

From: rsvp@wilsonforsc.com
To: [Jeff Young](#)
Subject: [Auto-Reply] Party on Aug 17
Date: Thursday, August 10, 2023 9:00:53 AM

Thank you for your RSVP to Attorney General Alan Wilson's 50th Birthday Party. We have extended the date for RSVP's until Thursday August 10th.

We look forward to having you celebrate with us!

From: [Jeff Young](#)
To: RSVP@WilsonforSC.com
Subject: Party on Aug 17
Date: Thursday, August 10, 2023 9:00:00 AM

Sharon Young and Jeff Young will attend.

From: rsvp@wilsonforsc.com
To: [Stephanie G. Opet](#)
Subject: [Auto-Reply] Birthday party rsvp
Date: Tuesday, August 8, 2023 5:05:43 PM

Thank you for your RSVP to Attorney General Alan Wilson's 50th Birthday Party. We have extended the date for RSVP's until Thursday August 10th.

We look forward to having you celebrate with us!

From: rsvp@wilsonforsc.com
To: [Jamie Seales](#)
Subject: [Auto-Reply] RSVP
Date: Tuesday, August 8, 2023 10:56:33 AM

Thank you for your RSVP to Attorney General Alan Wilson's 50th Birthday Party. We have extended the date for RSVP's until Thursday August 10th.

We look forward to having you celebrate with us!

From: rsvp@wilsonforsc.com
To: [BJ Nelson](#)
Subject: [Auto-Reply] General Wilson's 50th Birthday Party!
Date: Tuesday, August 8, 2023 10:11:45 AM

Thank you for your RSVP to Attorney General Alan Wilson's 50th Birthday Party. We have extended the date for RSVP's until Thursday August 10th.

We look forward to having you celebrate with us!

From: [BJ Nelson](#)
To: RSVP@WilsonforSC.com
Subject: General Wilson's 50th Birthday Party!
Date: Tuesday, August 8, 2023 10:11:00 AM
Attachments: [image001.png](#)

I am very late responding! Please accept my apology for being so late. I had a family emergency and am just now able to RSVP. I plan to attend along with my husband. Thanks so much! BJ

Barbara Jean (BJ) Nelson

Director
Crime Victim Services Division
South Carolina Attorney General's Office
1205 Pendleton Street, Fourth Floor
Columbia, SC 29201
Office 803-734-0791 | Cell 803-917-1727
scag.gov



From: rsvp@wilsonforsc.com
To: [Jonathan Williams](#)
Subject: [Auto-Reply] RSVP -- General Wilson's Birthday
Date: Monday, August 7, 2023 2:03:11 PM

Thank you for your RSVP to Attorney General Alan Wilson's 50th Birthday Party. We have extended the date for RSVP's until Thursday August 10th.

We look forward to having you celebrate with us!

From: [Jonathan Williams](#)
To: RSVP@WilsonforSC.com
Subject: RSVP -- General Wilson's Birthday
Date: Monday, August 7, 2023 2:03:00 PM
Attachments: [image001.png](#)

Good afternoon,

I would like to RSVP for General Wilson's birthday on the 17th.

Thanks very much,

Thanks,

JONATHAN B. WILLIAMS, Assistant Deputy Attorney General
Office of the South Carolina Attorney General
Legal Services Division | Securities Section
Office 803-734-7208 | Office Cell 803-318-0375 | Fax 803-734-3677
P.O. Box 11549 | Columbia, SC 29211
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From: [Sonny Jones](#)
To: RSVP@WilsonforSC.com
Subject: Alan Wilson's 50th Birthday Party
Date: Friday, August 4, 2023 2:14:00 PM

Good afternoon.

I am looking forward to attending.

Thanks.

Sonny Jones

From: [Heather Weiss](#)
To: rsvp@wilsonforsc.com
Subject: rsvp
Date: Friday, August 4, 2023 12:50:00 PM
Attachments: [image001.png](#)

Todd and Heather Weiss look forward to attending.

HEATHER S. WEISS, Senior Assistant Deputy Attorney General
South Carolina Attorney General's Office
Criminal Division – Special Prosecution | Office 803-734-3196 | Cell 803-730-7805
P.O. Box 11549 | Columbia, SC 29211
scag.gov



From: [Savanna Goude](#)
To: RSVP@WilsonforSC.com
Subject: 50th Birthday Party
Date: Friday, August 4, 2023 11:48:00 AM
Attachments: [image001.png](#)

I will look forward to attending the AG's birthday on the 17th.

