



Lexington County School District One

Request for Information (RFI) Agreed-Upon Procedures for Bond-Funded Projects

Introduction

Lexington County School District One “District” is seeking feedback and information from qualified and experienced firms on a future procurement scope of work and agreed upon procedures to conduct a comprehensive review and recommendations of specific bond-funded projects.

The District is committed to providing a high-quality education to its diverse student population and is seeking a thorough examination of a selection of 2018 bond-funded projects to ensure financial accountability, adherence to regulations, and an assessment of the outcomes and effectiveness of expenditures.

Purpose of the Request for Information (RFI)

The purpose of this Request for Information (RFI) is to solicit insight from qualified firms pertaining to the data provided in the accompanying documents. This includes, but is not limited to, anticipated budget and timeline projections. Furthermore, respondents are encouraged to recommend any additional elements that should be incorporated into the documents to facilitate the submission of robust proposals, ultimately aligning with the desired outcomes articulated by the Board of Trustees (School Board) for their consideration and feedback.

Any information gathered will allow for a more informed and efficient development of requirements, evaluation criteria, and ultimately, the selection of the most suitable firm.

1. Anticipated Scope of Services

- **Financial Review:**

- Analyzing fund allocation and utilization.
- Comparing budgets to actual costs.
- Reviewing financial records.

- **Procurement Compliance:**

- Examining procurement processes.
- Reviewing contracts and change orders.
- Assessing the Contracting Manager at Risk (CMaR) selection process.
- Assessing all other contract related selection processes.



- **Project Outcomes:**
 - Verifying the achievement of project goals.
 - Evaluating project management practices.
- **Reporting and Communication:**
 - Providing regular updates.
 - Preparing a comprehensive report of findings.

The specific projects and budget that will be reviewed:

Project	Budget
New Build South Lake Elementary School	\$55,123,591
New Build Lakeside Middle School	\$58,000,000
New Build Transportation Facility	\$9,500,000
New GES Centerville Elementary School	\$33,500,000
Miscellaneous Projects Any ongoing projects funded by the 2018 Bond Referendum approval listing at the time the contract is awarded.	

2. Information Requested

Provide feedback on the information below:

Proposed Timeline:

- What is a realistic timeline for the engagement as stated in the scope of work?
- Include any key milestones, deadlines, and deliverables that should be added.

Budget Range:

- What should the District consider a realistic budget range for performing the services described, including any potential cost factors that may be unforeseen that can be added into the scope of work.

Feedback on Scope of Services and AUP:

- Any feedback on the scope of services and agreed-upon procedures outlined in the attached documents, including suggestions for additions, deletions, or modifications.
- Identification of any potential challenges or risks in performing the engagement.



3. Submission Details

Please submit your response by mail, in person or by email:

Last Day for Responses: June 13, 2025 4:30PM ET
Attention: Elizabeth Marsh, CPPB, NIGP-CPP
Label Responses: RFI - AUP for Bond Referendum Projects
Physical Address: 100 Tarrar Springs Road,
Lexington, SC 29072
Email: emarsh@lexington1.net

4. Disclaimer

This RFI is for informational purposes only and does not constitute a solicitation. The District will not award a contract based on the responses received.

5. Attachments:

- Referendum General Election 2018.pdf
- Agreed-Upon Procedures.docx
- Agreed Upon Procedures - Examination of Bond-Funded Projects.docx
- Monthly Capital Projects Report-March Bond Referendum.pdf

Responsible County 32 - LEXINGTON

District Type

District

Referendum Group *

Title *

Referendum Text *

Shall the Board of Trustees of Lexington County School District No. 1, South Carolina, be authorized to issue, either at one time as a single issue or from time to time as several separate issues, not exceeding \$365,000,000 principal amount general obligation bonds of Lexington County School District No. 1, South Carolina, for the purpose of defraying the cost of:

1. Updating of safety and security systems at District schools, including additional electronic door access, safety glass glazing, fencing, drive access improvements, additional cameras and other access controls;
2. Designing, constructing, equipping and furnishing two (2) new elementary schools to serve the River Bluff and White Knoll areas;
3. Designing, constructing, equipping and furnishing replacements for Gilbert Elementary School, Lexington Middle School and Pelion Middle School, renovating some of such existing school buildings for continued use by the District,

