

November 24, 2025

Mr. Robert Lominack, Chairman
Dr. Todd Walker, Superintendent
Richland County School District One
1616 Richland Street
Columbia, SC 29201

Dear Chairman Lominack and Superintendent Walker:

On August 2, 2024, the South Carolina Department of Education (SCDE) issued an upgraded declaration to Fiscal Caution for Richland County School District One pursuant to S.C. Code § 59-20-90(D)(2)(e). That action followed significant financial deficiencies identified by the South Carolina Office of the Inspector General (SIG).

Today, with the completion of the Agreed-Upon Procedures (AUP) review conducted by Greene Finney Cauley, LLP, the District has been given something invaluable: clarity. While the AUP was not a full forensic audit, it provides a detailed, technical analysis of the District's financial and operational practices across multiple years. For the first time, the District has a comprehensive, organized view of where significant gaps existed—particularly in communication, documentation, internal controls, and process standardization.

During this process, the SCDE has noted with appreciation your cooperation and growth mindset, grounded in ownership of outcomes, transparency, and continuous improvement. That commitment was especially evident in the corrective action plan that Dr. Walker proactively developed after reviewing the preliminary report findings. Now that the CPA's report has been finalized, I would ask that you please formally submit Richland One's response and corrective action plan for review and approval to SCDE CFO Kendra Hunt.

While the District has made meaningful progress since the SIG report, certain structural improvements remain essential to completing this transformation. In alignment with the AUP, SCDE recommends the District continue prioritizing work in the following areas:

1. Strengthen and fully document procurement procedures, including ID/IQ solicitations
2. Establish centralized, consistent internal control documentation
3. Enhance the structure and staffing of internal audit functions
4. Improve vendor file maintenance, pay documentation, and reimbursement practices
5. Strengthen controls and reporting related to capital and maintenance projects

The SCDE anticipates that Richland One may be eligible for release from Fiscal Caution in the next fiscal year, provided that the District:

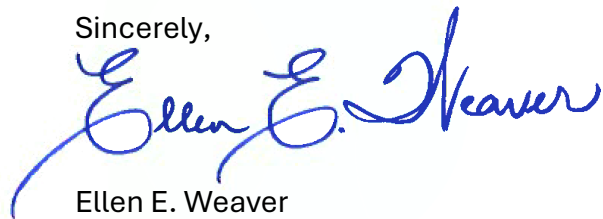
1. Implements each required component of the final corrective action plan with fidelity;
2. Demonstrates sustained compliance with procurement, internal control, and reporting standards; and
3. Provides documented evidence of remediation according to a timeline to be mutually agreed upon with the SCDE.

The SCDE Office of Finance will continue providing technical assistance throughout this process and will monitor progress in accordance with statutory requirements.

While the past cannot be changed, it can be learned from. It is my hope and belief that Richland One is on a promising trajectory to do so. This AUP is a forward-facing tool that, if implemented well, will help restore trust, modernize financial operations, and ensure taxpayer dollars reach the students whom they are meant to benefit.

Thank you again for the partnership, candor, and urgency demonstrated by you both in addressing the District's long-standing challenges. The SCDE looks forward to continuing this spirit of partnership and celebrating the District's progress in the months ahead.

Sincerely,



Ellen E. Weaver
State Superintendent of Education

Cc: Ms. Sherri Mathews-Hazel, Chief Financial Officer
Ms. Rita Allison, State Board of Education Chair