

SPARTANBURG COUNTY SCHOOL DISTRICT FIVE
REPORT ON APPLYING AGREED-UPON PROCEDURES
JULY 1, 2022 - JUNE 30, 2023

INDEPENDENT ACCOUNTANT'S REPORT ON APPLYING AGREED-UPON PROCEDURES

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

We have performed the procedures enumerated below on Spartanburg County School District Five's (the "District") compliance with its procurement code policies and procedures, as outlined in the District's procurement code during the period July 1, 2022 to June 30, 2023. Management of the District is responsible for the District's compliance with its procurement code policies and procedures, as outlined in the District's procurement code.

Spartanburg County School District Five has agreed to and acknowledged that the procedures performed are appropriate to meet the intended purpose of confirming compliance with its procurement code policies and procedures, as outlined in the District's procurement code during the period July 1, 2022 to June 30, 2023. Additionally, the South Carolina State Fiscal Accountability Authority, Procurement Services Division has agreed to and acknowledged that the procedures performed are appropriate to meet for their purposes. This report may not be suitable for any other purpose. The procedures performed may not address all the items of interest to a user of this report and may not meet the needs of all users of this report and, as such, users are responsible for determining whether the procedures performed are appropriate for their purposes.

A detailed description of procedures performed for the period under review are described in the South Carolina State Fiscal Accountability Authority's Agreed Upon Procedures School District Procurement System. A summary listing of the procedures performed and related findings can be found in the attached Summary Schedule of Procedures and Findings.

We were engaged by the District to perform this agreed-upon procedures engagement and conducted our engagement in accordance with attestation standards established by the American Institute of Certified Public Accountants (AICPA). We were not engaged to and did not conduct an examination or review, the objective of which would be the expression of an opinion or conclusion, respectively, on the District's compliance with its procurement code policies and procedures, as outlined in the District's procurement code during the period July 1, 2022 to June 30, 2023. Accordingly, we do not express such an opinion or conclusion. Had we performed additional procedures, other matters might have come to our attention that would have been reported to you.

We are required to be independent of Spartanburg County School District Five and meet our other ethical responsibilities, in accordance with the relevant ethical requirements related to our agreed-upon procedures engagement.

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

Halliday, Schwartz & Co.

Halliday, Schwartz & Co.
Spartanburg, South Carolina
July 27, 2023

Summary Schedule of Procedures and Findings

- A. General Control Procedures
- B. Code Compliance – General
- C. Sole Source, Emergency, and Trade-In Procurements
- D. Compliance – Supplies & Services, IT and Consultants
 - Exhibit A – Audit Matrix
- E. Surplus Property
- F. Compliance – Construction, Architect-Engineer and other related Professional Services
 - Exhibit B – Construction Audit Matrix
 - Exhibit C – IQC for Construction
 - Exhibit D – A&E Other Related Professional Services

A. General Procedures: To obtain sufficient support for the following results, the audit procedures, as described in the Office of Audit and Certification’s School Districts Procurement Audit Procedures Audit Program, were applied to the expenditures of the District. The following are the results and, if necessary due to noncompliance, the related recommendations and responses for those areas which the District showed noncompliance.

B. Code Compliance – General

1. District’s Procurement Code & Regulations: No findings were identified.
2. Minority Business Enterprise Utilization: No findings were identified.
3. Procurement Card Review: Out of a sample of 25 p-card transactions, no findings were identified
4. Blanket Purchase Agreements: Out of a sample of 5 BPAs, no findings were identified.
5. Block Sample: No findings were identified.
6. Revenue Generating Contracts: N/A
7. Unauthorized Procurements: No findings were identified.

C. Sole Source, Emergency, and Trade-In Procurements

1. Authorized to Approve: No findings were identified.
2. Sole Source & Emergency Determinations: Out of 11 sole source determinations and 8 emergency determinations, no findings were identified.
3. Trade-Ins: N/A

D. Compliance – Supplies and Services, IT and Consultants

1. Population:

Thresholds	# POs	\$ Value of POs	# Tested
\$0-\$2,500.00	2,176	\$ 1,493,478.62	0
\$2,500.01-\$25,000.00	497	\$ 3,455,531.01	32
\$25,000.01-\$100,000.00	83	\$ 4,353,516.90	9
>\$100,000.01	60	\$ 320,322,883.72	16

Within the thresholds above, below is a list of contracts by type:

- Competitive Sealed Bids
- Competitive Sealed Proposals
- Competitive Fixed Price
- Competitive Best Value Bid

2. & 3. Matrix Sample: Out of a sample of 57 procurements, no findings were identified.

4. Direct Expenditure Vouchers:

Thresholds	# Vouchers	\$ Value of Vouchers	# Tested
\$0-\$2,500.00	3,664	\$ 1,146,043.07	0
\$2,500.01-\$25,000.00	388	\$ 2,643,124.68	7
\$25,000.01-\$100,000.00	89	\$ 5,068,888.77	11
>\$100,000.01	46	\$ 57,870,712.50	7

Out of a sample of 25 direct expenditure vouchers, no findings were identified.

E. Surplus Property

1. & 2. Disposal Transactions: Out of a sample of 5 disposals tested, no findings were identified.

F. Compliance – Construction, Architect-Engineer and Other Related Professional Services

1. & 2. Construction / A&E: Out of 5 procurements under Construction and 2 procurements under A&E, no findings were identified.

3. Indefinite Quantity Contracts: N/A