Referendum Responses

1st Response * 2nd Response *

+ Add

Last Updated 09/19/2018 04:45 PM by Cameron Kutz

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1. Updating of safety and security systems at District schools, including additional electronic door access, safety glass glazing, fencing, drive access improvements, additional cameras and other access controls;
2. Designing, constructing, equipping and furnishing two (2) new elementary schools to serve the River Bluff and White Knoll areas;
3. Designing, constructing, equipping and furnishing replacements for Gilbert Elementary School, Lexington Middle School and Pelion Middle School, renovating some of such existing school buildings for continued use by the District, and demolition of remaining buildings;
4. Designing and constructing renovations, additions and/or other upgrades to Gilbert Primary School and to Carolina Springs, Forts Pond, Lexington, Lake Murray, Meadow Glen, Midway, New Providence, Oak Grove, Pelion, Pleasant Hill, Red Bank, Saxe Gotha and White Knoll Elementary Schools;
5. Designing and constructing renovations, additions and/or other upgrades to Carolina Springs, Gilbert, Meadow Glen, Pleasant Hill, and White Knoll Middle Schools;
6. Designing and constructing renovations, additions and/or other upgrades to Gilbert, Lexington, Pelion, River Bluff and White Knoll High Schools, Lexington Technology Center, Rosenwald Community Learning Center and District maintenance facility;

7. Designing, constructing, equipping and furnishing a District transportation facility;
 8. Acquisition of information technology products and furniture for use in facilities of the District;
 9. To the extent funds remain available, such additions, renovations, equipment and furnishings for use in District schools as approved by the Board of Trustees of the District;
- together with all related costs such as land acquisition, site improvements at certain existing facilities, architectural and engineering fees and costs of issuance of such bonds?

Scope of Services

Request for Proposal (RFP)

AUP for Bond-Funded Projects

1. Introduction

Lexington County School District One, located in Lexington, South Carolina, is a highly regarded public school district committed to providing a comprehensive and high-quality education to its diverse student population. Serving approximately 28,000 students across 31 schools, the district spans a significant portion of Lexington County. The district's facilities include 17 elementary schools, 8 middle schools, 5 high schools, and 1 technology center, reflecting its substantial investment in providing modern learning environments.

To address growth and facility needs, Lexington County School District One residents approved a [\\$365 million bond referendum in 2018 \(Link\)](#). This referendum funded a variety of projects, including the [construction of new schools, renovations to existing facilities, and improvements to safety and technology \(Link\)](#).

The District is requesting thorough examination of a subset of the bond-funded projects, focusing on three key areas:

1. financial accountability
2. adherence to all relevant regulations and guidelines,
3. an assessment of the actual outcomes and effectiveness of the expenditures.

This review should provide a clear understanding of how the allocated funds were utilized, identify any discrepancies or areas of concern regarding financial management, verify that all project activities and spending complied with applicable laws and policies, and evaluate the extent to which the projects achieved their intended goals and delivered the anticipated benefits. The results of this review will inform future decisions regarding project funding and management.

The procedures will focus on the following 2018 Bond Referendum Projects:

- New Build - South Lake Elementary School
- New Build - Lakeside Middle School
- New Build - Transportation Facility
- New GES - Centerville Elementary School
- Any ongoing projects funded by the 2018 Bond Referendum approval listing at the time the contract is awarded.

2. Scope of Services

The selected firm will perform the following services:

2.1 Financial Review

- a. Conduct a detailed analysis of referenced project bond funds, including tracking the allocation and utilization of funds across all approved projects.
- b. Perform a thorough comparison of initial project estimates with actual costs incurred, identifying and documenting all variances.

Scope of Services Request for Proposal (RFP) AUP for Bond-Funded Projects

- c. Provide detailed justifications for any identified variances, including supporting documentation and analysis.
- d. Review and verify the accuracy and completeness of financial records, ledgers, and reports related to referenced bond expenditures.

2.2 Procurement Compliance

- a. Examine all procurement processes used during the bond-funded projects to ensure strict adherence to district policies and applicable state regulations.
- b. Conduct a detailed review of all contracts, including sole-source contracts and contract amendments, to verify proper authorization and justification.
- c. Specifically review all change orders, ensuring proper authorization, justification for cost and scope adjustments, and adherence to established procedures.

