

**SPARTANBURG COUNTY SCHOOL DISTRICT FIVE**

**EXAMINATION ENGAGEMENT REPORT**

**FOR THE PERIOD JULY 1, 2017  
TO JUNE 30, 2018**



To the Board of Trustees of  
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 as outlined in the District's procurement code during the period July 1, 2017 to June 30, 2018. Management of Spartanburg County School District Five is responsible for the District'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 its procurement code policies and regulations as outlined in the District's procurement code during the period July 1, 2017 to June 30, 2018.

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  
December 17, 2018