



Independent Accountant's Report

Members of the Beaufort County Board of Education
Beaufort County School District
Post Office Box 309
Beaufort, South Carolina 29901

We have examined Beaufort County School District's (the "District's") compliance with its procurement operating policies and procedures as of and for the year ended June 30, 2015. This examination was conducted to test the District's compliance with its policies and procedures outlined in the District's Procurement Code. Management is responsible for the District's compliance with those requirements. Our responsibility is to express an opinion on the District'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, includes examining, on a test basis, evidence about the District's compliance with those requirements and performing such other procedures as we considered necessary under the circumstances. We believe that our examination provides a reasonable basis for our opinion.

Specifically, the scope of our examination included a review of the following:

CODE COMPLIANCE – GENERAL

We reviewed the District's Minority Business Plan (the "Plan") for compliance with the District's procurement code. As part of this Plan, the District is required to report annually, in writing to the Board, the number and dollar value of any contracts and purchase orders awarded to certified South Carolina based Minority Business Entities during the period covered. No exceptions were noted.

We randomly selected five procurement card statements for testing of procurement card purchases for the year ended June 30, 2015, for compliance with the District's procurement code. No exceptions were noted.

We selected two ranges of purchase orders for splitting of orders, favored vendors and any procurement that appeared unreasonable for the year ended June 30, 2015. We noted no evidence of splitting of orders, favored vendors or unreasonable procurements for the year tested.

GOODS AND SERVICES PROCUREMENTS

We selected 40 transactions from the District's computerized records of purchases for the year ended June 30, 2015. Our selections were judgmentally made from a custom computer report. We examined these transactions for compliance with the District's general procurement policies using the procedures provided in Section D of the audit program provided to us by the South Carolina Budget and Control Board - Office of General Services. No exceptions were noted.

SOLE SOURCE, EMERGENCY AND TRADE-IN PROCUREMENTS

We obtained a list of all sole source and emergency purchases submitted to the District's Board for the year ended June 30, 2015, noting 30 total sole source and emergency purchases. We examined all 30 transactions for testing. We examined those transactions for compliance with the District's procurement policies related to sole source, emergency and trade-in procurements where applicable, using the procedures provided in Section C of the audit program provided to us by the South Carolina Budget and Control Board - Office of General Services. There were no trade-in procurements noted for the year ended June 30, 2015. No exceptions were noted.

PROFESSIONAL AND CONSULTING SERVICES PROCUREMENTS

We selected all professional and consulting services procurements identified in the sample selected for goods and services procurements noted above for the year ended June 30, 2015. These transactions were examined for compliance with the District's procurement policies related to consulting services using the procedures provided in Section D of the audit program provided to us by the South Carolina Budget and Control Board - Office of General Services. No exceptions were noted.

CONSTRUCTION AND RELATED SERVICES PROCUREMENTS

We selected all major construction and related services procurements identified in the sample selected for goods and services above for the year ended June 30, 2015 and examined these transactions for compliance with the District's procurement policies related to major construction using the procedures provided in Section F of the audit program provided to us by the South Carolina Budget and Control Board - Office of General Services. The selection included five construction transactions and six architect/engineering related transactions for the year ended June 30, 2015. No exceptions were noted.

SURPLUS PROPERTY

For the period of July 1, 2014 through June 30, 2015, we examined three public sales of District property. We examined the sales transactions for compliance with the District's procurement policies related to public sale of District property as enumerated in Section E of the audit program provided to us by the South Carolina Budget and Control Board - Office of General Services. No exceptions were noted.

We believe that our examination provides a reasonable basis for our opinion. Our examination does not provide a legal determination on the District's compliance with specified requirements.

In our opinion, the District complied, in all material respects, with the aforementioned requirements for the year ended June 30, 2015.

The report is intended solely for the information and use of members of the Board of Trustees of the District and the South Carolina Budget and Control Board – Office of General Services and is not intended to be and should not be used by anyone other than those specified parties.



Charleston, South Carolina
January 7, 2016