Savanna

Savanna Goude, Assistant Attorney General
Office of the South Carolina Attorney General
State Grand Jury Division | Office 803-734-0267
Cell 803-995-1495
P.O. Box 11549 | Columbia, SC 29211
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**South Carolina
Attorney General's Office
Columbia, South Carolina**

State Auditor's Report

**Selected Procedures
For the Fiscal Year Ended June 30, 2022**

And

For the Period July 1, 2022, to March 31, 2023



Independent Accountant's Report on Applying Agreed Upon Procedures

June 19, 2023

The Honorable Alan Wilson, Attorney General
South Carolina Attorney General's Office
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 Attorney General's Office (the Office) for the fiscal year ended June 30, 2022, and the period July 1, 2022, to March 31, 2023. The Office's management is responsible for the systems, processes and behaviors related to financial activity.

The Office'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 Office 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 Office 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 Office's management. Management of the Office has agreed that the following deficiencies will not be included in the State Auditor's Report on Applying Agreed-Up Upon Procedures:

- Errors of less than \$1,000 related to cash receipts and non-payroll cash disbursements transactions.
- Errors of less than \$1,000 related to reporting packages.

We are required to be independent of the Office 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 management of the South Carolina Attorney General's Office, 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
Schedule of Agreed-Upon Procedures - South Carolina Attorney General's Office (E20)**

The following procedures were performed for the fiscal year ended June 30, 2022:

Reporting Packages

1. Inspect fiscal year end reporting packages submitted to the Office of the State Comptroller General (CG). Compare responses in the Master Reporting Package Checklist and any required supplemental information to year end reporting packages submitted to the CG, the South Carolina Enterprise Information System (SCEIS) and Office prepared records. Compare the dates submitted to the due dates established by the CG's Reporting Policies and Procedures Manual.
2. In addition to the procedure above, perform the following:
 - Grants and Contributions Revenue Reporting Package

Haphazardly select ten grants and agree the reported beginning and ending fund balances, receipts, expenditures, accounts payable, other accrual adjustments, fund, grant number, and Assisted Listing Number (formerly known as Catalogue of Federal Domestic Assistance) to the SCEIS general ledger or SCEIS *Display Grant Master*. Recalculate the reported total receivables and deferred revenue.
 - Miscellaneous Loss Liabilities, Loss Contingencies, and Commitments Reporting Package

Agree the reported balance of all remaining commitments on June 30, 2022, to Office prepared records. Haphazardly select ten individual commitments and recalculate the balance by subtracting expenditures in SCEIS through June 30, 2022, from the grant value, which agrees to grant awards.
 - Subsequent Events Questionnaire

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

We found no exceptions as a result of the procedures.

Personal Property

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

We found no exceptions as a result of the procedure.

Office-Specific Provisos

4. Determine compliance with Office-specific state provisos (59.5 – Securities Fee Revenue, 59.6 – Savannah River Maritime Commission Funds, and 59.10 – Victim/Witness Program Formula Distribution) by inquiring with management, inspecting applicable trial balance activity, observing the Funding distribution chart, invoices, and transfers where applicable.

We found no exceptions as a result of the procedure.

The following procedures were performed for the period July 1, 2022, to March 31, 2023:

Cash Receipts/Revenues

5. Haphazardly select ten receipts and inspect check receipt journals, deposit slips, and wire transfers 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 2023 Appropriation Act.
 - Both revenue collections and amounts charged are properly authorized by South Carolina Code of Law Sections 24-23-210, 35-1-702(b), or 35-1-702(c) and/or Proviso 59.3 and Proviso 59.5.
 - Receipts are recorded in the proper fiscal year.

Finding

The Office could not provide supporting documentation for the receipt date of a check. As a result, we were unable to determine if the receipt was deposited in a timely manner in accordance with Proviso 117.1 of the fiscal year 2023 Appropriation Act.

Management Response

The Attorney General's Office will ensure all revenue received is timely receipted to ensure we follow Proviso 117.1. Upon review of deposited items in SCEIS, the Finance Director will ensure a receipt date is present prior to approving deposit transactions.

Cash Disbursements/Non-Payroll Expenditures

6. Haphazardly select fifteen non-payroll disbursements and inspect invoices and approvals to determine:
- Invoices agree with general ledger as to vendor, amount, and date and were properly approved.
 - The disbursement is a valid expenditure of the Office.
 - The disbursement is properly classified in the general ledger.
 - Disbursement is recorded in the proper fiscal year.