2.3 Project Outcomes

- a. Verify that all bond-funded projects achieved the intended project goals as outlined to voters, including the completion of schools and facilities within the approved scope and budget.
- b. Evaluate the effectiveness of project management practices, including project planning, execution, and monitoring.

2.6 Reporting and Communication

- a. Provide regular updates to Lexington County School District One Board of Trustees to include at least quarterly examination progress and findings.
- b. Prepare a comprehensive agreed upon procedures scope, methodology, findings, and recommendations.
- c. Present the agreed upon procedures findings to the Lexington County School District One Board of Trustees.
- d. Provide clear and concise communication of all agreed upon procedures findings to stakeholders.

3. Proposal Requirements

Respondents to this RFP shall provide the following information:

1. Proposed timeline and milestones company profile and qualifications

A comprehensive overview of the firm, including its legal structure, history, size, and areas of specialization. This should detail the firm's expertise in examining government or public sector entities.

2. Relevant experience in examining bond-funded projects, preferably School District

Documentation of past experience in examining similar bond-funded projects, with a focus on projects within school districts. This should include a description of the scope and outcomes of those examinations.

3. Proposed team and their qualifications

Scope of Services

Request for Proposal (RFP)

AUP for Bond-Funded Projects

Identification of the individuals who will be assigned to the agreed upon procedures, including their roles, certifications, and relevant experience. Resumes or detailed biographies of key team members may be required.

4. Proposed approach and methodology

A detailed description of the firm's planned approach, including methodologies, tools, and techniques that will be used to conduct the agreed upon procedures review. This should demonstrate a thorough understanding of the agreed upon

A clear and realistic timeline for the agreed upon procedures process, including key milestones, deadlines, and deliverables. This should show the proposed duration of each phase of the examination

5. Fee proposal, including a breakdown of costs

A detailed fee proposal that includes a breakdown of all costs associated with the agreed-upon procedures, such as hourly rates, travel expenses, and other out-of-pocket expenses.

6. References from previous clients

Contact information and testimonials from previous clients, particularly those related to similar

DRAFT



DRAFT AGREED UPON PROCEDURES (AUP)

Engagement Objective:

To perform specific procedures related to a subset of 2018 bond referendum projects for Lexington County School District One, and report factual findings, as agreed upon with the Board of Trustees.

Subject Matter:

Specific capital projects funded by the 2018 bond referendum. The specific projects will be identified by the Lexington County School District One Board of Trustees.

Procedures and Findings:

The contractor will perform the following procedures and report the factual findings for each of the selected bond referendum projects:

1. Financial Review

1.1. *Fund Allocation and Utilization:*

- 1.1.1. Obtain the original bond referendum documentation and project budgets for each of the selected projects.
- 1.1.2. Obtain detailed project-level expenditure reports from the District's accounting system.
- 1.1.3. Trace the allocation of bond funds from the bond proceeds to the specific project accounts.
- 1.1.4. For a sample of transactions (number to be agreed upon with the Board of Trustees), trace the utilization of funds from project accounts to supporting documentation (e.g., invoices, contracts, payment vouchers).
- 1.1.5. Report any discrepancies in the allocation or utilization of funds.

1.2. *Budget vs. Actual Cost Comparison:*

- 1.2.1. Compare the initial project estimates in the bond referendum documentation with the actual costs incurred for each of the selected projects.
- 1.2.2. Calculate the variance for each project and for significant cost categories within each Project.
- 1.2.3. Document all variances exceeding a threshold (e.g., 10% or a specific dollar amount) to be agreed upon with the Board of Trustees.
- 1.2.4. Obtain and review management's written explanations for all variances

exceeding the threshold.

1.3. Review of Financial Records:

- 1.3.1. Obtain project-related financial records, ledgers, and reports, including but not limited to:
- 1.3.2. General ledger entries
- 1.3.3. Project cost reports
- 1.3.4. Budget-to-actual reports
- 1.3.5. Payment records
- 1.3.6. Review a sample of these records (sample size and selection criteria to be agreed upon with the Board of Trustees) for accuracy and completeness.
Review will include:
- 1.3.7. Verifying that transactions are recorded in the correct accounts and periods.
- 1.3.8. Checking the accuracy of calculations and totals.
- 1.3.9. Confirming that reports are reconciled to underlying records.
- 1.3.10. Report any instances of inaccurate or incomplete records.

