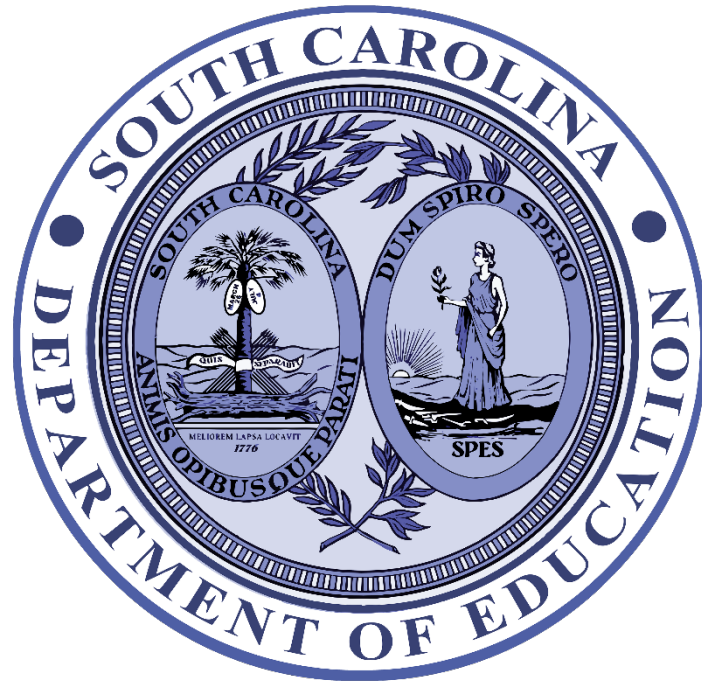


South Carolina Department of Education Finance and Audit Update

Rise up - The Future is Now

November 9, 2023



Budget Update

Steven Strother
Interim CFO
11/9/23

Budget Statistics

FY24	Projected FY25
WPU Prior year - 1,282,930	Projected FY25 WPU- 1,317,498
FY 24 Cost of a SC Teacher- \$72,991	FY25 Projected Cost of a SC Teacher- \$73,046
FY 24 Est. Avg. SE Teacher Salary- \$58,989	Projected FY25 SE Teacher Salary- \$59,866



Revenue Projections

The Board of Economic Advisors (BEA) meets on November 16, 2023 to consider:

- General Fund Revenue Forecast
 - Review of Revenue Estimates and Assumptions for FY24
 - Review of Revenue Estimates and Assumptions for FY25



FY 25 Budget Requests 1 of 5

- State Aid to Classrooms- \$272,922,09 (recurring)
 - \$1500 increase to Teacher Salary Schedule
 - Stipend for up to 5 additional PD days at daily rate
- Bus Driver Retention Bonus - \$10,582,500 (non-recurring)
 - Retention bonus of \$2500 to drivers
- Teacher Strategic Compensation Pilot Program - \$5,000,000 (non-recurring)
 - To eligible districts that apply



FY 25 Budget Requests 2 of 5

- CERDEP - \$14,184,000 (recurring)
 - \$5,100/ student
 - \$10,000 new classrooms
- CTE Rural Renaissance- \$15,000,000 (recurring)
 - CTE centers in identified rural districts
 - Identified rural Technical Colleges



FY 25 Budget Requests 3 of 5

- School Facility Safety Upgrades - \$20,000,000 (non-recurring)
 - Districts that apply
- Instructional Support for Districts (LMS, LOR, and AMS) - \$10,280,000 (recurring)



FY 25 Budget Requests 4 of 5

- Instructional Materials- \$30,000,000 (recurring)
 - El math, cursive writing, k-5 science and social studies
- Instructional Materials - \$156,000,000 (non-recurring)
 - Math, CTE
- Bus Lease/Purchase- \$35,000,000 (recurring)
 - Maintain 15 year replacement cycle
 - Purchase of 250 new buses
- Innovative Grants - \$16,500,000 (non-recurring)



FY 25 Budget Requests 5 of 5

- Critical Needs Teacher Signing Bonus Pilot - \$15,000,000 (non-recurring)
 - Educators that teach in critical needs areas
 - Provide a graduated bonus structure
- Palmetto Math Project - \$10,000,000 (recurring)
 - To identified schools
 - Inst. Coaching, Inst. Materials, PD, Tutoring



