

**SPARTANBURG COUNTY SCHOOL DISTRICT FIVE**

**EXAMINATION ENGAGEMENT REPORT**

**FOR THE PERIOD JULY 1, 2012  
THROUGH JUNE 30, 2013**

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

INDEPENDENT ACCOUNTANTS' REPORT

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 Budget and Control Board Audit Program for the period July 1, 2012 through June 30, 2013. Management is responsible for Spartanburg County School District Five's compliance with those requirements. Our responsibility is to express an opinion on Spartanburg County School District Five's compliance based on our examination.

Our examination was conducted in accordance with attestation standards established by the American Institute of Certified Public Accountants and, accordingly, included examining, on a test basis, evidence about Spartanburg County School District Five's compliance with those requirements and performing such other procedures as we considered necessary in the circumstances. We believe that our examination provides a reasonable basis for our opinion. Our examination does not provide a legal determination on Spartanburg County School District Five's compliance with specified requirements.

In our opinion, Spartanburg County School District Five complied, in all material respects, with the aforementioned requirements for the period July 1, 2012 through June 30, 2013.

This report is intended to be used only by the Board of Trustees, management of Spartanburg County School District Five and the State of South Carolina Budget and Control Board, 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.

July 12, 2013