2. Procurement Compliance

2.1. Procurement Process Review:

- 2.1.1. Obtain and review the District's procurement policies and procedures in effect during the project period.

For each of the selected projects, identify all procurement activities, including:

- 2.1.2. Requests for proposals (RFPs) or invitations for bids (IFBs) Bid submissions
- 2.1.3. Contract awards
- 2.1.4. Purchase orders

For a sample of procurement transactions (number to be agreed upon with the Board of Trustees), perform the following procedures:

- 2.1.5. Verify that the procurement process followed District policies and applicable state regulations.
- 2.1.6. Check for evidence of proper authorization for all procurement actions.
- 2.1.7. Review documentation to confirm that vendors were selected in a fair and competitive manner.
- 2.1.8. Report any deviations from District policies or state regulations.

2.2. Contract Review:

Obtain copies of all contracts related to the selected projects, including:

- 2.2.1. Construction contracts
- 2.2.2. Architectural and engineering contracts
- 2.2.3. Contracts with subcontractors
- 2.2.4. Sole-source contracts (if any)
- 2.2.5. Contract amendments

Review all contracts to verify:

- 2.2.6. Proper authorization and execution.
- 2.2.7. Clear definition of project scope, terms, and conditions.
- 2.2.8. Compliance with District policies and legal requirements.
- 2.2.9. For any sole-source contracts, review the documentation to assess the justification for not using competitive bidding.

2.3. Change Order Review:

For all change orders related to the selected projects:

Obtain documentation supporting the change order, including:

- 2.3.1. Change order requests
- 2.3.2. Cost estimates
- 2.3.3. Approvals

Review each change order to verify:

- 2.3.4. Proper authorization in accordance with District policies.
- 2.3.5. Clear justification for the change in scope or cost.
- 2.3.6. Documentation supporting the cost adjustment.
- 2.3.7. Adherence to established procedures for change order processing.
- 2.3.8. Assess the cumulative impact of change orders on the original project budget and timeline.
- 2.3.9. Report any change orders that appear to be unjustified, unauthorized, or not in compliance with established procedures.

3. Project Outcomes

3.1. Achievement of Project Goals:

Obtain the original project goals and objectives as outlined in the 2018 bond referendum and any related project documentation.

For each of the selected projects:

- 3.1.1. Inspect the completed project facilities.
- 3.1.2. Review project completion reports, construction documents, and other relevant documentation.
- 3.1.3. Interview relevant District staff (e.g., project managers, facilities personnel) to assess whether the projects achieved the intended goals

- (e.g., new classrooms, renovated facilities, improved infrastructure).
- 3.1.4. Compare the completed project scope to the scope approved in the bond referendum.
 - 3.1.5. Determine if the projects were completed within the approved scope and budget.
 - 3.1.6. Report any instances where the project goals were not met or where there were significant deviations from the approved scope or budget.

3.2. Evaluation of Project Management Practices:

Obtain and review documentation related to project management practices for the selected projects, including:

- 3.2.1. Project plans
- 3.2.2. Project schedules
- 3.2.3. Progress reports
- 3.2.4. Meeting minutes
- 3.2.5. Risk management plans
- 3.2.6. Change management plans

Evaluate the effectiveness of project management practices, including:

- 3.2.7. Project planning: Were projects adequately planned and organized?
- 3.2.8. Project execution: Were projects carried out in accordance with the plans?
- 3.2.9. Project monitoring: Were projects effectively monitored and controlled?
- 3.2.10. Risk management: Were project risks identified and mitigated?
- 3.2.11. Change management: Were changes to the project scope, budget, or schedule managed effectively?
- 3.2.12. Report any significant weaknesses or deficiencies in project management practices.

4. Reporting and Communication

- 4.1.1. Provide regular updates to the Lexington County School District One Board of Trustees on the progress of the agreed-upon procedures engagement and any preliminary findings.
- 4.1.2. Prepare a comprehensive written report that details:
 - 4.1.3. The agreed-upon procedures performed.
 - 4.1.4. The factual findings for each procedure.
 - 4.1.5. Any significant issues or exceptions identified.
 - 4.1.6. Recommendations for improvement, if applicable, and agreed upon with the Board of Trustees
- 4.1.7. Present the final report of the agreed-upon procedures engagement to

the Lexington County School District One Board of Trustees at a public meeting.

