

SPARTANBURG COUNTY SCHOOL DISTRICT FIVE

EXAMINATION REPORT

**FOR THE PERIOD JULY 1, 2016
TO JUNE 30, 2017**

INDEPENDENT ACCOUNTANTS' REPORT

To the Board of Trustees of
Spartanburg County School District Five
Duncan, South Carolina

We have examined Spartanburg County School District Five's compliance with its procurement code policies and regulations in accordance with procedures set out in the State of South Carolina's State Fiscal Accountability Authority School District Audit Program during the period July 1, 2016 to June 30, 2017. Management is responsible for Spartanburg County School District Five's compliance with the specified requirements. Our responsibility is to express an opinion on Spartanburg County School District Five's compliance with the specified requirements based on our examination.

Our examination was conducted in accordance with attestation standards established by the American Institute of Certified Public Accountants. Those standards require that we plan and perform the examination to obtain reasonable assurance about whether Spartanburg County School District Five complied, in all material respects, with the specified requirements referenced above. An examination involves performing procedures to obtain evidence about whether Spartanburg County School District Five complied with the specified requirements. The nature, timing, and extent of the procedures selected depend on our judgment, including an assessment of the risks of material noncompliance, whether due to fraud or error. We believe that the evidence we obtained is sufficient and appropriate to provide a reasonable basis for our opinion.

Our examination does not provide a legal determination on Spartanburg County School District Five's compliance with the specified requirements.

In our opinion, Spartanburg County School District Five complied, in all material respects, with the specified requirements during the period July 1, 2016 to June 30, 2017.

This report is intended solely for the information and use of the Board of Trustees, management of Spartanburg County School District Five and the State of South Carolina's State Fiscal Accountability Authority, Procurement Services Division, and is not intended to be and should not be used by anyone other than these specified parties.

McAbee, Schwartz, Halliday & Co.

McAbee, Schwartz, Halliday & Co.
Spartanburg, South Carolina
July 21, 2017