

**South Carolina
Confederate Relic Room and Military Museum**

Columbia, South Carolina

State Auditor's Report

For the Period of July 1, 2023, through April 30, 2024

and

**Selected Procedures
For the Fiscal Year Ended June 30, 2023**



Independent Accountant's Report on Applying Agreed Upon Procedures

May 29, 2024

Mr. W. Allen Roberson, Executive Director
and
Members of the Commission
South Carolina Confederate Relic Room and Military Museum
Columbia, South Carolina

We have performed the procedures described in Attachment 1 on the systems, processes and behaviors related to financial activity of the South Carolina Confederate Relic Room and Military Museum (the Museum) for the period July 1, 2023, through April 30, 2024, and the fiscal year ended June 30, 2023. The Museum's management is responsible for the systems, processes and behaviors related to financial activity.

The Museum's management has agreed to and acknowledged that the procedures performed are appropriate to meet the intended purpose of understanding the systems, processes and behaviors related to financial activity. This report may not be suitable for any other purpose. The procedures performed may not address all the items of interest to a user of this report and may not meet the needs of all users of this report and, as such, users are responsible for determining whether the procedures performed are appropriate for their purposes.

We were engaged by the Museum to perform this agreed-upon procedures engagement and conducted our engagement in accordance with attestation standards established by the American Institute of Certified Public Accountants. We were not engaged to and did not conduct an examination or review engagement, the objective of which would be the expression of an opinion or conclusion, respectively, on the systems, processes and behaviors related to financial activity of the Museum for the engagement periods. Accordingly, we do not express such an opinion or conclusion. Had we performed additional procedures, other matters might have come to our attention that would have been reported to you.

The concept of materiality does not apply to findings to be reported in an agreed-upon procedures engagement. Therefore, all findings from the application of the agreed-upon procedures must be reported unless the definition of materiality is agreed to by the Museum's management. Management of the Museum has agreed that the following deficiencies will not be included in the State Auditor's Report on Applying Agreed-Up On Procedures:

- Errors of less than \$500 related to cash receipts and non-payroll cash disbursements transactions.
- Errors of less than \$500 related to reporting packages.

We are required to be independent of the Museum and to meet other ethical responsibilities, in accordance with the relevant ethical requirements related to our agreed-upon procedures engagement.

This report is intended solely for the information and use of the governing body and management of the South Carolina Confederate Relic Room and Military Museum, and is not intended to be, and should not be, used by anyone other than these specified parties. However, this report is a matter of public record, and its distribution is not limited.

George L. Kennedy, III, CPA
State Auditor

**South Carolina Office of the State Auditor
Agreed-Upon Procedures Related to the South Carolina Confederate Relic Room and Military
Museum (H96)**

The following procedures were performed for the period July 1, 2023, through April 30, 2024:

Cash Receipts/Revenues

1. Haphazardly select ten cash receipts and inspect cash receipt journals and deposit slips to determine:
 - Receipts agree with the general ledger as to amount, date, payor, and account classification.
 - Receipts were deposited in a timely manner, in accordance with Proviso 117.1 of the fiscal year 2024 Appropriation Act.
 - Both revenue collections and amounts charged are properly authorized by SC Code of Laws 60-17-20 (A) and 60-17-20 (B).
 - Receipts are recorded in the proper fiscal year.

We found no exceptions as a result of the procedures.

Cash Disbursements & Non-Payroll Disbursements

2. Haphazardly select ten non-payroll disbursements and inspect invoices, South Carolina Enterprise Information System (SCEIS) workflow, and email attachments to determine:
 - Disbursement agrees to the general ledger as to vendor, amount, date, and account classification.
 - Disbursement approval was performed by an individual, with the property authority, other than the preparer.
 - Disbursement is a valid expenditure of the Museum.
 - Disbursement is recorded in the proper fiscal year.

Purchasing Card Transactions

3. Haphazardly select ten purchasing card transactions from the Office of Comptroller General (CG) listing of purchasing card transactions and inspect monthly purchase summaries and applicable receipts to determine:
 - The cardholder is an authorized user and individual credit limits have been properly approved in accordance with the Department of Administration Shared Services Policies and Procedures Manual.
 - The purchase is a valid expenditure.
 - The monthly purchase summary was submitted along with applicable receipts and signed by the cardholder and appropriate reviewer.
 - The purchase did not exceed the single transaction limit or the individual credit limit and there was no indication of transaction splitting.
 - The purchase did not exceed the procurement code's small purchase, no competition limit set forth in Section 11-35-1550(2)(a).

We found no exceptions as a result of the procedures.

Payroll

4. Select all three employees hired to determine if they were added to the payroll in accordance with the best practices established by the South Carolina Human Resources Division and that their first paycheck was properly calculated.

We found no exceptions as a result of the procedures.

Journal Entries and Transfers

5. Haphazardly select six journal entries and four transfers and inspect journal entry forms, email correspondence, and SCEIS workflow to determine that the journal entries and transfers are valid and approved by someone with proper authority and different from the preparer.

We found no exceptions as a result of the procedures.

Personal Property

6. Inspect the inventory of personal property, excluding expendables, provided by the Museum to determine that it was completed during the fiscal year as required by South Carolina Code of Laws Section 10-1-140.

We found no exceptions as a result of the procedures.

The following procedures were performed for the fiscal year ended June 30, 2023:

Reporting Packages

7. Inspect fiscal year end reporting packages submitted to the CG. Compare responses on the Master Reporting Package Checklist and any required supplemental information to SCEIS and Museum prepared records.
8. In addition to the procedure above, perform the following:

- Inventory Reporting Package

Agree amounts to the SCEIS *Yearend Reporting - Inventory* report. In addition, agree the Museum's reconciliation of physical inventory to the SCEIS general ledger and Museum prepared records.

- Subsequent Events Questionnaire

Compare responses and any required supplemental information to the SCEIS general ledger and Museum prepared records.

We found no exceptions as a result of the procedures.

Collection Items

9. Haphazardly select five items from the Museum's inventoried list of collection items and observe their existence.
10. Haphazardly select five items observed on display and agree them to the Museum's inventoried list of collection items.

We found no exceptions as a result of the procedures.