

P-Card and Expenditure Transparency Report – Richland One School District

EXECUTIVE SUMMARY

Richland County School District One’s internal P-card audit – obtained only through FOIA – shows that public education funds were misspent and that the District has violated its own P-card policies. There were no indications that funds were recovered or that any accounts were closed. Further action by the appropriate entities is warranted to recover misappropriated funds and to require accountability.

December 2021

TO: Richland County Legislative Delegation

TO: Other interested and authoritative parties:

Richard A. "Dick" Harpootlian, District 20
Darrell Jackson, District 21
J. Thomas McElveen III, District 35
Mia S. McLeod, District 22
John L. Scott Jr., District 19

Gov. Henry McMaster
Superintendent Molly Spearman
Attorney General Alan Wilson
Treasurer Curtis Loftis
Comptroller General Richard Eckstrom
Inspector General Brian Lamkin

Nathan Ballentine, District 71
Beth E. Bernstein, District 78
Wendy C. Brawley, District 70
Kirkman Finlay III, District 75
Kambrell H. Garvin, District 77
Christopher R. "Chris" Hart, District 73
Leon Howard, District 76
Jermaine L. Johnson Sr., District 80
Annie E. McDaniel, District 41
Seth Rose, District 72
J. Todd Rutherford, District 74
Ivory Torrey Thigpen, District 79

Rep. Rita Allison
Sen. Greg Hembree
Rep. Chris Murphy
Sen. Luke Rankin
Rep. Murrell Smith, Jr.

Various media outlets

BACKGROUND

According to the Association of Certified Fraud Examiners, fraudulent use of purchase cards, or P-cards, is one of the most commonly occurring types of employee fraud.¹ In a 2013 survey of 2,200 audit, risk management and compliance professionals reveals that risk related to internal fraud and abuse is an area of highest concern.

Richland County employees have abused P-card program controls and in extreme cases, have committed sophisticated, high-level fraud. The indictment of former Richland County Council member Dalhi Myers for P-card misuse is a recent, local example.

It is our belief based on analysis of FOIA responses provided by the District, there is also a

¹ <https://www.corporatecomplianceinsights.com/combating-p-card-fraud>

culture of fraudulent P-card use in Richland County School District One with little to no interest by District leadership in exercising their supervision and accountability responsibilities.²

FINDINGS

Over the past several months, we have been studying the use of the P-card Program used by Richland County School District One (“Richland One”).

1. On February 3, 2021, a FOIA request was sent asking for Richland One’s P-card information. An Excel report was provided at a charge of \$352.10 to the requestor (See request and invoice at **TAB 1**). After a cursory review, it was clear that Richland One has a problem with P-card governance, following its own policies, and following financial transparency rules.
2. We completed a Blocked Vendor study of the information provided as a result of the original FOIA. The study (**TAB 2**) shows that since 2015, there have been at least \$322,890.82 spent on identified blocked vendor purchases, a violation of District procedures.
 - a. There are incredibly basic controls available to the p-card administrator which allow him/her to actually BLOCK merchant category codes (MCC) at the card level. In other words, if a user has a P-card and "MCC 7933 - Bowling Alleys" are blocked, then the user can't run a transaction on a VISA/Mastercard machine where the vendor is coded 7933. If the user needed an exception to policy the user would have to contact the P-card administrator to remove the block. This data shows that Richland One’s P-cards are wide open for use with any vendor.
 - b. In an ideal set-up for P-cards cards would only be open the MCCs required for the cardholder's official duties. For example, if an employee drove a vehicle and only needed to use a P-card at gas stations, then those are the only MCCs that should be open to them. That's clearly not the case based on the data.
 - c. If the intent of the policy is to actually prohibit vendors by MCC then that's very easy for the P-card administrator to accomplish – it is a switch in the software. The appropriate controls do not appear to be in place, nor are the appropriate internal controls in the WORKS being utilized.
3. The transparency reports posted on the Richland One’s website are inaccurate or incomplete. There are many charges made on P-cards and that are not routinely reported in a complete format online for the public, as legally required.
 - a. For example, the financial transparency records posted on the District website for

² Richland One is the school district in which the State House sits. It should be a stellar example in fiscal management and educational results. It has a very generous per-pupil budget – one of the highest in the state. However, if the Assistance and Intervention Act signed by the governor May 17, 2021, took effect today, 5 of 7 District high schools would have to report to parents they are underperforming. Also, it has already been reported to the public that several years ago the district failed to secure several million dollars in federal funding due to negligence, and more recently that it paid more than \$14,000 in education dollars to a private law firm to unsuccessfully defend a politician’s (the then-current Board chair) charges before the State Ethics Commission. The subject P-Card misuse is yet a further example of District’s mismanagement of public funds.

December 2017 are missing 17 items totaling \$4,294.28, much of which were hotel rooms. See our spreadsheet and original District transparency report at **TAB 3**. This total also does not include any charges to blocked vendors under \$100, of which there are many. In terms of employee fraud, small purchases are more likely to be for personal use and thus should receive even greater scrutiny.

- b. Without a full audit, it is impossible to determine how often this happened, and more importantly why certain charges were deleted before the reports were made public.
- c. As further examples of what was obtained through FOIA but was did not show up on the public expenditure transparency reports, there was a substantial food charge on Dec. 31, 2019 – a day when schools are closed.

Purchase Date	Vendor Name	MCC Description	Card Holder Full Name	Amount	Approver
12/31/2019	CHICK-FIL-A #02569	FAST FOOD RESTAURANTS	Hanley, Miles	\$338.09	Perkins, Raymond

Another was for a food delivery service:

Purchase Date	Vendor Name	MCC Description	Card Holder Full Name	Amount	Approver
12/31/2019	BITESQUAD DELIVERY	EATING PLACES, RESTAURANTS	Mathis, Carla	\$118.18	Hardison, Robert

These raises a legitimate question as to whether such deletions are negligent or intentional, which an audit could determine.

- d. This also corroborate that from even a cursory review of the time period just outside the audit period, there was more abuse.
4. To confirm our suspicions regarding the lack of proper controls at the District, the following FOIA request was made:

“A complete copy of all internal (conducted by anyone employed by the District) P-Card audit reports conducted since January 1, 2012.”

Only one internal audit was provided, meaning that no other internal P-card audit had been performed since January 1, 2012. See FOIA return at **TAB 4**. The Executive Summary of the internal audit and complete audit with responses is attached at **TAB 5 (“Audit”)**.

5. With only an 8% sampling, Kelvin Washington, the internal auditor, found violations and infractions in the amount of \$148,003. If that pattern held in a full audit of a 100% sampling, the violations would total more than \$1 million.
- a. According to Mr. Washington’s report, Richland One provided inadequate responses to a number of his recommendations, requiring a Follow-up Note to explain the inadequacy of the response
 - b. These charges, made from Jan. 1, 2020, through Dec. 31, 2020, include 1,071 “illegally”

purchased attached to 20 merchant codes that should have not gone through if Richland One was adhering to the Blocked Vendors (see **Audit, page 5**).

- c. In his report, the internal auditor was “unable to determine why or how these blocked transactions got through” (see **Audit, page 6**). Additional inquiries were made to Senior Management and Bank of America through the P-Card coordinator, but no conclusive response was conveyed to the Internal Auditor” (see **Audit, page 6**).
- d. Mr. Washington describes the “splitting of the bills” or split transaction circumventing single transaction limit policy. Per District P-card procedures at Section 5.2, the single purchase transaction limit is \$1,500. The purpose is to require that purchases above the limits be subject to additional controls to ensure they are properly reviewed and approved. Purchasing procedures specifically prohibit the splitting of transactions to avoid this limit, and require “bid quotes” if a purchase exceeds \$1,500. He noted four instances within the year of his audit (again, from only an 8% sampling). He says, “cardholders circumvented single purchase limits by splitting transactions into 2 or more segments to stay within their single purchase limit, which violates procedural controls”... (see **Audit, page 18**).
- e. State procedures declare the liaison is required to IMMEDIATELY REPORT when a card holder splits purchases. It does not appear that was ever done.
- f. According to a Follow-up Note to the Richland One’s response about improper food purchase, the District created exceptions without seeking necessary permission from the Office of Comptroller General, and that it had not established written protocols for what constitutes a valid business reason for buying food. (see **Audit, page 9**).
- g. More disturbing was the revelation that even after its receipt of this audit, Richland One ignored its own P-card policies in terms of closing accounts that require closing a P-Card account under certain circumstances. Its policy is as follows (highlighting added):

13. **CARDHOLDER TERMINATION**

The Purchasing Card Administrator is required to close an account if a Cardholder: (a) transfers to a different department, (b) moves to a new job in which a Purchasing Card is not required; (c) terminates employment or (d) for any of the following reasons which will also subject Cardholder to disciplinary action in accordance with RCSD1 policies and procedures relating to disciplinary action and termination for cause:

- The Purchasing Card is used for personal or unauthorized purposes.
- The Purchasing Card is used to purchase alcoholic beverages or any substance, material, or service which violates policy, law or regulation pertaining to RCSD1.
- The Cardholder allows the card to be used by another individual.
- The Cardholder splits a purchase to circumvent the limitations of the Purchasing Card.
- The Cardholder uses another Cardholder’s card to circumvent the purchase limit assigned to either Cardholder or the limitations of the Purchasing Card.
- The Cardholder fails to provide Departmental Liaison with required receipts.
- The Cardholder fails to provide, when requested, information about any specific purchase.
- The Cardholder does not adhere to all of the Purchasing Card policies and procedures.

6. Based upon the internal audit findings, a number of accounts should have been closed.
7. A follow-up FOIA was sent requesting the number of accounts closed during the audit period and the year after and year before. **Not a single account was closed.** See FOIA response from Richland One general counsel at **TAB 6**.
8. It is unknown if anyone was disciplined, but we have found no public reports from the District that any employees were arrested, terminated, or disciplined for any misuse or fraud.
9. In the Executive Summary, Mr. Washington says, “the total represents a small percentage of the total budget, so the financial risk may not be significant. However, the control deficiencies noted in the review potentially increase regulatory risk, and the risk of adverse public relations.” Regulatory oversight is what is needed.

We also note that if large construction or other high-dollar contracts are managed similarly by Richland One, the financial waste impact could be substantial.

It also should be noted that Richland One only began properly reporting its monthly P-Card reports under Proviso 1.25 after a FOIA request and a follow-up that its first attempt to correct it was wrong. See FOIA email string with Richland One’s general counsel at **TAB 7**. Statements are finally being posted with no redactions other than those permitted by law.

The District issued a memorandum to its P-card holders on Nov. 20, 2020, more than 9 months after the initial FOIA request and 3½ months after the audit report. See Memo at **TAB 8**.

In a cursory review of P-card statements even after Richland One sent a memo to its employees about improper P-card usage, it appears food purchases have waned. Yet there are still ongoing, recent instances of splitting transactions and food purchases, including Doordash. See **TAB 9**.

However, Amazon charges have soared. Office Depot charges also seem to have increased. Both sell food for personal consumption. While these expenses might be legitimate, under current reporting procedures the public has no way to see just what is being purchased on Amazon or Office Depot. Prior Richland One transparency reports listed all Amazon purchases as “Book Stores.” The variety of items available on Amazon makes the potential for fraud a concern.