- 4.1.8. Communicate all findings in a clear and concise manner, using appropriate language and visual aids, to ensure that stakeholders understand the results of the engagement.

5. Deliverables

- 5.1. Regular updates to the Lexington County School District One Board of Trustees.
- 5.2. A final written report detailing the procedures performed and factual findings.
- 5.3. A presentation of the audit findings to the Lexington County School District One Board of Trustees.

6. Timeline

- 6.1. The timeline for completing the agreed-upon procedures engagement will be agreed upon with the Lexington County School District One Board of Trustees.

7. Fees

- 7.1. The fees for the agreed-upon procedures engagement will be agreed upon with the Lexington County School District One Board of Trustees.

LEXINGTON COUNTY SCHOOL DISTRICT ONE
CAPITAL FUND EXPENDITURES FY 2024-2025
3/31/25

School	Budget	Board Action	Revised Budget	March Expenditures *	Total Expenditures	Transfers	Encumbrances	Balance	% of Budget Expended
New Schools									
Centerville Elementary School	\$33,500,000		\$33,500,000	\$0	\$33,498,827	-\$1,173	\$0	\$0 C	100%
New Elementary School	\$33,500,000 ****	-\$33,357,386	\$142,614	\$0	\$142,614	\$0	\$0	\$0 C	0%
New Lexington Middle School	\$58,000,000 *		\$58,000,000	\$0	\$60,619,430	\$2,619,430	\$0	\$0 C	100%
New Pelion Middle School	\$53,000,000		\$53,000,000	\$0	\$50,728,133	-\$2,271,867	\$0	\$0 C	100%
New White Knoll Elementary School	\$55,123,591 ***		\$55,123,591	\$297	\$52,744,071	\$693,614	\$1,598,635	\$1,474,499	94%
Additions, Renovations, Safety, Security									
Carolina Springs Elementary	\$780,000		\$780,000	\$0	\$677,002	-\$102,998	\$0	\$0 C	100%
Deerfield Elementary	\$15,000		\$15,000	\$0	\$14,663	-\$337	\$0	\$0 C	100%
Forts Pond Elementary	\$2,150,000		\$2,150,000	\$0	\$2,107,419	\$30,000	\$3,621	\$68,960	97%
Gilbert Elementary-Existing Building	\$1,500,000		\$1,500,000	\$0	\$89,479	-\$1,410,521	\$0	\$0 C	100%
Gilbert Primary-New GES	\$3,250,000 ****		\$3,250,000	\$0	\$3,412,538	\$1,300,783	\$0	\$1,138,245	75%
Lexington Elementary	\$4,130,000		\$4,130,000	\$0	\$4,112,757	\$1,279	\$8,288	\$10,234	100%
Lake Murray Elementary	\$2,450,000		\$2,450,000	\$0	\$2,363,504	-\$86,496	\$0	\$0 C	100%
Meadow Glen Elementary	\$100,000		\$100,000	\$0	\$10,197	-\$89,803	\$0	\$0 C	100%
Midway Elementary	\$1,184,000		\$1,184,000	\$355	\$576,915	\$0	\$62,262	\$544,823	49%
New Providence Elementary	\$401,000		\$401,000	\$0	\$398,742	-\$2,258	\$0	\$0 C	100%
Oak Grove Elementary	\$8,465,000		\$8,465,000	\$0	\$7,902,783	-\$550,000	\$0	\$12,217	100%
Pelion Elementary	\$2,797,000		\$2,797,000	\$0	\$2,541,311	\$0	\$2,823	\$252,867	91%
Pleasant Hill Elementary	\$850,000		\$850,000	\$0	\$599,692	\$0	\$83,857	\$166,452	71%
Red Bank Elementary	\$1,364,000		\$1,364,000	\$0	\$1,279,194	-\$84,806	\$0	\$0 C	100%
Rocky Creek Elementary	\$15,000		\$15,000	\$28,755	\$39,220	\$24,220	\$0	\$0	100%
Saxe Gotha Elementary	\$1,295,000		\$1,295,000	\$0	\$1,263,725	-\$31,275	\$0	\$0 C	100%
