

INTERNAL AUDIT PROCESS OF S.C. DEPARTMENT OF PARKS, RECREATION, AND TOURISM

The agency provided the information below in the Program Evaluation Report it submitted in March 2018.¹

S.C. Department of Parks, Recreation, and Tourism (SCPRT) does not have internal auditors. The internal auditor positions were eliminated during the budget reductions and subsequent reduction-in-force during FY 08-09. In addition, the agency has determined that these positions are no longer warranted due to the implementation of the Point of Sale System and Central Reservation System, which greatly reduced or eliminated untraceable transactions. The agency does maintain internal control review processes for inventory control and money management. These internal control review processes are conducted by State Parks staff with oversight from SCPRT's Office of Finance.

¹ The agency was asked to "Please provide information about the agency's internal audit process, if any, including: whether the agency has internal auditors; a copy of the internal audit policy or charter; the date the agency first started performing audits; the names of individuals to whom internal auditors report; the general subject matters audited; name of person who makes the decision of when an internal audit is conducted; whether internal auditors conduct an agency-wide risk assessment routinely; whether internal auditors routinely evaluate the agency's performance measurement and improvement systems; the total number of audits performed in the last five fiscal years; and the date of the most recent Peer Review of Self-Assessment by the SC State Internal Auditors Association or other entity (if other entity, name of that entity)."