We believe public reporting should also include publishing receipts for P-card purchase, which by their nature are electronic and easily produced (they already should be uploaded to the WORKS payment management system). Richland One already provides forms for P-card holders to use for Amazon and food purchases, so there is little additional burden in providing the public assurance that the Procurement Code is being properly followed. The public should not have to FOIA this information and be subject to paying costs to the District for information it already compiles.

As you may know, there is a bill pending in judiciary committee, H. 3069, that would permit forensic audits of school district finances by the Inspector General. We encourage all recipients of this

letter to support the passage of this bill upon the General Assembly's return in January.

CONCLUSION

Through FOIA and internal audit documents presented here, the failure of the District to properly manage its P-cards is evident. This would never have been brought to light under the state's current reporting requirements without this inquiry from us as stakeholders, parents, and taxpayers. Thus, we would appreciate it if this information will elicit a response and additional review from the appropriate entities.

Coalition for Transparency in Richland One
(A collection of parents, stakeholders, and taxpayers)

Gregory Cornelius, Richland County Black Collective

Dr. Caesar R. Richburg, Senior Pastor of Bethel A.M.E. Church, Columbia, SC

Trudy Wilson, Community Advocate

William H. Latham, Esquire

Contact: William H. Latham, Esquire
bill@hytechlawyer.com
803-748-1109

NOTE: All raw data referenced in this report is available upon request.

INDEX OF ATTACHMENTS

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2. Blocked Vendor study
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9. Examples of possible continuing violations



RICHLAND ONE
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FREEDOM OF INFORMATION ACT REQUEST FORM

According to the South Carolina Freedom of Information Act (FOIA), Richland County School District One has ten (10) working days to determine if the information being requested is publicly available under the law. In addition, the district may charge a searching and copying fee for extensive requests.

Please fill in the required fields below:

Name: _____

Organization (if applicable): _____

Address: _____

E-mail: _____

Daytime Phone Number(s): ___ 803 _____

Please state what public records you are requesting and include the following: addresses, specific dates and times for a time range, and/or name(s), etc.

Public Records Requested (Description of Documents or Information Requested):

This is to request a Bank of America Works ("Works") purchase card system report showing all individual (not aggregate) purchase transactions for all purchase cards which occurred from July 1, 2015 through the most recent billing cycle as of the date of this request. The report should include the following data elements: cardholder name, approver name, vendor name, merchant category code (MCC), transaction date, and transaction amount. Please include a second report listing all cardholders, approvers, single transaction limits, single day limits, and billing cycle limits, from July 1, 2015 through the date of this request.

The Works purchase card system stores records and receipts online for seven (7) years. The requested reports are easily configured by an experienced user from standard data elements in the Works purchase card system reporting tools. Additionally, the Works purchase card system enables users to export reports in Microsoft Excel format. I request that these reports be sent to me at _____ Microsoft Excel format.

Signature

02/03/21

Date

Please print this form and mail or email it to:

Susan G. Williams, General Counsel
Richland County School District One
1616 Richland Street

TAB 1

P-Card FOIA request and invoice

Columbia, SC 29201
susan.williams@richlandone.org

From: [REDACTED]
Subject: Fwd: Emailing - FOIA Request Form pcard info.pdf
Date: February 24, 2021 at 8:03:53 AM EST
To: Susan G Williams <susan.williams@richlandone.org>

Ms. Williams,

I am following up on to confirm the format that my FOIA request will be sent to me as a searchable microsoft EXCEL spread sheet. As I indicated on the original FOIA request. I don't want to pay over \$350 dollars for something that was not requested. The electronic version of the data is requested.

Thank you,

[REDACTED]

Begin forwarded message:

From: [REDACTED]
Date: February 17, 2021 at 6:43:11 PM EST
To: "Williams, Susan G" <susan.williams@richlandone.org>
Cc: [REDACTED]
Subject: Re: Emailing - FOIA Request Form pcard info.pdf

Ms. Williams,

Thank you for your prompt response to my FOIA request. Please confirm that the data will be produced in a searchable Microsoft Excel format as requested.

Thank you,

[REDACTED]

On Feb 15, 2021, at 4:57 PM, Williams, Susan G
<susan.williams@richlandone.org> wrote:

[REDACTED]

Please be advised that it took the district's Procurement Department two days which was fourteen (14) hours to retrieve the information that you requested. The cost is \$25.50 per hour with the total cost being \$352.10. Upon receipt of the funds, the district will mail you the information.

Sincerely,

Susan G. Williams

General Counsel

1616 Richland Street, Room 203

Columbia, SC 29201

Phone: (803)231-7404

Email: susan.williams@richlandone.org

<image001.png>

CONFIDENTIALITY NOTICE

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<FOIA Request Form pcard info.pdf>

Source:	All Purchase Card Transaction data from July 2015 - January 2021 obtained from Susan Williams, RC1SD General Counsel, via FOIA request.
	Richland One Purchasing Card Program Policies and Procedures dated 11/20/2020 obtained from RC1SD Procurement Services website.
	https://www.richlandone.org/Page/653
Purpose:	Determine whether RC1SD purchase cards were used for purchase transactions with blocked vendors in violation of RC1SD policy.
Procedure:	1. Consolidate RC1SD purchase card transaction data from July 2015 - January 2021 into a table for testing.
	2. Create table of Richland One Purchasing Card Program Blocked Vendors by Merchant Category Code (MCC) for use in testing.
	3. Document RC1SD Superintendent's Cabinet members for use in testing.
	4. Test to determine whether RC1SD purchase cards were used for purchase transactions with blocked vendors in violation of RC1SD policy.
Results:	1. Created a consolidated table of RC1SD purchase card transaction data from July 2015 - January 2021 for testing. See worksheet 2015 - 202101.
	2. Created a table of Richland One Purchasing Card Program Blocked Vendors by Merchant Category Code (MCC) for use in testing. See worksheet Blocked Vendors.
	3. Documented RC1SD Superintendent's Cabinet members for use in testing. See worksheet Superintendent's Cabinet.
	4. Tested to determine whether RC1SD purchase cards were used for purchase transactions with blocked vendors in violation of RC1SD policy. See worksheet Testing.
Conclusion:	During the period from July 2015 - January 2021 RC1SD purchase cards were used to make 1,501 purchase transactions totaling \$322,890.82 with blocked vendors in violation of RC1SD policy.
	22 of the blocked vendor purchase transactions occurred after updated policies and procedures were implemented on 11/20/2020. These transactions totaled \$7,174.01 .
	The most common blocked vendor transaction categories were made at Eating Places, Restaurants (\$13,392.34), Fast Food Restaurants (\$91,468.65), Advertising Services (\$39,070.33), and Caterers (\$24,459.89).
	775 of the blocked vendor transactions were approved by the Superintendent or members of the Superintendent's Cabinet. These transactions totaled \$183,998.29.
	Superintendent, Craig Witherspoon, approved 242 blocked vendor transactions totaling \$72,962.32.

TAB 2
Blocked Vendor study

Blocked Vendor Transactions by Calendar Year		
Year	Transaction Count	Transaction Amount
2015	58	\$ 7,708.34
2016	114	\$ 23,142.85
2017	149	\$ 26,099.98
2018	338	\$ 79,475.01
2019	528	\$ 113,309.35
2020	311	\$ 72,040.29
2021	3	\$ 1,115.00
Total	1501	\$ 322,890.82

Blocked Vendor Transactions By MCC	
Merchant Category Code	Transaction Amount
EATING PLACES, RESTAURANTS	\$ 121,392.34
FAST FOOD RESTAURANTS	\$ 91,468.65
ADVERTISING SERVICES	\$ 39,070.33
CATERERS	\$ 24,459.89
BANDS, ORCHESTRAS, ENTERTAINERS	\$ 14,147.25
FLORISTS	\$ 7,347.16
PHOTOGRAPHIC STUDIOS	\$ 6,650.41
TRAVEL AGENCIES	\$ 4,969.12
ELEMENTARY AND SECONDARY SCHOOLS	\$ 4,838.97
TAXICABS/LIMOUSINES	\$ 3,070.16
DRY CLEANERS	\$ 1,434.14
BAKERIES	\$ 1,261.57
MOTION PICTURE THEATERS	\$ 1,006.08
BOWLING ALLEYS	\$ 849.80
CAR WASHES	\$ 402.00
HOSPITALS	\$ 360.00
POLITICAL ORGANIZATIONS	\$ 90.00
ANTIQUE SHOPS	\$ 72.95
Total	\$ 322,890.82

Blocked Vendor Transactions Approved By Superintendent and Cabinet			
Employee Name	Employee Position	Transaction Count	Transaction Amount
Craig Witherspoon	Superintendent	242	\$ 72,963.32
MiUndrae Prince	Executive Director of Schools	189	\$ 38,984.96
Sandy Brossard	Chief of Teaching and Learning	80	\$ 23,871.36
Henry Cobb	Executive Director of Schools	90	\$ 21,190.98
Eunice Williams	Executive Director of Schools	78	\$ 13,032.28
Derrick Glover	Executive Director of Schools	64	\$ 9,255.41
Jeffery Long	Chief Human Resources Officer	16	\$ 4,095.32
Edward Carlon	Chief Operations Officer	18	\$ 3,094.58
Jennifer Coleman	Executive Director of Accounting	5	\$ 694.90
Sherri Matthews-Haz	Chief Financial Officer	9	\$ 660.09
Sherry Veasy	Chief of Staff	6	\$ 370.43
Total		775	\$ 183,998.29

