

For Immediate Release

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Media Release

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

Office of Strategy and
Communications

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Charleston, SC – Charleston County School District (CCSD) recently received a positive audit report 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 \$654 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 mid-program audit for the period of January 1, 2017, through December 31, 2019. 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 results of the audit engagement show that good controllership exists over the use of sales tax proceeds by the District in accordance with the voter-approved ballot referendum," said Michael Halasz, who chairs the Citizens' Oversight Committee II. "CCSD's Capital Programs team has done an excellent job of keeping the Citizens' Oversight Steering Committee II aware of progress and expenditures under the 2017-2022 One Cent Sales Tax Capital Program."

This mid-program audit mirrors the [results](#) from three years ago. A monitoring report was done in 2017 for the final Phase III program (January 1, 2014 through May 31, 2017), which stated the projects were being completed in a transparent and timely fashion. The procedures revealed "No Exceptions" this time as well.

"It is evident, based on the procedures we performed, that district staff members take pride in their work for this program and processes that we tested are followed by everyone involved from the top down," added Tim Grow, a CPA with Elliott Davis, LLC. "The District has continued to maintain strong controls over the One Cent Sales Tax Program."

For more information, contact CCSD's Office of Strategy and Communication 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 that is committed to providing equitable and quality educational opportunities for all of 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 more than 50,000 students in 87 schools and specialized programs.

CCSD offers a diverse, expanding portfolio of options and specialized programs, delivered through neighborhood, magnet, IB (international baccalaureate), Montessori, and charter schools. Options include programs in science, technology, engineering, and mathematics (STEM); music and other creative and performing arts; career and technical preparation programs; and military.