

AGENDA

AUDIT COMMITTEE

1/28/21

**Kylon Middleton, Chair
Brantley Moody
Herb Sass
Dickie Schweers**

**AGENDA
AUDIT COMMITTEE
JANUARY 28, 2021**

5:00 P.M.

1. MINUTES OF APRIL 30, 2020

- Request to Consider
Committee/Salisbury

2. EXTERNAL AUDITOR'S REPORT

- Presentation
Altenhein/Middleton

1.

MINUTES

CHARLESTON COUNTY COUNCIL

MEMORANDUM

TO: Members of Audit Committee

FROM: Kristen Salisbury, Clerk of Council

DATE: January 20, 2021

SUBJECT: Audit Committee Minutes

At the Audit Committee meeting of January 28, 2021, the draft minutes of the April 30, 2020, Audit Committee meeting will be presented for approval.

2.

**EXTERNAL
AUDIT REPORT**



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Corine Altenhein
Deputy Administrator for Finance

TO: Chairman and Council Members
Charleston County Council

FROM: Corine Altenhein, Deputy Administrator for Finance

SUBJECT: External Audit Report: FY 2020

DATE: January 28, 2021

In accordance with SC Code of Laws Section 4-9-150, Council has provided for the annual audit of Charleston County's financial records and transactions for the year ended June 30, 2020, to be performed by Scott and Company LLP. Under US generally accepted accounting standards, the auditor is required to communicate certain matters related to the audit to the Audit Committee. As such, the results of the audit will be presented to the Audit Committee at the meeting on January 28, 2021. The following reports will be provided to Council members at the January 28th meeting:

1. *Comprehensive Annual Financial Report* for the fiscal year ended June 30, 2020 (CAFR).
2. *County of Charleston, SC 2020 Single Audit Report: Schedule of Expenditures of Federal Awards* for the year ended June 30, 2020.
3. *Independent Accountant's Report* on the Chief Financial Officer's Certification of Compliance with regulations issued by the United States Environmental Protection Agency regarding Financial Assurance Mechanisms for Local Government Owners and Operators of Municipal Solid Waste Landfills.
4. *Auditor's Letter to the Audit Committee.*