



**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 A. Myers  
Director, Office of Auditing Services

**DATE:** November 10, 2020

**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, 2020. Pursuant to authority granted to the State Superintendent of Education under Act 135 (Continuing Resolution), flexibility has been authorized and extended to South Carolina Code § 59-17-100 and State Board of Regulation § 43-172 (II). Specifically, the requirement of school districts to submit an audit report to the South Carolina Department of Education (SCDE) by December 1, regarding the prior fiscal year, has been extended to **January 15, 2021**. Timely submission of the annual audit report is a factor in the 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 that 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 SCDE Office of Auditing Services publishes its [Annual Audit Guide](#) that lists both state and federal audit requirements for the required annual audit.

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](mailto:mcooper@ed.sc.gov). 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 District report card. E-mail completed reports by January 15, 2021 to Melanie Cooper, [mcooper@ed.sc.gov](mailto:mcooper@ed.sc.gov).
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](mailto:mmyers@ed.sc.gov) or Hershula Davis at 803-734-6022, [hdavis@ed.sc.gov](mailto:hdavis@ed.sc.gov).