

For Immediate Release

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Media Release

Internal Controls Remain Strong Over Sales Tax Building Program

Financial Services

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Charleston, SC – Charleston County School District (CCSD) recently received a positive report on its internal controls for the 2011-2016 One Cent Sales Tax Building Program (also known as Phase III).

The sales tax referendum, passed by Charleston County voters in 2010, generated \$488 million to be applied to CCSD Capital Programs. The list of projects completed as a result of this funding include nineteen new schools, renovations, and additions. The District's new Emergency Operations Center at the Bridge View Campus and district-wide athletic facilities improvements were also part of the initiative.

With guidance and monitoring of Phase III by the first Citizens' Oversight Steering Committee, CCSD is preparing for the conclusion of the first sales tax referendum and turnover of pending projects to the second Citizens' Oversight Steering Committee (which will watch over the 2017-2022 Building Program).

The District engaged Elliott Davis, LLC (a regional accounting firm) to perform the agreed-upon procedures for the period of January 1, 2014 through May 31, 2017. The purpose was to provide the CCSD Board of Trustees, CCSD Audit and Finance Committee, and the Citizens' Oversight Steering Committee with independently analyzed information, data, and explanations regarding the District's One Cent Sales Tax Building Program. The engagement was designed to ensure the Program was carried out and executed in an effective and efficient manner.

"District representatives have always been transparent with the Citizens' Oversight Committee," said Bret Johnson, Chair of the Citizens' Oversight Steering Committee. "The District fully supported the Committee's recommendation for the review conducted by Elliott Davis, LLC. The results demonstrate good controls exist over the use of the sales tax proceeds by the District."

This most recent agreed-upon procedures report mirrors the exemplary results from three years ago. A monitoring report was done in 2014 for the first half of Phase III (January 1, 2011 through December 31, 2013), which stated the projects were being completed in a transparent and timely fashion. The procedures revealed no exceptions this time as well.

Often special projects in school districts will start with strong controls that fade over time. This did not occur for CCSD, thanks to the Citizens' Oversight Steering Committee.

"We did not see any deterioration in the application of controls over the two periods of time that we applied our procedures," added Tim Grow of Elliott Davis, LLC.

For a copy of the agreed-upon procedures report, please contact Cathleen Milne, Director of Internal Audit at Cathleen_Milne@charleston.k12.sc.us.

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About the Charleston County School District

Charleston County School District (CCSD) is the second largest school system in South Carolina representing a unique blend of urban, suburban, and rural schools that span 1,000 square miles along the coast. CCSD serves more than 50,000 students in 86 schools and specialized programs. With approximately 6,100 employees district-wide, CCSD is the fourth largest employer in the region.

CCSD offers a diverse, expanding portfolio of options and specialized programs, delivered through neighborhood, charter, magnet, IB (international baccalaureate), and Montessori schools, and is divided into three Learning Communities. Options include specialized programs in science, engineering and mathematics; liberal arts; music and other creative and performing arts; career and technical preparation programs; and military and other public service enterprises.