White Knoll Elementary	\$4,053,000		\$4,053,000	\$0	\$4,027,023	-\$25,977	\$0	\$0 C	100%
Carolina Springs Middle	\$4,180,000		\$4,180,000	\$0	\$3,290,422	-\$889,578	\$0	\$0 C	100%
Gilbert Middle	\$2,879,000		\$2,879,000	\$0	\$2,812,850	\$0	\$0	\$66,150	98%
Lexington Middle-Existing Building	\$2,000,000		\$2,000,000	\$9,518	\$1,428,374	\$0	\$571,262	\$364	71%
Meadow Glen Middle	\$100,000		\$100,000	\$0	\$101,125	\$1,125	\$0	\$0 C	100%
Pelion Middle- Existing Building	\$2,000,000		\$2,000,000	\$0	\$10,852	\$0	\$0	\$1,989,148	1%
Pleasant Hill Middle	\$460,000		\$460,000	\$0	\$384,803	-\$75,197	\$0	\$0 C	100%
White Knoll Middle	\$2,389,000		\$2,389,000	\$0	\$2,364,924	-\$24,076	\$0	\$0 C	100%
Gilbert High	\$14,354,000		\$14,354,000	\$0	\$14,594,205	\$248,412	\$8,208	\$0	100%
Lexington High	\$7,022,000		\$7,022,000	\$90,512	\$6,718,049	-\$293,443	\$0	\$10,508	100%
Pelion High	\$5,820,000		\$5,820,000	\$0	\$5,829,973	\$9,973	\$0	\$0 C	100%
River Bluff High	\$175,000		\$175,000	\$0	\$189,335	\$16,853	\$2,518	\$0	99%
White Knoll High	\$29,953,000		\$29,953,000	\$0	\$29,974,782	\$27,752	\$0	\$5,970	100%
Lexington Technology Center	\$2,160,000		\$2,160,000	\$0	\$1,899,662	-\$250,000	\$0	\$10,338	99%
Rosenwald Community	\$350,000		\$350,000	\$0	\$327,178	\$0	\$0	\$22,822	93%
Maintenance Facility	\$140,000		\$140,000	\$0	\$118,902	-\$21,098	\$0	\$0 C	100%
Transportation Facility	\$9,500,000 **		\$9,500,000	\$76,292	\$10,056,215	\$570,158	\$9,601	\$4,342	100%
Safety/Security	\$470,000		\$470,000	\$0	\$437,689	\$0	\$23,731	\$8,580	93%
Under Budget Closed Project Amount:	\$0		\$0	\$0	\$0	\$661,400	\$0	\$661,400	
Technology, Furniture, Fixtures									
Technology Upgrades	\$27,500,000		\$27,500,000	\$0	\$27,422,516	\$5,904	\$83,388	\$0	100%
Furniture Upgrades	\$15,000,000		\$15,000,000	\$15,516	\$13,674,942	\$0	\$340,309	\$984,749	91%
Report Total	\$394,374,591	-\$33,357,386	\$361,017,205	\$221,246	\$350,786,036	\$0	\$2,798,501	\$7,432,667	

▪ August expenditure amounts have been adjusted to reflect the July cash basis of actual expenditures and additional adjustments will occur as we continue to close out June 30, 2023 to properly capitalize expenditures.

*By Board action on June 1, 2021, the budget increased from \$53 million to \$58 million.

**By Board action on June 22, 2021, the budget increased from \$3 million to \$9.5 million.

*** By Board action on December 6, 2022, the budget increased from \$37 million to \$55,123,591 to complete ES 19.

 \$ 6.5 million from other Capital Funds

 \$ 100,000 from the General Fund

 \$ 11.6 million from Bond Premiums and Interest

****Old GES remaining budget transferred to GES for additional 4k classrooms

***** 3/21/23 Board Action to not move forward with ES18

Arbitrage of \$539,537.92 was paid in October 2024 using accumulated interest earnings

By Board action on October 22, 2024, funds from the Under Budget Project amount will be used for GHS Performing Arts Center. Funds will be transferred when cost is incurred.

C - Completed Project