TAB 2

Blocked Vendor study

TRANSPARENCY REPORT DECEMBER 2017

Purchase Date	Vendor Name	MCC Description	Total Card Spend
11/28/2017	OTC BRANDS, INC.	CATALOG MERCHANTS	\$101.74
12/7/2017	UNITED REFRIG INC 486	COMMERCIAL EQUIPMENT, NOT ELSEWHERE CLAS	\$104.82
11/30/2017	GIH GLOBALINDUSTRIALEQ	INDUSTRIAL SUPPLIES NOT ESLEWHERE CLASSI	\$105.65
12/1/2017	D & L PARTS CO INC #20	PLUMBING & HEATING EQUIPMENT AND SUPPLIE	\$106.42
11/28/2017	BEST BUY 00002642	ELECTRONIC SALES	\$106.99
12/19/2017	GATEWAY SUPPLY COMPANY	PLUMBING & HEATING EQUIPMENT AND SUPPLIE	\$107.65
12/9/2017	WAL-MART #1286	GROCERY STORES, SUPERMARKETS	\$108.00
11/30/2017	TREND ENTERPRISES INC	STATIONARY, OFFICE AND SCHOOL SUPPLY STO	\$109.07
12/21/2017	BP#8224354SOUTHEAST BP	SERVICE STATIONS	\$109.26
12/4/2017	ROSE TALBERT PAINT COMPA	GLASS, PAINT, WALLPAPER STORES	\$109.33
12/18/2017	TARGET 00019232	DISCOUNT STORES	\$110.15
12/18/2017	SCDOR DORWAY	GOVERNMENT SERVICES NOT ELSEWHERE CLASSI	\$110.31
12/18/2017	SCDOR DORWAY	GOVERNMENT SERVICES NOT ELSEWHERE CLASSI	\$110.86
12/5/2017	OFFICE DEPOT #1214	COMBINATION CATALOG AND RETAIL MERCHANT	\$111.20
11/28/2017	PILOT 00007120	SERVICE STATIONS	\$115.37
11/27/2017	OFFICE DEPOT #2349	STATIONARY, OFFICE AND SCHOOL SUPPLY STO	\$116.61
11/27/2017	JOHNSTONE SUPPLY COLUMB	PLUMBING & HEATING EQUIPMENT AND SUPPLIE	\$116.67
12/8/2017	AMAZON MKTPLACE PMTS	BOOK STORES	\$118.36
11/29/2017	PALMETTO BLINDS	WINDOW COVERING, UPHOLSTERY AND DRAPERY	\$118.48
12/3/2017	AMAZON.COM AMZN.COM/BILL	BOOK STORES	\$118.79
12/13/2017	AMAZON.COM AMZN.COM/BILL	BOOK STORES	\$119.04
12/11/2017	AMAZON MKTPLACE PMTS	BOOK STORES	\$119.17
11/29/2017	BP#9795139COLUMBIA SC	SERVICE STATIONS	\$120.00
12/18/2017	SCDOR DORWAY	GOVERNMENT SERVICES NOT ELSEWHERE CLASSI	\$121.33
11/27/2017	HOBBY LOBBY #562	HOBBY,TOY, AND GAME SHOPS	\$121.38
12/1/2017	D & L PARTS CO INC #20	PLUMBING & HEATING EQUIPMENT AND SUPPLIE	\$122.69
12/19/2017	GATEWAY SUPPLY COMPANY	PLUMBING & HEATING EQUIPMENT AND SUPPLIE	\$123.46
12/19/2017	OFFICE DEPOT #2349	STATIONARY, OFFICE AND SCHOOL SUPPLY STO	\$123.51
11/29/2017	SAMSCLUB.COM	WHOLESALE CLUBS	\$124.74
12/14/2017	JOHNSTONE SUPPLY 394	HEATING, PLUMBING, AIR CONDITIONING CONT	\$124.84
12/11/2017	METROINSTITUTE CPPA	VOCATIONAL AND TRADE SCHOOLS	\$125.00
12/21/2017	WINTHROP UNIVERSITY	COLLEGES, UNIVERSITIES, PROFESSIONAL SCH	\$125.00
12/8/2017	BESTBUYCOM805518110793	ELECTRONIC SALES	\$126.19
12/1/2017	PAYPAL SOUTHCAROLI	CHARITABLE AND SOCIAL SERVICE ORGANIZATI	\$130.00
12/1/2017	PAYPAL SOUTHCAROLI	CHARITABLE AND SOCIAL SERVICE ORGANIZATI	\$130.00
12/12/2017	GATEWAY SUPPLY COMPANY	PLUMBING & HEATING EQUIPMENT AND SUPPLIE	\$130.35

11/29/2017	BANK SUPPLIES, INC.	COMMERCIAL EQUIPMENT, NOT ELSEWHERE CLAS	\$130.44
12/8/2017	ATLANTA LIGHT BULBS, INC	ELECTRICAL PARTS AND EQUIPMENT	\$130.79
12/3/2017	PAPA JOHN'S #00369	FAST FOOD RESTAURANTS	\$131.22
12/4/2017	TENNANT CO	COMMERCIAL EQUIPMENT, NOT ELSEWHERE CLAS	\$131.22
12/11/2017	TOTAL MAINTENANCE SOLUTIO	PLUMBING & HEATING EQUIPMENT AND SUPPLIE	\$133.90
12/1/2017	1140 PERRY MANN	ELECTRICAL PARTS AND EQUIPMENT	\$134.78
11/29/2017	OFFICE DEPOT #2349	STATIONARY, OFFICE AND SCHOOL SUPPLY STO	\$135.42
12/11/2017	HOBBY LOBBY #342	HOBBY, TOY, AND GAME SHOPS	\$140.32
12/15/2017	AMAZON.COM AMZN.COM/BILL	BOOK STORES	\$141.14
12/12/2017	HOSEPOWER USA	INDUSTRIAL SUPPLIES NOT ESLEWHERE CLASSI	\$142.49
12/5/2017	OFFICE DEPOT #332	STATIONARY, OFFICE AND SCHOOL SUPPLY STO	\$143.60
12/13/2017	GATEWAY SUPPLY COMPANY	PLUMBING & HEATING EQUIPMENT AND SUPPLIE	\$143.61
12/15/2017	GATEWAY SUPPLY COMPANY	PLUMBING & HEATING EQUIPMENT AND SUPPLIE	\$144.42
12/6/2017	CK SUPPLY 238	CONSTRUCTION MATERIALS	\$145.80
12/5/2017	Amazon.com	BOOK STORES	\$147.86
12/10/2017	SAMS CLUB #4872	WHOLESALE CLUBS	\$148.46
12/18/2017	CLASSIC FORD OF COLUMBIA	AUTOMOTIVE PARTS, ACCESSORIES STORES	\$149.00
12/5/2017	GIH GLOBALINDUSTRIALEQ	INDUSTRIAL SUPPLIES NOT ESLEWHERE CLASSI	\$149.39
12/12/2017	UNITED REFRIG INC 486	COMMERCIAL EQUIPMENT, NOT ELSEWHERE CLAS	\$150.56
11/27/2017	HOMEGOODS #0555	FAMILY CLOTHING STORES	\$151.12
12/14/2017	RICHLAND INDUSTRIAL	HARDWARE STORES	\$151.56
12/11/2017	HAYES PIPE SUPPLY - NASHV	PLUMBING & HEATING EQUIPMENT AND SUPPLIE	\$151.74
12/19/2017	GATEWAY SUPPLY COMPANY	PLUMBING & HEATING EQUIPMENT AND SUPPLIE	\$152.27
12/14/2017	GATEWAY SUPPLY COMPANY	PLUMBING & HEATING EQUIPMENT AND SUPPLIE	\$157.61
12/14/2017	FOOD LION #1391	GROCERY STORES, SUPERMARKETS	\$157.93
12/7/2017	Bridgeway Solutions, Inc.	COMPUTER SOFTWARE STORES	\$159.08
12/6/2017	BP#9795139COLUMBIA SC	SERVICE STATIONS	\$159.09
11/29/2017	SEVEN OAKS PLANT SHOP	NURSERIES, LAWN AND GARDEN SUPPLY STORES	\$159.75
12/1/2017	SHELL OIL 12415976005	SERVICE STATIONS	\$160.00
12/8/2017	SPORTS TURF MANAGERS ASSO	CIVIC, SOCIAL AND FRATERNAL ASSOCIATIONS	\$160.00
12/13/2017	Amazon.com	BOOK STORES	\$160.50
12/2/2017	AMAZON.COM WWW.AMAZON.COM	BOOK STORES	\$161.99
11/30/2017	JOHNSTONE SUPPLY COLUMB	PLUMBING & HEATING EQUIPMENT AND SUPPLIE	\$163.51
11/29/2017	TENNANT CO	COMMERCIAL EQUIPMENT, NOT ELSEWHERE CLAS	\$163.62
12/12/2017	SHELL OIL 12415976005	SERVICE STATIONS	\$165.00
11/30/2017	AMAZON.COM AMZN.COM/BILL	BOOK STORES	\$165.60
12/5/2017	PILOT 00007120	SERVICE STATIONS	\$167.60
11/29/2017	TREND ENTERPRISES INC	STATIONARY, OFFICE AND SCHOOL SUPPLY STO	\$168.57

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12/12/2017	GATEWAY SUPPLY COMPANY	PLUMBING & HEATING EQUIPMENT AND SUPPLIE	\$168.95
12/14/2017	RICHLAND INDUSTRIAL	HARDWARE STORES	\$169.21
12/5/2017	Amazon.com	BOOK STORES	\$169.90
11/28/2017	HOBBY LOBBY #323	HOBBY,TOY, AND GAME SHOPS	\$172.69
12/1/2017	GATEWAY SUPPLY COMPANY	PLUMBING & HEATING EQUIPMENT AND SUPPLIE	\$172.80
12/14/2017	LORICK OFFICE PRODUCTS	STATIONERY,OFFICE SUPPLIES,PRINTING AND	\$173.85
12/5/2017	MOTION PICTURE LICENSI	MISCELLANEOUS PERSONAL SERVICES	\$175.00
12/10/2017	SHELL OIL 12415976005	SERVICE STATIONS	\$175.00
12/8/2017	GATEWAY SUPPLY COMPANY	PLUMBING & HEATING EQUIPMENT AND SUPPLIE	\$175.85
12/12/2017	EXXONMOBIL 48079131	SERVICE STATIONS	\$177.30
11/30/2017	COOK AND BOARDMAN	HARDWARE STORES	\$180.36
11/29/2017	SOUTHERN LOCK	BUSINESS SERVICES NOT ELSEWHERE CLASSIFI	\$180.64
12/14/2017	SOUTHERN LOCK	BUSINESS SERVICES NOT ELSEWHERE CLASSIFI	\$180.64
12/14/2017	RICHLAND INDUSTRIAL	HARDWARE STORES	\$181.11
12/7/2017	LESENE INDUSTRIES INC	BUSINESS SERVICES NOT ELSEWHERE CLASSIFI	\$181.44
12/4/2017	AMAZON MKTPLACE PMTS	BOOK STORES	\$182.01
12/11/2017	AMAZON MKTPLACE PMTS	BOOK STORES	\$183.67
12/6/2017	PALMETTO BLINDS	WINDOW COVERING, UPHOLSTERY AND DRAPERY	\$185.00
12/19/2017	BP#9795139COLUMBIA SC	SERVICE STATIONS	\$185.00
12/5/2017	SHERWIN WILLIAMS 702152	GLASS, PAINT, WALLPAPER STORES	\$187.64
12/12/2017	BEST BUY 00015156	ELECTRONIC SALES	\$187.88
12/19/2017	SHELL OIL 57542561204	SERVICE STATIONS	\$192.60
12/13/2017	BP#9795139COLUMBIA SC	SERVICE STATIONS	\$193.44
11/30/2017	TARGET.COM	DISCOUNT STORES	\$194.38
12/15/2017	GATEWAY SUPPLY COMPANY	PLUMBING & HEATING EQUIPMENT AND SUPPLIE	\$195.90
11/30/2017	OFFICE DEPOT #2349	STATIONARY, OFFICE AND SCHOOL SUPPLY STO	\$197.61
12/12/2017	VIRCO INC.	ELECTRICAL PARTS AND EQUIPMENT	\$198.29
12/14/2017	D & L PARTS CO INC #20	PLUMBING & HEATING EQUIPMENT AND SUPPLIE	\$202.62
12/8/2017	IBI - SUPPLYWORKS #2251	PLUMBING & HEATING EQUIPMENT AND SUPPLIE	\$205.75
12/11/2017	WM SUPERCENTER #2214	GROCERY STORES, SUPERMARKETS	\$207.15
12/1/2017	AMAZON MKTPLACE PMTS	BOOK STORES	\$207.33
12/13/2017	LOWES #01064	HOME SUPPLY WAREHOUSE STORES	\$210.47
12/1/2017	PIEDMONT PLASTICS CL	INDUSTRIAL SUPPLIES NOT ESLEWHERE CLASSI	\$213.65
11/27/2017	TPM	COMPUTERS,COMPUTER PERIPHERAL EQUIPMENT,	\$216.00
12/1/2017	SITEONE LANDSCAPE S	INDUSTRIAL SUPPLIES NOT ESLEWHERE CLASSI	\$216.00
11/29/2017	STAPLES 00103911	STATIONARY, OFFICE AND SCHOOL SUPPLY STO	\$221.99
12/12/2017	DOLLAR TREE	VARIETY STORES	\$222.48
11/30/2017	BMI SUPPLY	DURABLE GOODS,NOT ELSEWHERE CLASSIFIED	\$223.75

