



Hampton County Forensic Audit Plan

Our forensic audit approach consists of five major components: Planning, Audit Plan, Discovery/Information Gathering, Analysis, and Reporting. Ongoing communication is provided periodically with the South Carolina Office of the State Auditor's Office. Estimated timing of the engagement will depend on how quickly records requests can be fulfilled. The highlighted row indicates which activity milestone is currently in process. The Engagement Audit Plan and Timeline will be updated and communicated periodically based on our progress.

Engagement Audit Plan and Timeline as of January 23, 2025

Activity	Milestones	Estimated Completion Date*
Planning	Complete initial discussions with SCOSA to confirm scope of work; Issue initial records request to Hampton County.	Completed
Audit Plan	Finalize Audit Plan	Completed
Discovery/Information Gathering	Interview Hampton County Personnel as needed; review initial records received as part of document request; Issue additional records requests as needed.	August 2024 – February 2025; May be ongoing throughout engagement depending upon observations
Analysis	Data extraction, mining, and analysis of financial records and other information obtained to identify facts regarding the scope of engagement; creation of schedules documenting the information considered, procedures performed and observations	February 2025 – March 2025
Reporting	Draft deliverable of information considered, procedures performed, observations and findings.	March 2025 – April 2025

**Subject to change based on timely production of information.*