Formula Details FY24

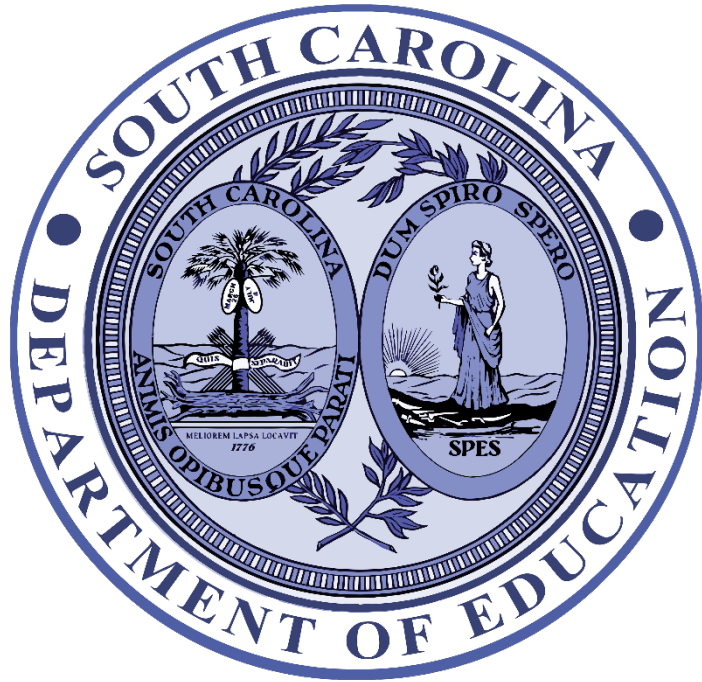
Category	New Funding Formula
Student/Teacher Ratio (currently 11.2)	Based on number of teachers, cost of a teacher, the proportionate share of WPU, state/local split, and the ITA
Hold-Harmless	Triggered when Student/Teacher ratio formula funding is less than FY 22 allocations (don't continue to count on)
Additional Proportionate WPU	Allocated based on each district's proportionate share of WPU x the funding available in that portion of the formula



Formula

- $\text{ADM} \times \text{Student/Teacher Ratio (11.2)} = \# \text{ Teacher needed}$
- $\# \text{ of teachers} \times \text{Cost of Teacher (Masters \& 12 plus fringe)} = \text{SATC Amount}$
- State Share (75%) and Local Share (25%)
- Each district receives its share of state funds according to proportion of WPU's & ITA
- $\text{District WPU's} / \text{State WPU's} = \% \text{ of Total WPU's}$
- $\text{Total SATC} \times \text{proportionate share (above)} = \text{Districts Amount}$





Financial Services Update 2023-2024

Melanie Cooper
Interim Finance Director/ Financial
Services Manager
11/9/23

45th and 135th Day Pupil Accounting

- Pupil Accounting
 - Membership and attendance data
 - 45th Day
 - 10/19/2023 - 11/7/2023
 - 135th Day
 - 3/25/2024 - 4/16/2024



National Board Certification (Proviso 1A.64)

NBC Newly Certified/ MOC

Memo and list typically emailed in Nov/Dec

Requires verification of employment, cert ID, FTE status, and PC

Email verification from district is required to release funding

Mid-Year Hires

Email employee name, cert ID, PC, FTE Status, and number of days employe for the year (mcooper@ed.sc.gov)

Verify employee is entered in SC Educator



In\$ite/ESSA

- The Office of Financial Services will send detail instructions on how to submit your FY23 In\$ite/ESSA data to the SCDE. In\$ite & ESSA reports are due **December 1**.
- Proviso Reference: 1.21 & 1A.13 School Districts and Special Schools Flexibility, and 1A.17 Report Card Information



SC Educator- Dates

- Deadline Dates for FY 23-24
 - November 1st - PCS Staff updates (Federal and Accreditation Reports)
 - November 30th - PCS Staff updates for Teacher Supply
 - June 30th - Final Staff updates SC Educator will close for the 2022-2023 school year at 5pm



Financial Newsletter

www.ed.sc.gov/finance/financial-services

Monthly Financial Newsletters

- Fiscal Year 2023 - 2024
- Fiscal Year 2022 - 2023
- Fiscal Year 2021 - 2022
- Fiscal Year 2020 - 2021
- Fiscal Year 2019 - 2020