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12/13/2017	JOHNSTONE SUPPLY COLUMB	PLUMBING & HEATING EQUIPMENT AND SUPPLIE	\$225.12
11/30/2017	JOANN STORES #1126	SEWING, NEEDLEWORK, FABRIC AND PIECE GOO	\$225.26
11/28/2017	OFFICE DEPOT #1214	COMBINATION CATALOG AND RETAIL MERCHANT	\$230.87
12/14/2017	1140 PERRY MANN	ELECTRICAL PARTS AND EQUIPMENT	\$232.79
12/14/2017	SPARROW & KENNEDY TRACTOR	MISCELLANEOUS AUTOMOTIVE DEALERS	\$234.46
12/6/2017	PARTY REFLECTIONS COL	EQUIP RENTALS & LEASING SERVICES, TOOL R	\$237.60
11/29/2017	LORICK OFFICE PRODUCTS	STATIONERY,OFFICE SUPPLIES,PRINTING AND	\$243.00
12/5/2017	GATEWAY SUPPLY COMPANY	PLUMBING & HEATING EQUIPMENT AND SUPPLIE	\$243.05
12/14/2017	SAMSClub #4872	WHOLESALE CLUBS	\$245.71
12/8/2017	PAYPAL SOUTH CAROLI	CHARITABLE AND SOCIAL SERVICE ORGANIZATI	\$250.00
12/5/2017	LOWES #01064	HOME SUPPLY WAREHOUSE STORES	\$253.45
12/19/2017	PALMETTO BLINDS	WINDOW COVERING, UPHOLSTERY AND DRAPERY	\$257.60
11/29/2017	LOWES #01064	HOME SUPPLY WAREHOUSE STORES	\$262.42
11/29/2017	SCHOOL OUTFITTERS	MISCELLANEOUS AND RETAIL STORES	\$267.08
12/12/2017	HALLS RESTAURANT & CATER	EATING PLACES, RESTAURANTS	\$272.32
12/13/2017	GATEWAY SUPPLY COMPANY	PLUMBING & HEATING EQUIPMENT AND SUPPLIE	\$277.24
11/27/2017	KILLOY OFFICE EQUIPMENT I	COMPUTERS,COMPUTER PERIPHERAL EQUIPMENT,	\$286.19
12/1/2017	MAYER710 COLUMBIASC	ELECTRICAL PARTS AND EQUIPMENT	\$288.46
12/14/2017	RICHLAND INDUSTRIAL	HARDWARE STORES	\$288.90
11/30/2017	SITEONE LANDSCAPE S	INDUSTRIAL SUPPLIES NOT ESLEWHERE CLASSI	\$297.00
11/30/2017	SITEONE LANDSCAPE S	INDUSTRIAL SUPPLIES NOT ESLEWHERE CLASSI	\$297.00
11/27/2017	SITEONE LANDSCAPE S	INDUSTRIAL SUPPLIES NOT ESLEWHERE CLASSI	\$297.71
11/27/2017	SITEONE LANDSCAPE S	INDUSTRIAL SUPPLIES NOT ESLEWHERE CLASSI	\$297.73
12/4/2017	JOANN STORES #2172	SEWING, NEEDLEWORK, FABRIC AND PIECE GOO	\$298.46
11/29/2017	JOHNSTONE SUPPLY COLUMB	PLUMBING & HEATING EQUIPMENT AND SUPPLIE	\$299.73
12/5/2017	JOHNSTONE SUPPLY COLUMB	PLUMBING & HEATING EQUIPMENT AND SUPPLIE	\$300.28
12/14/2017	LORICK OFFICE PRODUCTS	STATIONERY,OFFICE SUPPLIES,PRINTING AND	\$302.18
11/28/2017	AMAZON MKTPLACE PMTS	BOOK STORES	\$302.33
12/6/2017	FORTILINE-COLUMBIA	PLUMBING & HEATING EQUIPMENT AND SUPPLIE	\$302.40
11/29/2017	OFFICE DEPOT #1214	COMBINATION CATALOG AND RETAIL MERCHANT	\$303.37
12/13/2017	DECKER EQUIPMENT	DURABLE GOODS,NOT ELSEWHERE CLASSIFIED	\$304.64
12/5/2017	OFFICE DEPOT #1214	COMBINATION CATALOG AND RETAIL MERCHANT	\$308.19
12/20/2017	GRAYBAR ELECTRIC	ELECTRICAL PARTS AND EQUIPMENT	\$309.49
12/13/2017	CE COLUMBIA	PLUMBING & HEATING EQUIPMENT AND SUPPLIE	\$314.68
12/8/2017	UNITED REFRIG INC 486	COMMERCIAL EQUIPMENT, NOT ELSEWHERE CLAS	\$318.20
12/11/2017	STUDIO CELLAR	GIFT, CARD, NOVELTY, AND SOUVENIR SHOPS	\$324.00
12/14/2017	RICHLAND INDUSTRIAL	HARDWARE STORES	\$324.12
11/29/2017	OFFICE DEPOT #1214	COMBINATION CATALOG AND RETAIL MERCHANT	\$327.45

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11/30/2017	JOHNSTONE SUPPLY COLUMB	PLUMBING & HEATING EQUIPMENT AND SUPPLIE	\$330.85
12/12/2017	JOHNSTONE SUPPLY COLUMB	PLUMBING & HEATING EQUIPMENT AND SUPPLIE	\$348.69
12/1/2017	LESESNE INDUSTRIES INC	BUSINESS SERVICES NOT ELSEWHERE CLASSIFI	\$349.75
12/14/2017	RICHLAND INDUSTRIAL	HARDWARE STORES	\$361.43
12/12/2017	PALMETTO METAL PROD IN	HARDWARE EQUIPMENT AND SUPPLIES	\$363.96
11/30/2017	OFFICE DEPOT #1214	COMBINATION CATALOG AND RETAIL MERCHANT	\$367.15
11/30/2017	1140 PERRY MANN	ELECTRICAL PARTS AND EQUIPMENT	\$372.11
11/28/2017	OFFICE DEPOT #2349	STATIONARY, OFFICE AND SCHOOL SUPPLY STO	\$386.60
12/11/2017	SPARROW & KENNEDY TRACTOR	MISCELLANEOUS AUTOMOTIVE DEALERS	\$388.69
12/15/2017	NATIONAL RECREATION &	CHARITABLE AND SOCIAL SERVICE ORGANIZATI	\$390.00
12/19/2017	NATIONAL RECREATION &	CHARITABLE AND SOCIAL SERVICE ORGANIZATI	\$390.00
11/29/2017	GATEWAY SUPPLY COMPANY	PLUMBING & HEATING EQUIPMENT AND SUPPLIE	\$390.92
11/29/2017	D & L PARTS CO INC #20	PLUMBING & HEATING EQUIPMENT AND SUPPLIE	\$399.72
12/9/2017	COLLEGEBOARD PRODUCTS	SCHOOLS AND EDUCATIONAL SERVICES NOT ELS	\$400.00
12/11/2017	SAMS CLUB #8283	WHOLESALE CLUBS	\$400.56
11/28/2017	SITEONE LANDSCAPE S	INDUSTRIAL SUPPLIES NOT ESLEWHERE CLASSI	\$410.75
12/6/2017	MIDCO 800-536-0238	ALL OTHER DIRECT MARKETERS	\$425.31
12/18/2017	SCDOR DORWAY	GOVERNMENT SERVICES NOT ELSEWHERE CLASSI	\$436.66
11/29/2017	AMAZON MKTPLACE PMTS	BOOK STORES	\$439.97
12/15/2017	D & L PARTS CO INC #20	PLUMBING & HEATING EQUIPMENT AND SUPPLIE	\$450.86
11/29/2017	LORICK OFFICE PRODUCTS	STATIONERY,OFFICE SUPPLIES,PRINTING AND	\$459.00
12/7/2017	SETON IDENTIFICATION PRD	DURABLE GOODS,NOT ELSEWHERE CLASSIFIED	\$460.95
11/28/2017	AMAZON MKTPLACE PMTS	BOOK STORES	\$478.32
11/27/2017	SITEONE LANDSCAPE S	INDUSTRIAL SUPPLIES NOT ESLEWHERE CLASSI	\$512.78
12/5/2017	PAYPAL MYCARDS	VARIETY STORES	\$514.00
11/27/2017	1140 PERRY MANN	ELECTRICAL PARTS AND EQUIPMENT	\$517.17
11/30/2017	BELNICK RETAIL, LLC	COMMERCIAL FURNITURE	\$549.27
11/29/2017	SERVERSUPPL	ELECTRONIC SALES	\$553.54
12/1/2017	AMC GLASSCOCK	CONSTRUCTION MATERIALS	\$553.80
11/30/2017	PAPER HANDLING SOLUTIO	MISCELLANEOUS PUBLISHING & PRINTING	\$557.23
12/7/2017	IN PRODUCTIONS UNLIMITED	THEATRICAL PRODUCERS (EXCEPT MOTION PICT	\$566.93
11/30/2017	LORICK OFFICE PRODUCTS	STATIONERY,OFFICE SUPPLIES,PRINTING AND	\$604.26
12/18/2017	SCDOR DORWAY	GOVERNMENT SERVICES NOT ELSEWHERE CLASSI	\$604.36
12/18/2017	OFFICE DEPOT #2349	STATIONARY, OFFICE AND SCHOOL SUPPLY STO	\$609.70
12/7/2017	SSI SCHOOL SPECIALTY	ALL OTHER DIRECT MARKETERS	\$611.85
11/30/2017	OFFICE DEPOT #1214	COMBINATION CATALOG AND RETAIL MERCHANT	\$640.66
11/29/2017	OFFICE DEPOT #2349	STATIONARY, OFFICE AND SCHOOL SUPPLY STO	\$644.64
12/4/2017	CUSTOM EMBROIDERY & SCREE	MISCELLANEOUS AND RETAIL STORES	\$648.00