For federally funded cash disbursements/non-payroll expenditures, inspect invoices to determine:

- Charges are in accordance with the requirements of the program, incurred during the approved grant period, and applied uniformly to both federally assisted and other activities of the recipient. For grant reimbursements to subrecipients for the Crime Victim Assistance and Violence Against Women Formula Grants, invoices match both the rate and dates of service of the associated contract.
7. Haphazardly select ten purchasing card transactions from the CG listing of purchasing card transactions for the fiscal year and inspect monthly purchase summaries and receipts to determine:
- The cardholder is an authorized user and individual credit limits have been properly approved in accordance with Office policies and procedures.
 - The purchase is a valid expenditure of the Office.
 - The monthly purchase summary was submitted along with applicable receipts and signed by the cardholder and approved by the supervisor.
 - 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

8. Haphazardly select ten employees who terminated employment during the fiscal year to determine if they were removed from the payroll in accordance with the Office's policies and procedures, and that their last paycheck, including any leave payout, was properly calculated.
9. Haphazardly select ten employees hired during the fiscal year to determine if they were added to the payroll in accordance with the Office's policies and procedures and that their first paycheck was properly calculated.
10. Haphazardly select ten bonus payments to determine:
 - The employee does not make more than \$100,000 annually.
 - The bonuses received during the year did not exceed \$3,000.
 - The payment amount agreed to the Off-Cycle Bonus Payroll Request Form and the bonus was given in accordance with Office policy.
 - The bonus pay was approved by the appropriate supervisor.

We found no exceptions as a result of the procedures.

Journal Entries and Transfers

11. Haphazardly select six journal entries and four transfers and inspect the original document, invoices, memos, or the Opioid Settlement Allocation agreement 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 procedure.

Assets

12. Haphazardly select five capital asset acquisitions and inspect related invoices or lease calculators to determine that each asset was properly capitalized and posted to the general ledger in accordance with the CG's *Reporting Policies and Procedures Manual*.

We found no exceptions as a result of the procedure.

Composite Reservoir Accounts

13. Obtain a listing of composite reservoir accounts and inquire of management that the listing is complete.
14. Obtain fiscal year monthly reconciliations for each composite reservoir account, haphazardly select a total of seven reconciliations, and perform the following procedures:
 - Recalculate selected reconciliations and determine that they were timely performed, reviewed, and properly documented in accordance with Office procedures.
 - Agree month end balances from reconciliations to the general ledger.
 - Agree month end balances from reconciliations to the State Treasurer's Office monthly reports.
 - Determine if reconciling differences were explained and resolved.
 - Determine if adjusting entries were made in the accounting records.
15. Haphazardly select and inspect ten composite reservoir account receipts to determine that they were properly described and classified in the accounting records, consistent with the purpose of the account, and recorded in the proper fiscal year.
16. Haphazardly select and inspect twelve composite reservoir account disbursements to determine that they were properly classified in the accounting records, were valid disbursements consistent with the purpose of the account, and that goods and services were procured in accordance with Office procedures.

Composite Reservoir Accounts (Continued)

Finding

The following discrepancies were identified in our inspection of composite account reconciliations:

- Five of the seven monthly bank reconciliations were not properly reviewed or approved by an individual who was different from the preparer in accordance with Office procedures.
- Two of the seven bank reconciliations were not timely performed nor reviewed in a timely manner.
- The month end balances for three of the bank reconciliations agreed to the checkbook balance but did not agree to the SCEIS general ledger.
- Like the finding reported in the prior year, supporting documentation for two of the bank reconciliations did not explain the differences between the book balance and the bank balance.

Management Response

The Finance Department will ensure all office composite accounts are reconciled and approved by the 15th of the following month and will ensure all accounts are reconciled and approved by two separate individuals. In extenuating circumstances where there is not an approver available in a specified area, the Director of Finance will serve as the approver for those reconciliations. To ensure all transactions are in the current month of reconciliation, the Finance Department will ensure all journal entry documents are keyed and posted to the SCEIS system by the 5th of the following month. Lastly, the Attorney General's Office will ensure all proper documentation and detailed explanations are included in the reconciliations and stored in the agency's filing system for inspection.

Status of Prior Findings

17. Through inquiry of management and inspection of the Grants Reporting Package, Miscellaneous Commitments Reporting Package, and Composite Reservoir Account activity, determine the Office has taken appropriate corrective action on the findings reported during the engagement for the prior fiscal year.

We determined that the Office has taken adequate corrective action on the Grants and Miscellaneous Commitments Reporting Packages. The Office has not taken adequate corrective action for the Composite Reservoir Accounts as addressed in the Composite Reservoir Accounts section of the report.