Financial Services Contacts

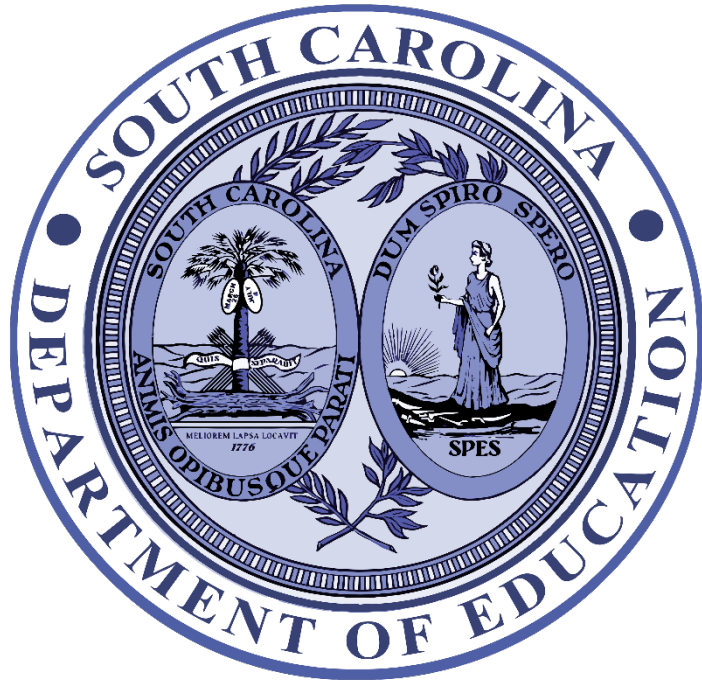
Financial Services Manager

- Melanie Cooper [-mcooper@ed.sc.gov](mailto:mcooper@ed.sc.gov) 803-734-8135

Fiscal Analyst III

- Michael Scheele- mscheele@ed.sc.gov 803-734-8145





Grants Update

Daniel Haven
Fiscal Practices Analyst
11/9/2023

Reimbursement Process

- Friday - Submit claims in order to be reviewed for payment by following Wednesday
- Monday - Interface with SCEIS for approved claims from previous week
- Tuesday - Federal Draw prepared
- Wednesday - Payments processed



Claims Deadlines (Other than Period of Performance End)

Expenditure Dates

Claims Deadlines

- Quarter 1 (7/1 - 9/30) - Due by 11/15
 - Quarter 2 (10/1 - 12/31) - Due by 2/15
 - Quarter 3 (1/1 - 3/31) - Due by 5/15
 - Quarter 4 (4/1 - 6/30) - **Due by 8/15**
-
- Some grants may require earlier final claims or amendment deadlines - Always refer to GAN



Period of Performance End Date Reminder

- For all Federal subawards active (not yet liquidated) as of October 17, 2022
- Subrecipients will have 90 days after the Period of Performance end date to receive, pay, and claim goods and/ or services obligated by the Period of Performance end date



Period of Performance End Date (Continued)

- Goods and/or services must be *obligated* by the end of the Period of Performance
- Goods and/or services must be received, paid and claimed based on date of receipt of goods and/or services
- Goods and/or services received by September 30
 - Claimed by November 15 as a 1st Quarter claim
- Goods and/or services received after September 30
 - Claimed by December 30 as a 2nd Quarter claim



Subawards Close on 90th Day

- Subrecipients should be aware that subawards close on the 90th day after the *Period of Performance end date*
 - *A full 45 day claiming window may not be allowed*
- *Take into consideration the Accounts Payable cycle of your entity*
 - Invoices may be required submission earlier than the grant close-out date in order to be paid and claimed by that date
- Be aware of purchases with credit cards and statement receipt timeline



Off-Cycle Final Claim Dates

- Be aware of the *off-cycle* final claims dates that may occur due to Period of Performance end dates
- Final Claim dates may not always fall on 45th day after close of Quarter
- Refer to your GAN *and/or* to the Final Report Date in GAPS



All Amendments and/or New Budgets - Deadline

- For all grant expenditures (amendment portion) that will be incurred on or before June 30, 2024
- Should be *entered* into GAPS by June 30th 2024
 - Unless an earlier deadline is referenced on GAN
- No amendments will be allowed entry into GAPS from July 1, 2024 through August 15, 2024



Amendments for Expenditures in FY25

- Amendment requests/ new budgets for expenditures occurring on July 1, 2024 or after can be entered into GAPS beginning August 16, 2024



Final Claims Deadline

- Expenditure claims submitted to SCDE Finance after August 15, 2024 for expenditures from July 1, 2023 through June 30, 2024 will not be paid
- *Deadline will be strictly enforced*



1st Quarter Claims for FY25

- 1st Quarter claims for FY25 will not be allowed entry until after August 15th, 2024



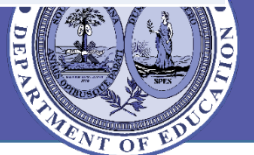
Reports for Subrecipients

- To monitor Budget, Amendments, Claims
 - Budget Summary and Detail Reports
 - Expenditure Summary and Detail Reports



Budget Detail Report

Sub Grant Name	Function Code	Object Code	Amendment	Amount	Approval Status	Expenditure Amount	Net Budget Balance
20 Title II Supporting Effective Instruction (267)	224	400	No	\$0.00	Approved	\$0.00	\$0.00
20 Title II Supporting Effective Instruction (267)	264	100	No	\$4,000.00	Approved	\$0.00	\$4,000.00
20 Title II Supporting Effective Instruction (267)	264	100	No	\$4,000.00	Approved	\$0.00	\$4,000.00
20 Title IV SSAE (210)	100	400	No	\$10,800.00	Approved	\$0.00	\$10,800.00
21 Title I Regular (201)	100	400	Yes	\$4,000.00	Submitted to Sub Recipient Finance	\$0.00	\$0.00
21 Title I Regular (201)	100	400	Yes	\$5,000.00	Submitted to Sub Recipient Finance	\$0.00	\$0.00
21 Title I Regular (201)	188	400	No	\$6,043.32	Approved	\$0.00	\$6,043.32