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12/11/2017	1140 PERRY MANN	ELECTRICAL PARTS AND EQUIPMENT	\$656.91
12/14/2017	HERITAGE FOOD SERVICE GRO	COMMERCIAL EQUIPMENT, NOT ELSEWHERE CLAS	\$674.68
12/13/2017	JOHNSTONE SUPPLY COLUMB	PLUMBING & HEATING EQUIPMENT AND SUPPLIE	\$680.21
12/8/2017	IBI - SUPPLYWORKS #2251	PLUMBING & HEATING EQUIPMENT AND SUPPLIE	\$698.66
11/30/2017	CK SUPPLY 238	CONSTRUCTION MATERIALS	\$725.76
12/7/2017	NATIONAL SCHOOL BOARD ASS	MEMBERSHIP ORGANIZATIONS NOT ELSEWHERE C	\$740.00
12/7/2017	NATIONAL SCHOOL BOARD ASS	MEMBERSHIP ORGANIZATIONS NOT ELSEWHERE C	\$740.00
12/4/2017	EWING IRRIGATION PRD 183	INDUSTRIAL SUPPLIES NOT ESLEWHERE CLASSI	\$746.50
11/28/2017	IN PRODUCTIONS UNLIMITED	THEATRICAL PRODUCERS (EXCEPT MOTION PICT	\$765.73
11/30/2017	JOHNSTONE SUPPLY COLUMB	PLUMBING & HEATING EQUIPMENT AND SUPPLIE	\$766.79
11/29/2017	PALMETTO BLINDS	WINDOW COVERING, UPHOLSTERY AND DRAPERY	\$793.00
12/4/2017	COOK AND BOARDMAN	HARDWARE STORES	\$821.87
12/12/2017	COOK AND BOARDMAN	HARDWARE STORES	\$821.87
12/6/2017	SPARTAN TOOL 2	COMMERCIAL EQUIPMENT, NOT ELSEWHERE CLAS	\$848.55
12/19/2017	CK SUPPLY 238	CONSTRUCTION MATERIALS	\$866.76
11/30/2017	JOHNSTONE SUPPLY COLUMB	PLUMBING & HEATING EQUIPMENT AND SUPPLIE	\$871.03
12/15/2017	BAUDVILLE INC.	NON-DURABLE GOODS NOT ELSEWHERE CLASSIFI	\$871.91
11/29/2017	LORICK OFFICE PRODUCTS	STATIONERY,OFFICE SUPPLIES,PRINTING AND	\$873.50
12/14/2017	UNITED REFRIG INC 486	COMMERCIAL EQUIPMENT, NOT ELSEWHERE CLAS	\$892.68
12/8/2017	SCHOOL NURSE SUPPLY INC	LAB/MEDICAL/DENTAL/OPHTHALMIC HOSPITAL E	\$897.00
12/1/2017	NATIONAL SCHOOL BOARD ASS	MEMBERSHIP ORGANIZATIONS NOT ELSEWHERE C	\$920.00
12/12/2017	PARTY REFLECTIONS COL	EQUIP RENTALS & LEASING SERVICES, TOOL R	\$948.24
12/13/2017	HEADSETSCOM	TELECOMMUNICATION EQUIPMENT INCLUDING TE	\$957.90
11/27/2017	1140 PERRY MANN	ELECTRICAL PARTS AND EQUIPMENT	\$988.20
11/27/2017	LESESNE INDUSTRIES INC	BUSINESS SERVICES NOT ELSEWHERE CLASSIFI	\$1,022.30
12/6/2017	POSITIVE PROMOTIONS INC	MISCELLANEOUS AND RETAIL STORES	\$1,032.67
11/29/2017	BEST BUY 00002642	ELECTRONIC SALES	\$1,045.88
12/11/2017	THE HOME DEPOT #1112	HOME SUPPLY WAREHOUSE STORES	\$1,075.68
12/18/2017	SCDOR DORWAY	GOVERNMENT SERVICES NOT ELSEWHERE CLASSI	\$1,094.02
12/13/2017	NAPA STORE 1015006	AUTOMOTIVE PARTS, ACCESSORIES STORES	\$1,105.77
12/14/2017	D & L PARTS CO INC #20	PLUMBING & HEATING EQUIPMENT AND SUPPLIE	\$1,107.30
12/11/2017	EB ALL-STATE CHORUS	BUSINESS SERVICES NOT ELSEWHERE CLASSIFI	\$1,117.50
12/14/2017	G & H MAIL SVC INC	COMMERCIAL PHOTOGRAPHY, ART, AND GRAPHIC	\$1,131.33
12/19/2017	INDUSTRIAL ALIGNMENT	AUTOMOTIVE REPAIR SHOPS (NON-DEALER)	\$1,143.63
12/5/2017	CK SUPPLY 238	CONSTRUCTION MATERIALS	\$1,195.08
11/28/2017	BEST BUY 00002642	ELECTRONIC SALES	\$1,211.66
11/29/2017	MIDCO 800-536-0238	ALL OTHER DIRECT MARKETERS	\$1,248.22
12/20/2017	ASBO INTERNATIONAL	MEMBERSHIP ORGANIZATIONS NOT ELSEWHERE C	\$1,285.00

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11/30/2017	BELNICK RETAIL, LLC	COMMERCIAL FURNITURE	\$1,291.98
11/30/2017	SSI SCHOOL SPECIALTY	ALL OTHER DIRECT MARKETERS	\$1,323.27
12/8/2017	CREGGER COMPANY 1	PLUMBING & HEATING EQUIPMENT AND SUPPLIE	\$1,346.17
11/29/2017	OFFICE DEPOT #1214	COMBINATION CATALOG AND RETAIL MERCHANT	\$1,358.93
12/14/2017	JOHNSTONE SUPPLY COLUMB	PLUMBING & HEATING EQUIPMENT AND SUPPLIE	\$1,369.22
12/5/2017	AMERICAN BOOK COMPANY INC	BOOK STORES	\$1,386.90
12/19/2017	MARVAIR	PLUMBING & HEATING EQUIPMENT AND SUPPLIE	\$1,397.24
11/29/2017	OFFICE DEPOT #1214	COMBINATION CATALOG AND RETAIL MERCHANT	\$1,404.19
12/12/2017	HEADSETSCOM	TELECOMMUNICATION EQUIPMENT INCLUDING TE	\$1,436.85
12/5/2017	MAC PAPERS	STATIONERY,OFFICE SUPPLIES,PRINTING AND	\$1,458.00
12/15/2017	JOHNSTONE SUPPLY COLUMB	PLUMBING & HEATING EQUIPMENT AND SUPPLIE	\$1,478.96
11/29/2017	UNITED REFRIG INC 486	COMMERCIAL EQUIPMENT, NOT ELSEWHERE CLAS	\$1,483.24
12/5/2017	SPARROW & KENNEDY TRACTOR	MISCELLANEOUS AUTOMOTIVE DEALERS	\$1,499.07
12/5/2017	SPARROW & KENNEDY TRACTOR	MISCELLANEOUS AUTOMOTIVE DEALERS	\$1,499.07
12/1/2017	IN EDUPLANET21, LLC	BUSINESS SERVICES NOT ELSEWHERE CLASSIFI	\$1,500.00
12/18/2017	SCDOR DORWAY	GOVERNMENT SERVICES NOT ELSEWHERE CLASSI	\$2,133.18
12/18/2017	SCDOR DORWAY	GOVERNMENT SERVICES NOT ELSEWHERE CLASSI	\$3,326.03
12/18/2017	SCDOR DORWAY	GOVERNMENT SERVICES NOT ELSEWHERE CLASSI	\$27,776.28
			\$135,572.03

12/1/2017	LOWES #00433	HOME SUPPLY WAREHO	Anthony, Laura	\$16.14	Perkins, Raymond
12/1/2017	THE HOME DEPOT #1110	HOME SUPPLY WAREHO	Anthony, Laura	\$71.27	Perkins, Raymond
12/1/2017	AMAZON MKTPLACE PMTS	BOOK STORES	Blakeney, William	\$207.33	Prince, Miundrae
12/1/2017	IN EDUPLANET21, LLC	BUSINESS SERVICES N	Haggwood, Quantina	\$1,500.00	Brossard, Sandra
12/1/2017	SHELL OIL 12415976005	SERVICE STATIONS	Howell, Charlene	\$160.00	Joye, Kathy
12/1/2017	SLED BACKGROUND CHE	GOVERNMENT SERVICE	JACKSON , DAVID	\$8.00	York, Karen
12/1/2017	SLED BACKGROUND CHE	GOVERNMENT SERVICE	JACKSON , DAVID	\$8.00	York, Karen
12/1/2017	SLED BACKGROUND CHE	GOVERNMENT SERVICE	JACKSON , DAVID	\$8.00	York, Karen
12/1/2017	SLED BACKGROUND CHE	GOVERNMENT SERVICE	JACKSON , DAVID	\$8.00	York, Karen
12/1/2017	SLED BACKGROUND CHE	GOVERNMENT SERVICE	JACKSON , DAVID	\$8.00	York, Karen
12/1/2017	SLED BACKGROUND CHE	GOVERNMENT SERVICE	JACKSON , DAVID	\$8.00	York, Karen
12/1/2017	SQ SWEET TEMPTATIONS B	MISC FOOD STORES-SP	Jones, Sommer	\$39.60	Glover, Derrick
12/1/2017	Amazon.com	BOOK STORES	Kaczor, Julia	\$97.18	Collier, Denise
12/1/2017	D & L PARTS CO INC #20	PLUMBING & HEATING E	McCoy, Jenny	\$122.69	Hardison, Robert
12/1/2017	UNITED REFRIG BR #U2	COMMERCIAL EQUIPME	McCoy, Jenny	\$17.33	Hardison, Robert
12/1/2017	D & L PARTS CO INC #20	PLUMBING & HEATING E	McCoy, Jenny	\$106.42	Hardison, Robert
12/1/2017	1140 PERRY MANN	ELECTRICAL PARTS AN	McCoy, Jenny	\$134.78	Hardison, Robert
12/1/2017	PIEDMONT PLASTICS CL	INDUSTRIAL SUPPLIES	McCoy, Jenny	\$213.65	Hardison, Robert
12/1/2017	SLED BACKGROUND CHE	GOVERNMENT SERVICE	Nelson, Gwen	\$26.00	Savage, Sanita
12/1/2017	SAMS CLUB #4872	WHOLESALE CLUBS	Rivers , Sherry	\$81.82	Prince, Miundrae
12/1/2017	ROCHESTER 100, INC	STATIONARY, OFFICE A	SOLONE, MERCER	\$125.00	Hardison, Robert
12/1/2017	LESENE INDUSTRIES INC	BUSINESS SERVICES N	SOLONE, MERCER	\$349.75	Hardison, Robert
12/1/2017	AMC GLASSCOCK	CONSTRUCTION MATER	Summers, Michelle	\$553.80	Henry, Melvin
12/1/2017	GATEWAY SUPPLY COMPAN	PLUMBING & HEATING E	TAYLOR SR, ANTHON	\$172.80	Henry, Melvin
12/1/2017	HOBBY LOBBY #562	HOBBY,TOY, AND GAME	Walters, Neshunda	\$16.10	Prince, Miundrae
12/1/2017	PAYPAL SOUTHCAROLI	CHARITABLE AND SOCI	WILSON, EVA R	\$130.00	Witherspoon, Craig
12/1/2017	MICHAELS STORES 1237	ARTIST SUPPLY STORE	WILSON, EVA R	\$38.85	Witherspoon, Craig
12/1/2017	MICHAELS STORES 1237	ARTIST SUPPLY STORE	WILSON, EVA R	\$8.62	Witherspoon, Craig
12/1/2017	PAYPAL SOUTHCAROLI	CHARITABLE AND SOCI	WILSON, EVA R	\$130.00	Witherspoon, Craig
12/1/2017	NATIONAL SCHOOL BOARD A	MEMBERSHIP ORGANIZ	WILSON, EVA R	\$920.00	Witherspoon, Craig
12/1/2017	SITEONE LANDSCAPE S	INDUSTRIAL SUPPLIES	Wilson, Richard	\$216.00	Henry, Melvin
12/1/2017	MAYER710 COLUMBIASC	ELECTRICAL PARTS AN	Wingard, Warren	\$288.46	Henry, Melvin
12/2/2017	AMAZON MKTPLACE PMTS	BOOK STORES	Blakeney, William	\$21.07	Prince, Miundrae
12/2/2017	J W PEPPER AND SON INC	MUSIC STORES-MUSICA	Blakeney, William	\$15.00	Prince, Miundrae
12/2/2017	AMAZON.COM WWW.AMAZO	BOOK STORES	Davis, Elyse	\$161.99	Williams, Eunice
12/2/2017	GOOGLE SVCSAPPS_thech	ADVERTISING SERVICE	DONELAN, CAROLYN	\$58.49	Jennings, Chovan
12/2/2017	EMBASSY KINGSTON PLANT	EMBASSY SUITES	WILSON, EVA R	\$115.36	Witherspoon, Craig
12/2/2017	EMBASSY KINGSTON PLANT	EMBASSY SUITES	WILSON, EVA R	\$96.00	Witherspoon, Craig
12/3/2017	AMAZON.COM WWW.AMAZO	BOOK STORES	Carlisle, Samantha	\$39.99	Glover, Derrick
12/3/2017	PAPA JOHN'S #00369	FAST FOOD RESTAURAI	Cousar, Sanita Savage	\$131.22	Witherspoon, Craig
12/3/2017	AMAZON.COM AMZN.COM/BIL	BOOK STORES	Davis, Elyse	\$118.79	Williams, Eunice
12/3/2017	AMAZON.COM AMZN.COM/BIL	BOOK STORES	DONELAN, CAROLYN	\$26.98	Jennings, Chovan
12/3/2017	AMAZON.COM AMZN.COM/BIL	BOOK STORES	Pope, Nancy	\$25.48	Jennings, Chovan
12/3/2017	LOWES #01064	HOME SUPPLY WAREHO	Summers, Michelle	\$10.79	Henry, Melvin
12/3/2017	HILTON GARDEN INN CHARL	HILTON GARDEN INN	WILSON, EVA R	\$240.26	Witherspoon, Craig
12/3/2017	CIRCLE K 05134	AUTOMATED FUEL DISP	WITHERSPOON, CRA	\$35.35	
12/4/2017	AMAZON MKTPLACE PMTS	BOOK STORES	CUNNINGHAM, STAC	\$20.95	Joye, Kathy
12/4/2017	SLED BACKGROUND CHE	GOVERNMENT SERVICE	JACKSON , DAVID	\$8.00	York, Karen
12/4/2017	SLED BACKGROUND CHE	GOVERNMENT SERVICE	JACKSON , DAVID	\$8.00	York, Karen
12/4/2017	SLED BACKGROUND CHE	GOVERNMENT SERVICE	JACKSON , DAVID	\$8.00	York, Karen
12/4/2017	SLED BACKGROUND CHE	GOVERNMENT SERVICE	JACKSON , DAVID	\$8.00	York, Karen
12/4/2017	SLED BACKGROUND CHE	GOVERNMENT SERVICE	JACKSON , DAVID	\$8.00	York, Karen
12/4/2017	SLED BACKGROUND CHE	GOVERNMENT SERVICE	JACKSON , DAVID	\$8.00	York, Karen
12/4/2017	SLED BACKGROUND CHE	GOVERNMENT SERVICE	JACKSON , DAVID	\$8.00	York, Karen
12/4/2017	SLED BACKGROUND CHE	GOVERNMENT SERVICE	JACKSON , DAVID	\$8.00	York, Karen
12/4/2017	SLED BACKGROUND CHE	GOVERNMENT SERVICE	JACKSON , DAVID	\$8.00	York, Karen
12/4/2017	ROSE TALBERT PAINT COMP	GLASS, PAINT, WALLPA	McCoy, Jenny	\$109.33	Hardison, Robert
12/4/2017	COOK AND BOARDMAN	HARDWARE STORES	McCoy, Jenny	\$821.87	Hardison, Robert
12/4/2017	JOHNSTONE SUPPLY COLU	PLUMBING & HEATING E	McCoy, Jenny	\$64.23	Hardison, Robert

