



STATE OF SOUTH CAROLINA
DEPARTMENT OF EDUCATION

MOLLY M. SPEARMAN
STATE SUPERINTENDENT OF EDUCATION

MEMORANDUM

TO: District Superintendents
Career and Technical Education Directors
School Business Officials

FROM: Melissa A. Myers
Director, Office of Auditing Services

DATE: November 23, 2021

RE: Annual Audit Report Submission

In accordance with S.C. Code Ann. § 59-17-100 (Supp. 2017), the required due date for submission of your annual single audit report is December 1, 2021. Timely submission of the annual audit report is a factor in the South Carolina Department of Education's (SCDE's) risk assessment of local educational agencies (LEAs), which is used to make federal grant award decisions. In addition, per Section 59-20-90, the State Superintendent of Education shall declare a school district to be in a state of "fiscal caution" if a district submits an annual audit more than sixty days after the deadline. Late submission of the annual audit report may also negatively affect the district's accreditation and risk rating under the Uniform Grant Guidance. Transmittal of the audit report package is the responsibility of the school district.

Audited information must be submitted through the SCDE's LEA Audit Reporting System (LARS). An account must be established within the SCDE's member center to access the system. An instructional video on accessing and submitting the required documents may be found on the SCDE's [website](#). Please note, if you have already established an account, your password may have expired and you may need to reset the password prior to uploading data this year. Please check your account status before the due date.

The following documents must be uploaded into LARS:

1. **The SCDE supplemental schedules for each fund type in .xlsx format.** A copy of the Excel template may be found on our [website](#). **Do not delete rows or columns from the template. If there is no activity in an account, please list \$0.** If any errors or warnings

are found after the template has been uploaded, all errors must be cleared and all warnings must be reviewed before the submission will be accepted. **If your template includes data for one of your sponsored public charter schools, please be sure to select the “Both” option and select which public charter schools have been included in the schedules. If you have not blended any of your charter school data into your template, please select “LEA” only.**

2. **Full audit report**, including the SCDE supplemental schedules, summary schedule of prior year audit findings, corrective action plan, and management letter, as one document in .pdf format.
3. **OMB Data Collection Form** in .pdf format.
4. **Supportive information sheet data**, entered into the supportive information tab. Submit the supportive information data ONLY through LARS.

The following are additional requirements:

5. **The district’s balanced general ledger file or IN\$ITE.db** file must be submitted by e-mail to Melanie Cooper, Manager, Financial Services, at mcooper@ed.sc.gov by January 15, 2022. If you have any questions related to IN\$ITE™ activities, the general ledger, or the IN\$ITE™ data file submission, please contact Melanie at 803-734-8135.
6. **ESSA Reporting** – The Every Student Succeeds Act (ESSA) requires all state’s local public school districts publish per-pupil expenditures at the school building level by source of fund. The SCDE will report on per pupil expenditures by school building level on the 2021 school report cards. E-mail completed reports by January 15, 2022, to Melanie Cooper, mcooper@ed.sc.gov. If you have any questions related to ESSA reporting, please contact Melanie at 803-734-8135.
7. **The OMB Data Collection Form and reporting package** must also be electronically submitted by accessing the [Federal Audit Clearinghouse](#), as described in Section 200.512 of the Uniform Administrative Regulations, Cost Principles, and Audit Requirements for Federal Awards.

Please share these submission requirements with your independent auditor.

If you have any questions concerning the audit process, OMB requirements, or the Supportive Information Sheet, please contact me at 803-734-8453, mmyers@ed.sc.gov or Hershula Davis at 803-734-6022, hdavis@ed.sc.gov.