Budget Summary Report

Allocation	Budgeted Amount	Unbudgeted Amount	Expenditure Amount	Net Budget Balance	Budget Pending	Expenditure Pending
\$14,708.07	\$13,181.00	\$1,527.07	\$13,181.00	\$0.00	\$0.00	\$0.00
\$612,068.24	\$612,068.24	\$0.00	\$556,337.34	\$55,730.90	\$0.00	\$8,768.82
\$59,472.34	\$59,472.34	\$0.00	\$33,816.69	\$25,655.65	\$10,790.78	\$0.00
\$4,341,063.00	\$4,341,063.00	\$0.00	\$0.00	\$4,341,063.00	\$4,341,063.00	\$0.00
\$10,000.00	\$10,000.00	\$0.00	\$0.00	\$10,000.00	\$10,000.00	\$0.00
\$89,746.50	\$89,746.50	\$0.00	\$0.00	\$89,746.50	\$89,746.50	\$0.00
\$127,725.95	\$0.00	\$127,725.95	\$0.00	\$0.00	\$0.00	\$0.00
\$11,406.14	\$0.00	\$11,406.14	\$0.00	\$0.00	\$0.00	\$0.00



Expenditure Detail Report

Sub Grant Name	Function Code	Object Code	Fiscal Quarter	Expenditure Amount	Expenditure Approval Status	Date Submitted To SCDE
22 Adult Education - Institutionalized	182	200	2021 - 22 - [Q4]	\$1,989.04	SCEIS Document Number	8/15/2022 2:19:01 PM
22 Adult Education (243)	182	100	2021 - 22 - [Q4]	\$60,773.60	Submitted to Finance Approver	Has Not Submitted To SCDE
22 Adult Education (243)	182	200	2021 - 22 - [Q4]	\$22,026.82	Submitted to Finance Approver	Has Not Submitted To SCDE
22 ARP - IDEA	100	100	2021 - 22 - [Q4]	\$14,351.25	SCEIS Document Number	8/15/2022 2:14:03 PM



ESSER II – Deadlines

- All funds must be obligated by September 30, 2023
- All remaining amendments (Spending plan revisions) for ESSER II need to be submitted by September 25, 2023
 - GAPS entry deadline - September 30
- All goods and/or services must be received, invoiced, paid, and claimed by December 30, 2023
- Final quarterly *reports* (not claims) due by January 5, 2024



ESSER Reporting – Quarterly Reports 1 of 2

- Only report funds claimed in GAPS during quarter
- Do not report quarter expense occurred in
- Only Quarter in which claim was submitted in GAPS
- Example - claim submitted between January 1 and March 31
 - Reported by the April 5 report due date



ESSER Reporting – Quarterly Reports 2 of 2

- Required to submit quarterly report for each ESSER grant still open
 - even if no claims for that grant were submitted during the quarter
- If there are no expenditures to report for ESSER II or III during the quarter, simply indicate on the report “0”



ESSER Reporting Requirements

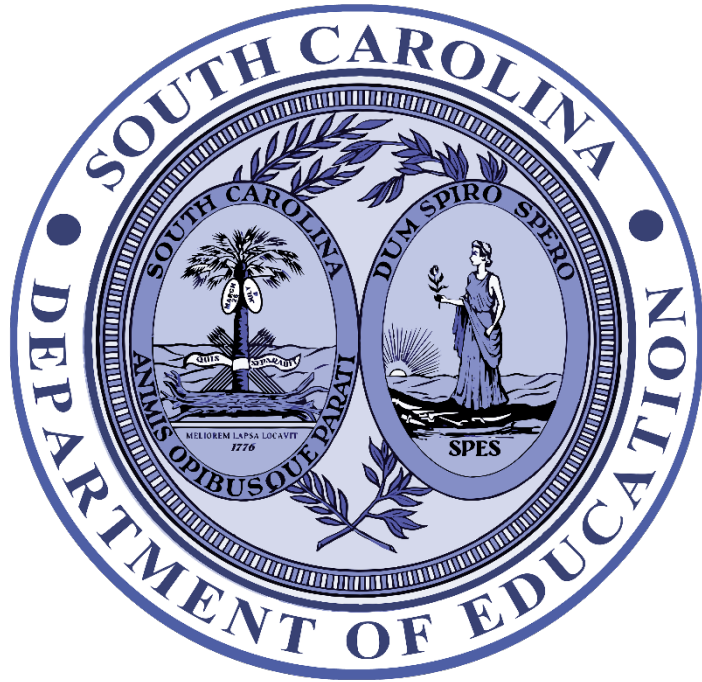
- Online ESSER quarterly report forms on the ESSER webpages
- ESSER II: [ESSER II Funding Information](#)
- ARP ESSER: [ARP ESSER Funding Information](#)



23 Title I – 15% Reminder

- Title I is the only grant that mandates spending down to 15% by September
- 23 Title I must meet the 15% requirement by September 30, 2023 (after 15 months of grant)
- No More than 15% of Allocation can be remaining
- This is checked after the November 15, 2023 claiming deadline