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12/4/2017	SLED BACKGROUND CHE	GOVERNMENT SERVICE	Nelson, Gwen	\$26.00	Savage, Sanita
12/4/2017	SLED BACKGROUND CHE	GOVERNMENT SERVICE	Nelson, Gwen	\$26.00	Savage, Sanita
12/4/2017	CUSTOM EMBROIDERY & SC	MISCELLANEOUS AND P	Owens Carter, Monica	\$648.00	Scott, Jeannetta
12/4/2017	WM SUPERCENTER #2214	GROCERY STORES, SU	Rice , Erica	\$16.61	Haggwood, Quantina
12/4/2017	WM SUPERCENTER #1339	GROCERY STORES, SU	Rivers , Sherry	\$40.92	Prince, Miundrae
12/4/2017	ENTERPRISE RENT-A-CAR	ENTERPRISE RENT-A-C	SCOTT, JEANETTA	\$133.39	Witherspoon, Craig
12/4/2017	TENNANT CO	COMMERCIAL EQUIPME	SOLONE, MERCER	\$131.22	Hardison, Robert
12/4/2017	AMAZON MKTPLACE PMTS	BOOK STORES	SOLONE, MERCER	\$182.01	Hardison, Robert
12/4/2017	JOANN STORES #2172	SEWING, NEEDLEWORK	Walker, Leslie	\$298.46	Green, Patrice
12/4/2017	THE HOME DEPOT #1109	HOME SUPPLY WAREHO	Walker, Leslie	\$68.77	Green, Patrice
12/4/2017	THE HOME DEPOT #1109	HOME SUPPLY WAREHO	Walker, Leslie	\$69.97	Green, Patrice
12/4/2017	OFFICE DEPOT #2349	STATIONARY, OFFICE A	Walker, Leslie	\$38.88	Green, Patrice
12/4/2017	MARRIOTT CHRLSTN RIVER	MARRIOTT	WILSON, EVA R	\$312.28	Witherspoon, Craig
12/4/2017	MARRIOTT CHRLSTN RIVER	MARRIOTT	WILSON, EVA R	\$312.28	Witherspoon, Craig
12/4/2017	EWING IRRIGATION PRD 183	INDUSTRIAL SUPPLIES	Wilson, Richard	\$746.50	Henry, Melvin
12/4/2017	MARRIOTT CHRLSTN RIVER	MARRIOTT	WITHERSPOON, CRA	\$312.28	
12/5/2017	AMERICAN BOOK COMPANY	BOOK STORES	Blakeney, William	\$1,386.90	Prince, Miundrae
12/5/2017	AMAZON MKTPLACE PMTS	BOOK STORES	CUNNINGHAM, STAC	\$12.49	Joye, Kathy
12/5/2017	Amazon.com	BOOK STORES	CUNNINGHAM, STAC	\$147.86	Joye, Kathy
12/5/2017	AMAZON MKTPLACE PMTS	BOOK STORES	DONELAN, CAROLYN	\$5.45	Jennings, Chovan
12/5/2017	WAL-MART #1339	GROCERY STORES, SU	Gardner, Gianna	\$68.91	Rivers, Sherry
12/5/2017	JOANN STORES #2172	SEWING, NEEDLEWORK	Gardner, Gianna	\$19.42	Rivers, Sherry
12/5/2017	SLED BACKGROUND CHE	GOVERNMENT SERVICE	JACKSON , DAVID	\$8.00	York, Karen
12/5/2017	SLED BACKGROUND CHE	GOVERNMENT SERVICE	JACKSON , DAVID	\$8.00	York, Karen
12/5/2017	SLED BACKGROUND CHE	GOVERNMENT SERVICE	JACKSON , DAVID	\$8.00	York, Karen
12/5/2017	SLED BACKGROUND CHE	GOVERNMENT SERVICE	JACKSON , DAVID	\$8.00	York, Karen
12/5/2017	SLED BACKGROUND CHE	GOVERNMENT SERVICE	JACKSON , DAVID	\$8.00	York, Karen
12/5/2017	SLED BACKGROUND CHE	GOVERNMENT SERVICE	JACKSON , DAVID	\$8.00	York, Karen
12/5/2017	SLED BACKGROUND CHE	GOVERNMENT SERVICE	JACKSON , DAVID	\$8.00	York, Karen
12/5/2017	SLED BACKGROUND CHE	GOVERNMENT SERVICE	JACKSON , DAVID	\$8.00	York, Karen
12/5/2017	SLED BACKGROUND CHE	GOVERNMENT SERVICE	JACKSON , DAVID	\$8.00	York, Karen
12/5/2017	SLED BACKGROUND CHE	GOVERNMENT SERVICE	JACKSON , DAVID	\$8.00	York, Karen
12/5/2017	SLED BACKGROUND CHE	GOVERNMENT SERVICE	JACKSON , DAVID	\$8.00	York, Karen
12/5/2017	SLED BACKGROUND CHE	GOVERNMENT SERVICE	JACKSON , DAVID	\$8.00	York, Karen
12/5/2017	SLED BACKGROUND CHE	GOVERNMENT SERVICE	JACKSON , DAVID	\$8.00	York, Karen
12/5/2017	PILOT 00007120	SERVICE STATIONS	JAMES, GLORIA G.	\$167.60	Joye, Kathy
12/5/2017	EB COLUMBIA ADVANCED	BUSINESS SERVICES N	Kaczor, Julia	\$75.00	Collier, Denise
12/5/2017	SOUTH CAROLINA ASSOCIAT	MEMBERSHIP ORGANIZ	Kaczor, Julia	\$40.00	Collier, Denise
12/5/2017	SOUTH CAROLINA ASSOCIAT	MEMBERSHIP ORGANIZ	LESLIE, MARK	\$25.00	West, Gary
12/5/2017	GIH GLOBALINDUSTRIALEQ	INDUSTRIAL SUPPLIES	McCoy, Jenny	\$149.39	Hardison, Robert
12/5/2017	SHERWIN WILLIAMS 702152	GLASS, PAINT, WALLPA	McCoy, Jenny	\$187.64	Hardison, Robert
12/5/2017	FERGUSON ENT #27	PLUMBING & HEATING E	McCoy, Jenny	\$31.63	Hardison, Robert
12/5/2017	GATEWAY SUPPLY COMPAN	PLUMBING & HEATING E	McCoy, Jenny	\$243.05	Hardison, Robert
12/5/2017	FERGUSON ENT 1891	PLUMBING & HEATING E	McCoy, Jenny	\$18.31	Hardison, Robert
12/5/2017	DOIUBLE O ENTERPRISES	HARDWARE EQUIPME	McCoy, Jenny	\$1,248.37	Hardison, Robert
12/5/2017	CK SUPPLY 238	CONSTRUCTION MATER	McCoy, Jenny	\$1,195.08	Hardison, Robert
12/5/2017	ROSE TALBERT PAINT COMP	GLASS, PAINT, WALLPA	McCoy, Jenny	\$11.22	Hardison, Robert
12/5/2017	ROSE TALBERT PAINT COMP	GLASS, PAINT, WALLPA	McCoy, Jenny	\$49.29	Hardison, Robert
12/5/2017	GATEWAY SUPPLY COMPAN	PLUMBING & HEATING E	McCoy, Jenny	\$48.85	Hardison, Robert
12/5/2017	LOWES #01064	HOME SUPPLY WAREHO	McCoy, Jenny	\$253.45	Hardison, Robert
12/5/2017	JOHNSTONE SUPPLY COLU	PLUMBING & HEATING E	McCoy, Jenny	\$300.28	Hardison, Robert
12/5/2017	SPARROW & KENNEDY TRAC	MISCELLANEOUS AUTO	Montgomery, James	\$1,499.07	Henry, Melvin
12/5/2017	MOTION PICTURE LICENSI	MISCELLANEOUS PERS	Owens Carter, Monica	\$175.00	Scott, Jeannetta
12/5/2017	OFFICE DEPOT #332	STATIONARY, OFFICE A	Owens Carter, Monica	\$143.60	Scott, Jeannetta
12/5/2017	Amazon.com	BOOK STORES	Rice , Erica	\$169.90	Haggwood, Quantina
12/5/2017	OFFICE DEPOT #1214	COMBINATION CATALO	SOLONE, MERCER	\$308.19	Hardison, Robert
12/5/2017	OFFICE DEPOT #1214	COMBINATION CATALO	SOLONE, MERCER	\$111.20	Hardison, Robert
12/5/2017	SPARROW & KENNEDY TRAC	MISCELLANEOUS AUTO	Summers, Michelle	\$1,499.07	Henry, Melvin

