



STATE OF SOUTH CAROLINA
DEPARTMENT OF EDUCATION

MEMORANDUM

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

FROM: Kendra Hunt
Chief Financial Officer & Deputy Superintendent, Financial Services

DATE: October 15, 2024

RE: 2024 Annual Audit

Understanding the destruction and ongoing challenges that Hurricane Helene has caused across our state, we would like to offer a solution to the concerns we have received regarding the December 1, 2024, deadline for annual audit submissions. While the deadline for submissions will remain December 1, 2024, as stated by law, the Department will accept annual audit submissions up through December 16, 2024, without consequence of an automatic elevated risk assessment.

Please note that this does not change the criteria for Fiscal Practices declarations. Districts that submit an annual audit more than sixty days after December 1, 2024, will be considered for elevated declaration under Section 59-17-100.

If you have any questions or concerns, please reach out to me at kmhunt@ed.sc.gov, 803-734-8108, or Hershula Davis, Director of Auditing Services, hdavis@ed.sc.gov, 803-734-6022. We are here to support you and your teams.