School District Website Financial Transparency Requirements

Daniel Haven
Fiscal Practices Analyst
11/9/23

Transaction Register >\$100 Expenditures

- Website posting must include a transaction register for all expenditures over \$100
 - Register must
 - Include transaction amount
 - Include name of vendor
 - Include detailed description of the expenditure
 - Be searchable and updated at least once a month
 - Not include salary, etc. paid to employees
 - Not include info that can be used to identify an individual



Credit Card Statements

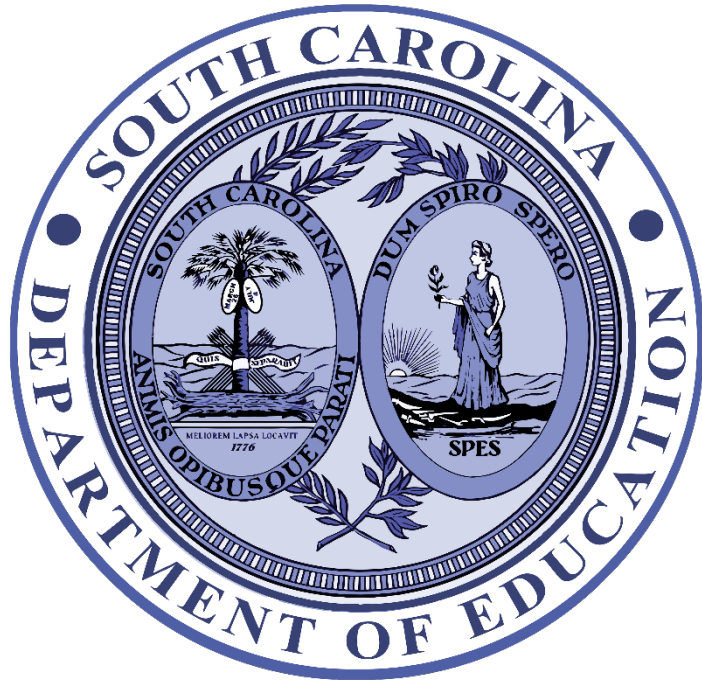
- Post on website a copy of each monthly statement for all credit cards maintained by the entity
- Redact credit card number on each statement **prior to posting**
- Posted no later than 30 days from balance due date



Questions - Contact

- Valarie Byrd, M.A.
- Senior District Technology Consultant
- Office of Total Quality Management
- vbyrd@ed.sc.gov
- 803-734-1434





Fiscal Practices

Daniel Haven
Fiscal Practices Analyst
11/9/23

Fiscal Practices Summary

As of March 8, 2023 - 6 Districts on Declaration

- 6 - Watch Status
- 5 - due to audit findings and/or other conditions that the department believes could have a significant effect of the district
- 1 - due to submitting annual audit more than 60 days after the December 1st audit deadline



Fiscal Practices Committee – Items for Consideration

- Repeat Material Weakness and/or Significant Deficiency findings in the District's annual audit
- Audit submitted more than 60 days after the December 1st Deadline
- An investigation by the SC Inspector General's office and/or any other Investigative agency
- **This is not an all encompassing list!**



Fiscal Practices – Going Forward

- Before a declaration/continued declaration is issued to a district
 - Communication via phone or email that declaration or continued declaration is being discussed
 - District will have opportunity to provide documentation for clarification to committee regarding concerned finding or situation



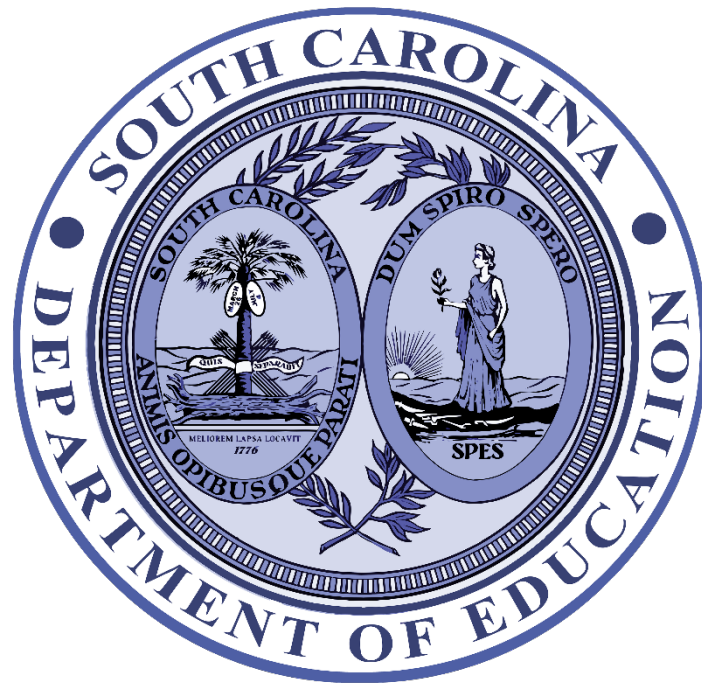
Fiscal Practices Contact Information

Daniel Haven, Fiscal Analyst

(803) 734-0721

dbhaven@ed.sc.gov





Local Educational Agency (LEA)-Level Maintenance of Equity Reporting Requirements