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12/5/2017	MAC PAPERS	STATIONERY,OFFICE SUPPLIES	TURNER, PAUL LEE	\$1,458.00	Hardison, Robert
12/5/2017	PAYPAL MYCARDS	VARIETY STORES	WILSON, EVA R	\$514.00	Witherspoon, Craig
12/5/2017	MARRIOTT CHRLSTN RIVER	MARRIOTT	WILSON, EVA R	\$312.28	Witherspoon, Craig
12/6/2017	Amazon.com	BOOK STORES	Carlisle, Samantha	\$26.99	Glover, Derrick
12/6/2017	Amazon.com	BOOK STORES	DONELAN, CAROLYN	\$93.90	Jennings, Chovan
12/6/2017	MIDCO 800-536-0238	ALL OTHER DIRECT MARKETING	DONELAN, CAROLYN	\$425.31	Jennings, Chovan
12/6/2017	PARTY REFLECTIONS COL	EQUIP RENTALS & LEASING	Holley, Hubert	\$237.60	Hardison, Robert
12/6/2017	BP#9795139COLUMBIA SC	SERVICE STATIONS	Howell, Charlene	\$159.09	Joye, Kathy
12/6/2017	SLED BACKGROUND CHE	GOVERNMENT SERVICES	JACKSON , DAVID	\$8.00	York, Karen
12/6/2017	SLED BACKGROUND CHE	GOVERNMENT SERVICES	JACKSON , DAVID	\$8.00	York, Karen
12/6/2017	SLED BACKGROUND CHE	GOVERNMENT SERVICES	JACKSON , DAVID	\$8.00	York, Karen
12/6/2017	SLED BACKGROUND CHE	GOVERNMENT SERVICES	JACKSON , DAVID	\$8.00	York, Karen
12/6/2017	Amazon.com	BOOK STORES	Jones, Sommer	\$25.38	Glover, Derrick
12/6/2017	AMAZON MKTPLACE PMTS	BOOK STORES	Kaczor, Julia	\$45.67	Collier, Denise
12/6/2017	CAPITAL SUPPLY OF COLUMBIA	HOME SUPPLY WAREHOUSE	McCoy, Jenny	\$128.93	Hardison, Robert
12/6/2017	CK SUPPLY 238	CONSTRUCTION MATERIALS	McCoy, Jenny	\$145.80	Hardison, Robert
12/6/2017	SIMMONS IRRIGATION SUP	BUSINESS SERVICES NETWORK	McCoy, Jenny	\$89.22	Hardison, Robert
12/6/2017	FORTILINE-COLUMBIA	PLUMBING & HEATING EQUIPMENT	McCoy, Jenny	\$302.40	Hardison, Robert
12/6/2017	PALMETTO BLINDS	WINDOW COVERING, UPHOLSTERY	McCoy, Jenny	\$185.00	Hardison, Robert
12/6/2017	SHERWIN WILLIAMS 702767	GLASS, PAINT, WALLPAPER	McCoy, Jenny	\$55.65	Hardison, Robert
12/6/2017	SPARTAN TOOL 2	COMMERCIAL EQUIPMENT	McCoy, Jenny	\$848.55	Hardison, Robert
12/6/2017	AMSTERDAM PRNT & LITHO	ALL OTHER DIRECT MARKETING	Patterson, CYNTHIA	\$526.02	Hardison, Robert
12/6/2017	Amazon.com	BOOK STORES	Pope, Nancy	\$81.46	Jennings, Chovan
12/6/2017	Amazon.com	BOOK STORES	Pope, Nancy	\$86.39	Jennings, Chovan
12/6/2017	FT JACKSON COMMISSARY	GROCERY STORES, SUPERMARKETS	Rivers , Sherry	\$47.20	Prince, Miundrae
12/6/2017	POSITIVE PROMOTIONS INC	MISCELLANEOUS AND REPAIRS	Scott, Veronica	\$1,032.67	Dixon, Tracy
12/6/2017	TREND ENTERPRISES INC	STATIONARY, OFFICE SUPPLIES	SOLONE, MERCER	\$60.20	Hardison, Robert
12/6/2017	SHELL OIL 12415976005	SERVICE STATIONS	Vereen, Trannie	\$91.00	Joye, Kathy
12/6/2017	HILTON HOTELS MYRTLE	HILTON	WITHERSPOON, CRAIG	\$187.03	
12/6/2017	MIDWOOD SMOKEHOUSE	EATING PLACES, RESTAURANTS	WITHERSPOON, CRAIG	\$23.70	
12/7/2017	IN PRODUCTIONS UNLIMITED	THEATRICAL PRODUCTIONS	Anthony, Laura	\$566.93	Perkins, Raymond
12/7/2017	AMAZON MKTPLACE PMTS	BOOK STORES	Carlisle, Samantha	\$92.40	Glover, Derrick
12/7/2017	FAST SIGNS	MISCELLANEOUS AND REPAIRS	Davis, Elyse	\$59.40	Williams, Eunice
12/7/2017	BESTBUYCOM805517769319	ELECTRONIC SALES	Dixon, Tracy	\$21.58	Mathews-Hazel, Sherri
12/7/2017	WM SUPERCENTER #4379	GROCERY STORES, SUPERMARKETS	Gardner, Gianna	\$61.87	Rivers, Sherry
12/7/2017	SHELL OIL 57544365208	AUTOMATED FUEL DISPENSERS	HENRY, PAUL	\$80.00	Joye, Kathy
12/7/2017	LESNE INDUSTRIES INC	BUSINESS SERVICES NETWORK	Holley, Hubert	\$181.44	Hardison, Robert
12/7/2017	SLED BACKGROUND CHE	GOVERNMENT SERVICES	JACKSON , DAVID	\$8.00	York, Karen
12/7/2017	SLED BACKGROUND CHE	GOVERNMENT SERVICES	JACKSON , DAVID	\$8.00	York, Karen
12/7/2017	SLED BACKGROUND CHE	GOVERNMENT SERVICES	JACKSON , DAVID	\$8.00	York, Karen
12/7/2017	SLED BACKGROUND CHE	GOVERNMENT SERVICES	JACKSON , DAVID	\$8.00	York, Karen
12/7/2017	SLED BACKGROUND CHE	GOVERNMENT SERVICES	JACKSON , DAVID	\$8.00	York, Karen
12/7/2017	SLED BACKGROUND CHE	GOVERNMENT SERVICES	JACKSON , DAVID	\$8.00	York, Karen
12/7/2017	SLED BACKGROUND CHE	GOVERNMENT SERVICES	JACKSON , DAVID	\$8.00	York, Karen
12/7/2017	SLED BACKGROUND CHE	GOVERNMENT SERVICES	JACKSON , DAVID	\$8.00	York, Karen
12/7/2017	SLED BACKGROUND CHE	GOVERNMENT SERVICES	JACKSON , DAVID	\$8.00	York, Karen
12/7/2017	SLED BACKGROUND CHE	GOVERNMENT SERVICES	JACKSON , DAVID	\$8.00	York, Karen
12/7/2017	AMAZON MKTPLACE PMTS	BOOK STORES	Kaczor, Julia	\$15.99	Collier, Denise
12/7/2017	AMAZON MKTPLACE PMTS	BOOK STORES	LESLIE, MARK	\$30.86	West, Gary
12/7/2017	UNITED REFRIG INC 486	COMMERCIAL EQUIPMENT	McCoy, Jenny	\$104.82	Hardison, Robert
12/7/2017	GATEWAY SUPPLY COMPANY	PLUMBING & HEATING EQUIPMENT	McCoy, Jenny	\$34.24	Hardison, Robert
12/7/2017	SETON IDENTIFICATION PRODUCTS	DURABLE GOODS,NOT REPAIRS	McCoy, Jenny	\$460.95	Hardison, Robert
12/7/2017	GATEWAY SUPPLY COMPANY	PLUMBING & HEATING EQUIPMENT	McCoy, Jenny	\$85.60	Hardison, Robert
12/7/2017	DOIUBLE O ENTERPRISES	HARDWARE EQUIPMENT	McCoy, Jenny	\$1,490.40	Hardison, Robert
12/7/2017	SHERWIN WILLIAMS 702767	GLASS, PAINT, WALLPAPER	McCoy, Jenny	\$80.90	Hardison, Robert
12/7/2017	JOHNSTONE SUPPLY COLUMBIA	PLUMBING & HEATING EQUIPMENT	McCoy, Jenny	\$56.13	Hardison, Robert
12/7/2017	JOHNSTONE SUPPLY COLUMBIA	PLUMBING & HEATING EQUIPMENT	McCoy, Jenny	\$84.14	Hardison, Robert
12/7/2017	SLED BACKGROUND CHE	GOVERNMENT SERVICES	Nelson, Gwen	\$26.00	Savage, Sanita
12/7/2017	Bridgeway Solutions, Inc.	COMPUTER SOFTWARE	Nelson, Gwen	\$159.08	Savage, Sanita

