



March 31, 2023

Don Mobley, CPA  
Managing Member  
Scott and Company LLC  
1441 Main Street, Suite 800  
Columbia, SC 29201

Dear Mr. Mobley:

As required by Title 2, Code of Federal Regulations, Part 200, *Office of Management and Budget's Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance), we are initiating a quality control review of *the South Carolina Department of Employment and Workforce for the Year Ended June 30, 2021*, issued by Scott and Company LLC. Our objective is to determine if the single audit was conducted per applicable standards, including *Generally Accepted Government Auditing Standards* and *Generally Accepted Auditing Standards*, and met the requirements of Uniform Guidance.

We will hold an onsite entrance conference at 9 a.m. on April 24, 2023, and will begin work immediately following this conference. If you have any questions, please contact Grover Fowler, Assistant Director, at (202) 693-5254 or [fowler.grover@oig.dol.gov](mailto:fowler.grover@oig.dol.gov).

Upon completion of our fieldwork, we will brief you regarding the results of the quality control review. We appreciate your cooperation in this matter and look forward to a successful review.

Sincerely,

A handwritten signature in cursive script that reads "Carolyn R. Hantz".

Carolyn R. Hantz  
Assistant Inspector General  
for Audit

cc: James Michaelson  
Chief Financial Officer  
South Carolina Department of Employment and Workforce

Latonya Torrence  
Director  
Division of Policy, Review, and Resolution  
Employment and Training Administration

Gregory Hitchcock  
Audit Liaison  
Office of Grants Management  
Office of Management and Administration Service  
Employment and Training Administration