11/9/2023

Steven Strother
Interim CFO

Maintenance of Equity Requirements

- Any LEA that receives ARP ESSER funds must comply with the applicable MOEquity requirements in **FY22** and **FY23**
 - This Year - Using FY22 and FY23 data for comparison
- Newly consolidated districts compare to the consolidating district's data



Maintenance of Equity - Requirements

LEA's must maintain two types of Equity

- **Must meet both types**
- **Fiscal Equity**
 - To determine an LEA does not disproportionately reduce State and Local per-pupil funding in high-poverty schools
- **Staffing Equity**
 - To demonstrate an LEA does not disproportionately reduce the number of full-time-equivalent (FTE) staff per-pupil in high-poverty schools



Maintenance of **Fiscal Equity**

An LEA may not, in each of FY 2022 or 2023:

- Reduce combined **State and Local** per-pupil funding for any high-poverty school by an amount that exceeds the total reduction, if any, of *combined* **State and Local** per-pupil funding for all schools in the LEA



Maintenance of **Staffing Equity**

An LEA may not, in each of FY 2022 or 2023:

- Reduce the number of FTE staff per-pupil in any high-poverty school by an amount that exceeds the total reduction, if any, of FTE staff per-pupil in all schools in the LEA
 - Using FTE's from *all* funding sources



District Wide or Grade-Span Determination

- An LEA may determine **Fiscal Equity** compliance *and* **Staffing Equity** compliance by *either*:
 - A choice of method
- District Wide Determination
- Grade-Span Determination



Maintenance of Equity Exceptions

- LEA has a total enrollment of less than 1,000 students
- Operates a single school
- Serves all students within each grade span with a single school



Certification of Exception

- An LEA that falls under one of the first 3 exceptions is automatically excepted from the Local Maintenance of Equity Requirement
- The LEA does not need to submit a Certification of Exception



Additional Exception

- LEA did not have an *aggregate reduction* in combined State and local per-pupil funding (Actual Expenditures)
- FY 2023 compared to FY 2022
 - Has demonstrated an exception from maintaining equity for that fiscal year



No Aggregate Reduction 1 of 3

- If LEA did not meet one of the original 3 exceptions and can demonstrate it did *not* have an aggregate reduction in combined State and Local per-pupil funding (Actual Expenditures) in FY 2023 compared to FY 2022, the LEA is excepted that fiscal year



No Aggregate Reduction 2 of 3

- Last year compared Revenue Budget
- This year must compare actual State and Local Expenditures (*not* revenue)



No Aggregate Reduction 3 of 3

- Most recent student count
- Total State and Local Actual Expenditures/most recent count
- *FY23 is > than FY22, LEA is excepted from MOEquity Requirements for FY23*



Along with Backup Documentation

- The LEA should submit a Certification of Exception from Local Maintenance of Equity Requirements to the SCDE Finance Office only (not to the U.S. Department of Education)



Determine if **Fiscal Equity** is Maintained 1 of 3

- Obtain funding information (actual expenditures)
- **Funds**
 - 100
 - 300-399
 - Include any carryover funds
 - 900-999
 - Include any carryover funds



Determine if **Fiscal Equity** is Maintained 2 of 3

- Exclude
 - Capital outlay (Function 5XX, Object 5XX)
 - Debt service (Usually fund 4XX)
 - Federal funds (Usually 2XX, 6XX, and Medicaid)
 - Charitable contributions from private donors (Usually in 8XX)
 - Pupil Activity (Function 27X, or Fund 7XX)



Determine if **Fiscal Equity** is Maintained 3 of 3

- Obtain funding information (actual expenditures)
- **Functions**
 - 100 - 299 (Instruction and Support Services)
- **Objects**
 - 100-499 (Salaries through Supplies)
- **Locations**
 - All School Locations



Staffing Equity

- An LEA must maintain staffing equity in any high-poverty schools
- Includes:
 - All paid staff (instructional and non-instructional)
 - **Include Vacancies**
 - Those hired by contract who perform school-level services
 - Contractual Services (**Object 3XX**)



Staffing Equity (Continued)

- Includes (Continued)
 - Staff who split their time between more than one school building in the LEA
- Staff in *School Locations*
 - *Assigned to School Locations*
- **All** Funding Sources
 - Unlike Fiscal Equity which only considers State and Local Funding Sources



New (FY23) Compliance Calculator Due Date

- December 31, 2023 - SEAs publish applicable High Poverty School Data for FY23 on SEA Website
- This Means the **Compliance Calculator (FY23 Actuals)** will be due to the SCDE with FY23 numbers by November 30, 2023



Reporting Template - Instructions

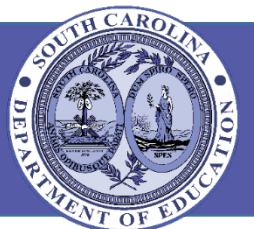
Complete the Exceptions Tab first

- If one of the four exceptions is met, there is no need to complete the remainder of the Reporting Template
- If one of the four exceptions is not met, begin completion of the Maintenance of Equity Reporting Template



