

For Immediate Release

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Media Release

CCSD's Phase IV of One Cent Sales Tax program earns impeccable review

Office of Communications

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Charleston, SC – Charleston County School District (CCSD) recently received a positive review for its internal controls of the 2017-2022 One Cent Sales Tax Capital Program (also known as [Phase IV](#)).

The sales tax referendum, passed by the voters of Charleston County in November 2014, generated an estimated \$731.5 million to be applied to CCSD Capital Programs. The projects as a result of this funding include new schools, major renovation and expansion projects, new regional stadiums, capital maintenance (HVAC, roofs, safety, and restrooms), and technology replacements and upgrades (student mobile devices, teacher laptops, classroom upgrades, and infrastructure).

Elliott Davis, LLC (a regional accounting firm) performed the final Agreed Upon Procedures (AUP) audit for the period of January 1, 2020 through December 31, 2022. The purpose was to provide the CCSD Board of Trustees, CCSD Audit and Finance Committee, and the Citizens' Oversight Steering Committee II with independently analyzed information, data, and explanations for the district's One Cent Sales Tax Capital Program. The engagement was designed to ensure the program was carried out and executed in an effective and efficient manner.

"The positive results of the final AUP audit report for the 2017-2022 Sales Tax Program continue to speak to the high level of fiscal oversight and management by CCSD's Capital Programs Team," said Michael Halasz, who chairs the Citizens' Oversight Committee II. "The results are especially significant given the number and complexity of the projects involved, often with challenging timelines, and the program's large budget. I commend the district's Capital Programs team for their commitment to delivering top-notch facilities to CCSD students and their exceptional management of the sales tax proceeds."

This most recent final-program audit mirrors the exceptional [results](#) from three years ago. A monitoring report was done in 2020 for the mid-program (January 1, 2017 through December 31, 2019), which stated the projects were being completed in a transparent and timely fashion. The procedures

revealed “No Exceptions” this time as well. CCSD continues to maintain strong controls over the One Cent Sales Tax Program.

For more information, contact CCSD’s Office of Communications at (843) 937-6303. For a copy of the audit report, please contact Joyce Costello at joyce_costello@charleston.k12.sc.us.

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About the Charleston County School District

Charleston County School District (CCSD) is a nationally accredited school district committed to providing equitable and quality educational opportunities for all its students. CCSD is the second-largest school system in South Carolina and represents a unique blend of urban, suburban, and rural schools spanning 1,300 square miles along the coast. CCSD serves approximately 50,000 students in 88 schools and specialized programs.

CCSD offers a diverse portfolio of educational options and specialized programs delivered to the students of CCSD through neighborhood, magnet, IB (international baccalaureate), Montessori, and charter schools and programs. Rich educational opportunities for students include programs in science, technology, engineering, and mathematics (STEM); music and other creative and performing arts; career and technical preparation programs; military; dual credit; and many more.