



**STATE OF SOUTH CAROLINA**  
**DEPARTMENT OF EDUCATION**

**MOLLY M. SPEARMAN**  
*STATE SUPERINTENDENT OF EDUCATION*

**MEMORANDUM**

**TO:** District Superintendents  
Career and Technology Education Directors  
School Business Officials

**FROM:** Melissa Myers  
Director, Office of Auditing Services

**DATE:** January 5, 2021

**RE:** Annual Audit Report Submission

On November 10, 2020, our office distributed a memo indicating that the annual audit report deadline has been extended from December 1, 2020, to January 15, 2021, pursuant to authority granted to the State Superintendent under Act 135 (Continuing Resolution). The extension was granted due to the delay by the Office of Management and Budget (OMB) in releasing the addendum to the OMB Compliance Supplement that would be used by auditors for required testing of COVID-19 related programs. OMB estimated that the addendum would be issued in the fall of 2020. On December 22, 2020, the OMB released the addendum.

As a result of the delay in the release of the addendum to the OMB Compliance Supplement, the South Carolina Department of Education (SCDE) has extended the deadline of the single audit section **only** of audit reports of local educational entities (LEAs) until January 29, 2021. However, the financial statement section of the audit report, the SCDE supplemental schedules for each fund type, the OMB data collection form, and the supportive information sheet data are all still required to be submitted in the LEA Audit Reporting System (LARS) no later than January 15, 2021. LEAs who did not expend funds under COVID-19 programs are encouraged to submit the single audit section by January 15, 2021.

If you have any questions concerning the audit submission, feel free to contact Hershula Davis at 803-734-6022 or [hdavis@ed.sc.gov](mailto:hdavis@ed.sc.gov), or me at 803-734-8453 or at [mmyers@ed.sc.gov](mailto:mmyers@ed.sc.gov).