Submitting the MOEquity Reporting Template

- *All* LEA's must submit the Reporting Template
- If one of the 4 exceptions is met, the Exceptions Tab is the only tab required
- If the No Aggregate Reduction exceptions is met, the reporting template must be accompanied by the completed Certificate of Exception
- Return all Reporting Templates to Daniel Haven by **November 30, 2023**: dbhaven@ed.sc.gov





Noncompetitive Procurement Guidance

11/9/2023

Steven Strother
Interim CFO

Noncompetitive Procurement – 2CFR 200.320 (c)

Can only be awarded if one or more of the following apply:

- Aggregate dollar amount does not exceed the micro-purchase threshold
- The item is available only from a single source
- An emergency does not allow a delay resulting from competition
- **The SCDE authorizes a noncompetitive procurement via written request from subrecipient (the Form)**
- Competed, but determined competition is inadequate



Note:

- State Contracts, Purchasing Groups, and Cooperative Agreements have already been competed - no form required
- Exemption Lists do not apply regarding Federal Funds



Guidance for Subgrantees

- Compete or request noncompetitive procurement approval (whichever you prefer) if one of 5 bullet point is not met
- Competition is according to your Procurement Policy thresholds
 - Threshold for verbal quotes, written quotes, Bids, etc.
- Form must be signed by requestor, business official, and procurement official
 - In some cases, business and procurement official may be same
- Include adequate documentation related to request



Program Office Responsibility

- Determine allowability of noncompetitive procurement based on grant guidelines
- Return form *timely* to subgrantee indicating decision - with justification
- Only approving or denying the use of noncompetitive procurement for the purchase
 - Not spending plan, budget, etc.



With Approval, Subgrantee may Obligate

- If noncompetitive procurement is *approved* - subgrantee may obligate funds
- If not approved - must compete



Guidance - A

- Multiple Federal Awards - single Vendor - one or more of 5 bullets not met - must compete
- OT, PT, Speech Therapists, Psychologists - Consider the state contract for temporary medical services found at <https://procurement.sc.gov/contracts/search?b=9919-0-0>



Guidance - B

- Binding agreement with vendor that began work prior to memo date (August 4, 2023) - honor contract - document the situation
- No binding agreements prior to memo date (August 4, 2023) - must compete (if one or more of 5 bullet points is not met)
- Vendors can't be specified in a Federal grant - need to compete
- Specifying single brand (copyrights) is considered anti-competitive - must compete



Guidance - C

- Mileage and meals for conferences - GAN refers to GSA rates - honor most restrictive - district or GSA
- Airline travel - GSA rates for airline travel - honor most restrictive - district or GSA
- Cost of conferences can't be competed - send Non-Competitive Procurement form to Program Office
- PD Vendors must be competed if one or more of 5 bullet points not met



Where is Noncompetitive Procurement Form?

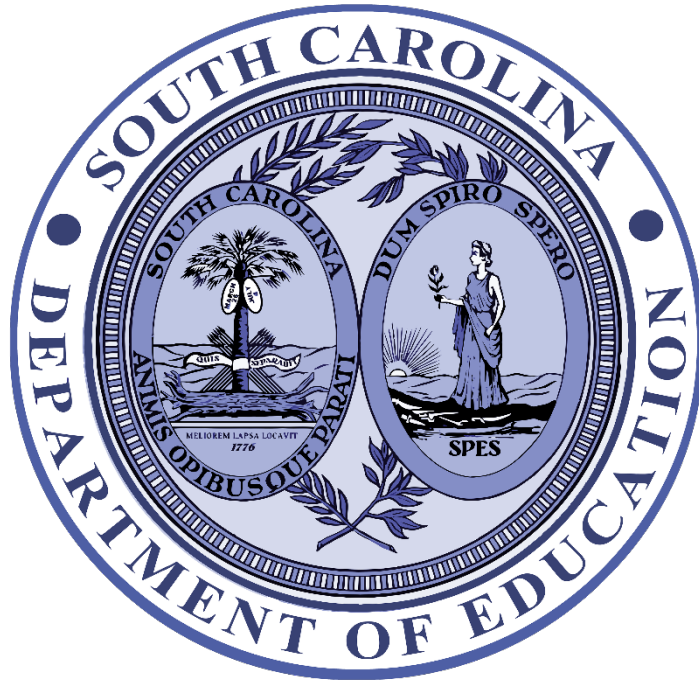
- Home/ Finance/ Procurement/ Procurement/
Noncompetitive Procurement with Federal Funds



Food Service Fringe

- No Formal Guidance
- If justification makes sense and is fair to the food service program and to you GF
- Reasonable calculation





SCASBO 2023 Fall Conference

Office of Auditing Services Update

November 9, 2023

Hershula D. Davis
Director, Office of Auditing Services

Topics

- Annual Audit Requirements
- Penalties for Late Audit Submission
- LEA Desk Reviews
- Changes in OAS



