



# **Audit and Finance Committee Meeting Agenda**

**April 1, 2026 at 9:00 AM**

75 Calhoun Street

## **1. Opening Item(s)**

- A. Call to Order
- B. Adoption of the Agenda
- C. Approval of Minutes - March 4, 2026  
Motion to approve the minutes from the March 4, 2026 Audit & Finance Committee meeting  
[Audit & Finance Committee Meeting - Mar 04 2026 - Minutes - Public.docx](#)

## **2. Action Items**

- A. 2017-2022 Capital Program (Phase IV) Sales Tax - Capital Maintenance Budget Reallocation  
Originator: Steve Hamer, Associate of Facilities Management

On November 4, 2014, Charleston County voters approved a referendum to extend the one-cent sales tax for a term of six years (January 1, 2017, to December 31, 2022) to finance education capital improvement projects, to include capital maintenance at the school facilities in the District.

Facilities Management, with input from CCSD staff, continues to reevaluate project priorities within the 2017-2022 Capital Program (Phase IV) Sales Tax. After analyzing the needs identified by school principals and other staff members, Facilities Management requests approval to add the following tasks (schools) to the respective projects.

### **Project 5302**

Athletics @ St. John's HS

Athletics @ West Ashley HS (NEW)

Facilities Management proposed adding these tasks by utilizing funding from project

savings as detailed on the attached reallocation resolution.

Motion to approve the reallocation of funds as shown on the attached resolution [2017-2022 Capital Program \(Phase IV\) Sales Tax - Capital Maintenance Budget Reallocation.pdf](#)

B. Fixed Cost of Ownership (FCO) FY26 – Budget Reallocation

Originator: Daniel Prentice, Chief Financial Officer

On March 24, 2025 by Item 6D, the Board of Trustees approved the FY26 Fixed Cost of Ownership (FCO) program in the amount of \$70,910,626; and by Item 6F, the Board of Trustees approved the specific projects associated with that program.

Utilize identified savings from Project #6803 – IT Project Management to fund two initiatives aligned with the district’s technology plan: (1) implementation of a districtwide collective service desk tool to consolidate service desk applications into a single platform for ticketing and incident tracking, improving response times, reducing fragmented systems, and increasing operational visibility; and (2) a districtwide solution for the controlled sharing of instructional video content that enables staff to create simplified viewing links for YouTube and Vimeo videos with minimized advertisements, annotations, and unrelated or potentially inappropriate content, while supporting distribution through short URLs, QR codes, email, and Google Classroom. These initiatives will enhance operational efficiency, improve the classroom viewing experience, reduce distractions, and ensure responsible use of existing funds with no additional budget impact.

Motion to approve the reallocation of funds as shown on the attached Resolution [FY26 FCO Board Reallocation Resolution April 2026 \(1\).pdf](#)

**3. Information Items**

A. Monthly Capital Projects Report - February 2026

Originator: Joyce Costello, Director Capital Projects Accounting  
[Capital Projects Report - February 2026 \(1\).pdf](#)

B. Monthly Financial Report - February 2026

Originator: Daniel Prentice, Chief Financial Officer

The Charleston County School District (CCSD) Board of Trustees and the Head Start Policy Council are the governing bodies for CCSD's Head Start grant.

In accordance with Sec. 642. (VII) approving financial management, accounting, and reporting policies, and compliance with laws and regulations related to financial statements, including the:

(aa) approval of all major financial expenditures of the agency;

(bb) annual approval of the operating budget of the agency;

(cc) selection (except when a financial auditor is assigned by the State under State law or is assigned under local law) of independent financial auditors who shall report all critical policies and practices to the governing body; and accounting

(dd) monitoring of the agency's actions to correct any audit findings and of other actions necessary to comply with applicable laws (including regulations) governing financial statements The Charleston County School District's Board of Trustees is requested to review the Head Start/Early Head Start Financial Report and credit card expenditures for February 2026.

[2025-2026 Head Start-Early Head Start Monthly Financials - February 2026 BOT.pdf](#)  
[March 2026 Over Budget Report.pdf](#)  
[WSF Report - February 2026.pdf](#)  
[Financial Update February 2026.pdf](#)

- C. Purchases and Contracts Greater than \$250,000  
The list of purchases and contracts greater than \$250,000 as of February 15, 2026, totaling \$9,984,651. These reports can be found at the following webpage:

<https://www.ccsdschools.com/departments/finance/transparency/da>

#### **4. Closing Items**

- A. Upcoming Meetings -

Special Called April 13, 2026  
Regular May 06, 2026

B. Adjournment