Annual Audit Requirements



Annual Audit Requirements 1 of 3

- SC Code of Laws 59-17-100
 - Audit deadline is December 1 after the close of the fiscal year
- SC Code of Law 59-40-50(B)(3) - Charter schools must adhere to the same financial standards as other public schools
- SBE Regulation 43-172 - Charter schools must adhere to the December 1 submission deadline for submitting financial audits
- 2 CFR 200.501(b) - A single audit is required for nonfederal entities who expend at least \$750,000 in total federal funds in a fiscal year



Annual Audit Requirements 2 of 3

- Upload the following through the LEA Audit Reporting System (LARS)
 - Full Audit Report
 - Basic Financial Statements
 - SCDE Supplemental Schedules (how included in the bound audit report)
 - Single Audit Section
 - Schedule of Findings and Questioned Costs
 - Corrective Action Plan
 - Other required schedules, notes, etc.



Annual Audit Requirements 3 of 3

- Management Letter, not management representation letter
- Completed SCDE Supplemental Schedules Template
- OMB Data Collection Form
- Supportive Information
 - Values must be to the hundredth place
 - Input data on the Supportive Information tab in LARS



Supportive Information Sheet Data

- **NEW Requirement**
 - Capitalization threshold
 - Now required to be included on the Supportive Information Sheet for indirect cost rate purposes
 - Capitalization thresholds will be posted with district indirect cost rates and included on indirect cost rate agreements
- **Reminder**
 - Depreciation
 - Remember to include depreciation data on the Supportive Information Sheet
 - Used for calculation of the unrestricted indirect cost rate



Supplemental Schedules Template

Template upload

- Select the correct option (LEA, Charter, or Both)
- If incorrect option selected, revenue and expenditures could be double counted or under reported
- Have conversation with charter schools to inform them if their data has been blended with the district's data

*****Reminder: Review the Error Summary in LARS, correct errors noted on the template, and accept the final review warning.*****



Annual Audit Submission Letter

- Letter will be sent to Superintendents, CTE directors, and SBOs no later than next week
- Important Due Dates
 - Annual Audits Submission due December 1, 2023
 - INSITE Data File due December 1, 2023
 - ESSA Reporting due December 1, 2023

*****Everything is due December 1, 2023*****



Annual Audit Guide

- The SCDE Annual Audit Guide lists both state and federal program audit requirements.
- Guide will be posted soon
 - Current copy of the Annual Audit Guide being revised due to accessibility issues
 - If you would like a copy of the Annual Audit Guide, please email me at hdavis@ed.sc.gov



Penalties for Late Audit Submission



Penalties for Late Audit Submission 1 of 2

- Submission 60 days after the deadline
 - Automatic fiscal practices designation of at least fiscal watch
 - January 31 or later
- Submission more than 30 days late
 - High Risk rating for the audit submission criterion on the annual subrecipient risk assessment
 - January 1 - January 30



Penalties for Late Audit Submission 2 of 2

- Submission after December 1 but within 30 days of the due date
 - Medium Risk rating for the district for the audit submission criterion on the annual subrecipient risk assessment
 - December 2 - December 31



Notice of Late Audit Submission

- Letter sent from the State Superintendent of Education
- District school business official, school board, and legislative delegation copied on the letter



LEA Desk Reviews



LEA Desk Reviews 1 of 2

- Completed for districts with federal award audit findings
 - Required by the Single Act of 1996 and 2 CFR 200
- SCDE program offices provide management decision
 - Finding sustained or not sustained
 - Status of corrective actions
 - Resolved
 - Partially resolved
 - Expected completion date
 - Unresolved
 - Expected completion date
 - On track for resolution
 - Not on track for resolution
 - Is further action warranted



LEA Desk Reviews 2 of 2

- Close-out Letter
 - Required to be submitted within 6 months of acceptance of the district's audit report through the Federal Audit Clearinghouse



2021-22 LEA Desk Review Findings

- Identification of whether audit finding was a repeat finding in the immediate prior audit was not indicated
 - 2 CFR 200.516 (b)(8)
- Federal Award Identification Number not noted in the finding
 - 2 CFR 200.516 (b)(1)

*****Remind your external auditors of desk review findings noted during the prior year's desk review.*****



Changes in OAS - New Staff

- Angela Sharperson, Senior Auditor
 - State Audits
- A. Timothy Kamara, Senior Auditor
 - Internal Auditor
- Luevertia Moore, Senior Auditor
 - Forensic and Procurement Auditor
- ZeNata Donaldson, Contracted Auditor
 - “Whatever Needs to Get Done” Auditor
- Torrence Caple, Administrative Assistant



Changes in OAS – Farewell to Melissa A. Myers

OAS and the South Carolina Department of Education thanks Melissa for over 19 years of dedicated service to the South Carolina Department of Education and support to the school districts in South Carolina!!!



Questions?



Contact

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