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12/7/2017	SLED BACKGROUND CHE	GOVERNMENT SERVICE	Nelson, Gwen	\$26.00	Savage, Sanita
12/7/2017	TEACHER CREATED RESOUR	STATIONARY, OFFICE A	Owens Carter, Monica	\$9.99	Scott, Jeannetta
12/7/2017	AMSTERDAM PRNT & LITHO	ALL OTHER DIRECT MAR	Patterson, CYNTHIA	\$411.50	Hardison, Robert
12/7/2017	SSI SCHOOL SPECIALTY	ALL OTHER DIRECT MAR	SOLONE, MERCER	\$611.85	Hardison, Robert
12/7/2017	BP#1663335J & S FOOD MAR	AUTOMATED FUEL DISP	Terry, Keith	\$34.54	Joye, Kathy
12/7/2017	NATIONAL SCHOOL BOARD A	MEMBERSHIP ORGANIZ	WILSON, EVA R	\$740.00	Witherspoon, Craig
12/7/2017	NATIONAL SCHOOL BOARD A	MEMBERSHIP ORGANIZ	WILSON, EVA R	\$740.00	Witherspoon, Craig
12/8/2017	BAM ID. CLAIRE, INC.	ALL OTHER DIRECT MAR	Colettrain, Robin	\$65.88	Cobb, Henry
12/8/2017	OFFICEMAX/OFFICE DEPOT6	COMBINATION CATALOG	CUNNINGHAM, STAC	\$74.51	Joye, Kathy
12/8/2017	OFFICE DEPOT #1214	COMBINATION CATALOG	CUNNINGHAM, STAC	\$53.68	Joye, Kathy
12/8/2017	OFFICE DEPOT #1214	COMBINATION CATALOG	CUNNINGHAM, STAC	\$14.03	Joye, Kathy
12/8/2017	BESTBUYCOM805517769319	ELECTRONIC SALES	Dixon, Tracy	\$10.79	Mathews-Hazel, Sherri
12/8/2017	PAYPAL SOUTHCAROLI	CHARITABLE AND SOCI	Gregg, Joya	\$250.00	Savage, Sanita
12/8/2017	SC.GOV	GOVERNMENT SERVICE	Haggwood, Quantina	\$9.14	Brossard, Sandra
12/8/2017	MARSHALLS #0714	FAMILY CLOTHING STOR	Haggwood, Quantina	\$21.58	Brossard, Sandra
12/8/2017	SHELL OIL 57528069701	AUTOMATED FUEL DISP	HARDY, JUSTIN	\$85.00	Joye, Kathy
12/8/2017	SHELL OIL 57541250007	SERVICE STATIONS	Howell, Charlene	\$49.66	Joye, Kathy
12/8/2017	AMAZON MKTPLACE PMTS	BOOK STORES	Kaczor, Julia	\$118.36	Collier, Denise
12/8/2017	AMAZON.COM AMZN.COM/BIL	BOOK STORES	KELLY, JAMES B	\$36.64	Carlton, Ed
12/8/2017	BESTBUYCOM805518110793	ELECTRONIC SALES	LESLIE, MARK	\$126.19	West, Gary
12/8/2017	GATEWAY SUPPLY COMPAN	PLUMBING & HEATING E	McCoy, Jenny	\$32.71	Hardison, Robert
12/8/2017	JOHNSTONE SUPPLY COLU	PLUMBING & HEATING E	McCoy, Jenny	\$23.59	Hardison, Robert
12/8/2017	CREGGER COMPANY 1	PLUMBING & HEATING E	McCoy, Jenny	\$1,346.17	Hardison, Robert
12/8/2017	FERGUSON ENT 1891	PLUMBING & HEATING E	McCoy, Jenny	\$36.37	Hardison, Robert
12/8/2017	ATLANTA LIGHT BULBS, INC	ELECTRICAL PARTS AN	McCoy, Jenny	\$130.79	Hardison, Robert
12/8/2017	FERGUSON ENT 1891	PLUMBING & HEATING E	McCoy, Jenny	\$9.31	Hardison, Robert
12/8/2017	GATEWAY SUPPLY COMPAN	PLUMBING & HEATING E	McCoy, Jenny	\$175.85	Hardison, Robert
12/8/2017	UNITED REFRIG INC 486	COMMERCIAL EQUIPME	McCoy, Jenny	\$318.20	Hardison, Robert
12/8/2017	STAPLES 00103911	STATIONARY, OFFICE A	Montgomery, James	\$39.95	Henry, Melvin
12/8/2017	SPORTS TURF MANAGERS A	CIVIC, SOCIAL AND FRA	Montgomery, James	\$160.00	Henry, Melvin
12/8/2017	SQ MAIN STREET BAKERY	EATING PLACES, RESTA	Rivers , Sherry	\$75.90	Prince, Miundrae
12/8/2017	SCHOOL NURSE SUPPLY INC	LAB/MEDICAL/DENTAL/C	SOLONE, MERCER	\$897.00	Hardison, Robert
12/8/2017	IBI - SUPPLYWORKS #2251	PLUMBING & HEATING E	SOLONE, MERCER	\$698.66	Hardison, Robert
12/8/2017	IBI - SUPPLYWORKS #2251	PLUMBING & HEATING E	SOLONE, MERCER	\$205.75	Hardison, Robert
12/9/2017	COLLEGEBOARD PRODUCTS	SCHOOLS AND EDUCAT	Blakeney, William	\$400.00	Prince, Miundrae
12/9/2017	SHELL OIL 12415976005	AUTOMATED FUEL DISP	HENRY, PAUL	\$85.00	Joye, Kathy
12/9/2017	WAL-MART #1017	GROCERY STORES, SUP	Montgomery, James	\$32.34	Henry, Melvin
12/9/2017	WAL-MART #1286	GROCERY STORES, SUP	Owens Carter, Monica	\$108.00	Scott, Jeannetta
12/9/2017	AMAZON MKTPLACE PMTS	BOOK STORES	Pope, Nancy	\$59.98	Jennings, Chovan
12/9/2017	AmazonPrime Membership	CONTINUITY/SUBSCRIP	SOLONE, MERCER	\$11.87	Hardison, Robert
12/9/2017	MARRIOTT CHRLSTN RIVER	MARRIOTT	WILSON, EVA R	\$312.28	Witherspoon, Craig
12/10/2017	AMAZON.COM AMZN.COM/BIL	BOOK STORES	DONELAN, CAROLYN	\$18.35	Jennings, Chovan
12/10/2017	SAMS CLUB #4872	WHOLESALE CLUBS	Rivers , Sherry	\$148.46	Prince, Miundrae
12/10/2017	SHELL OIL 12415976005	SERVICE STATIONS	Vereen, Trannie	\$175.00	Joye, Kathy
12/11/2017	EB ALL-STATE CHORUS	BUSINESS SERVICES N	Blakeney, William	\$1,117.50	Prince, Miundrae
12/11/2017	THE HOME DEPOT #1112	HOME SUPPLY WAREHO	Boatright, Anthony	\$1,075.68	Jennings, Chovan
12/11/2017	HOBBY LOBBY #342	HOBBY,TOY, AND GAME	Colettrain, Robin	\$140.32	Cobb, Henry
12/11/2017	QVC 565140569701	MISCELLANEOUS GENE	CUNNINGHAM, STAC	\$78.66	Joye, Kathy
12/11/2017	Amazon.com	BOOK STORES	CUNNINGHAM, STAC	\$31.37	Joye, Kathy
12/11/2017	WM SUPERCENTER #1286	GROCERY STORES, SUP	Davis, Elyse	\$41.32	Williams, Eunice
12/11/2017	DOMINO'S 5608	FAST FOOD RESTAURAN	Davis, Elyse	\$43.45	Williams, Eunice
12/11/2017	AMAZON MKTPLACE PMTS	BOOK STORES	Dixon, Tracy	\$183.67	Mathews-Hazel, Sherri
12/11/2017	STUDIO CELLAR	GIFT, CARD, NOVELTY, A	Haggwood, Quantina	\$324.00	Brossard, Sandra
12/11/2017	AMAZON MKTPLACE PMTS	BOOK STORES	Kaczor, Julia	\$119.17	Collier, Denise
12/11/2017	TOTAL MAINTENANCE SOLU	PLUMBING & HEATING E	McCoy, Jenny	\$133.90	Hardison, Robert
12/11/2017	1140 PERRY MANN	ELECTRICAL PARTS AN	McCoy, Jenny	\$656.91	Hardison, Robert
12/11/2017	SHERWIN WILLIAMS 702767	GLASS, PAINT, WALLPA	McCoy, Jenny	\$76.40	Hardison, Robert
12/11/2017	JOHNSTONE SUPPLY COLU	PLUMBING & HEATING E	McCoy, Jenny	\$24.46	Hardison, Robert
12/11/2017	JOHNSTONE SUPPLY COLU	PLUMBING & HEATING E	McCoy, Jenny	\$10.89	Hardison, Robert

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12/11/2017	JOHNSTONE SUPPLY COLU	PLUMBING & HEATING E	McCoy, Jenny	\$19.57	Hardison, Robert
12/11/2017	HAYES PIPE SUPPLY - NASH	PLUMBING & HEATING E	McCoy, Jenny	\$151.74	Hardison, Robert
12/11/2017	JOHNSTONE SUPPLY COLU	PLUMBING & HEATING E	McCoy, Jenny	\$15.39	Hardison, Robert
12/11/2017	METROINSTITUTE CPPA	VOCATIONAL AND TRAD	Montgomery, James	\$125.00	Henry, Melvin
12/11/2017	CUSTOMUSB.COM	ELECTRONIC SALES	Nelson, Gwen	\$700.00	Savage, Sanita
12/11/2017	SLED BACKGROUND CHE	GOVERNMENT SERVICE	Nelson, Gwen	\$26.00	Savage, Sanita
12/11/2017	LOWES #03026	HOME SUPPLY WAREHO	RUSSELL, JOHN	\$36.56	Joye, Kathy
12/11/2017	METROINSTITUTE CPPA	VOCATIONAL AND TRAD	Scott, Marilyn	\$100.00	Henry, Melvin
12/11/2017	SPARROW & KENNEDY TRAC	MISCELLANEOUS AUTO	Summers, Michelle	\$388.69	Henry, Melvin
12/11/2017	SAMS CLUB #8283	WHOLESALE CLUBS	Walker, Leslie	\$400.56	Green, Patrice
12/11/2017	WM SUPERCENTER #2214	GROCERY STORES, SU	Walker, Leslie	\$207.15	Green, Patrice
12/11/2017	SAMS CLUB #8283	WHOLESALE CLUBS	Walters, Neshunda	\$25.83	Prince, Miundrae
12/11/2017	DOLLAR TREE	VARIETY STORES	Walters, Neshunda	\$9.72	Prince, Miundrae
12/11/2017	OFFICE DEPOT #2349	STATIONARY, OFFICE A	WILSON, EVA R	\$50.72	Witherspoon, Craig
12/12/2017	ULINE SHIP SUPPLIES	CATALOG MERCHANTS	Coetrain, Robin	\$58.11	Cobb, Henry
12/12/2017	OFFICE DEPOT #1214	COMBINATION CATALO	CUNNINGHAM, STAC	\$45.35	Joye, Kathy
12/12/2017	AMAZON MKTPLACE PMTS	BOOK STORES	DONELAN, CAROLYN	\$33.99	Jennings, Chovan
12/12/2017	FOOD LION #1391	GROCERY STORES, SU	Gardner, Gianna	\$20.20	Rivers, Sherry
12/12/2017	BEST BUY 00015156	ELECTRONIC SALES	GRAY, FRANKIE	\$187.88	Witherspoon, Craig
12/12/2017	HOMEGOODS #0547	FAMILY CLOTHING STO	Haggwood, Quantina	\$14.96	Brossard, Sandra
12/12/2017	MARSHALLS #0458	FAMILY CLOTHING STO	Haggwood, Quantina	\$38.50	Brossard, Sandra
12/12/2017	EXXONMOBIL 48079131	SERVICE STATIONS	Howell, Charlene	\$177.30	Joye, Kathy
12/12/2017	SLED BACKGROUND CHE	GOVERNMENT SERVICE	JACKSON , DAVID	\$26.00	York, Karen
12/12/2017	HOSEPOWER USA	INDUSTRIAL SUPPLIES	KELLY, JAMES B	\$142.49	Carlton, Ed
12/12/2017	HALLS RESTAURANT & CATE	EATING PLACES, RESTA	Mathis , Carla	\$272.32	Cobb, Henry
12/12/2017	VIRCO INC.	ELECTRICAL PARTS AN	McCoy, Jenny	\$198.29	Hardison, Robert
12/12/2017	MSC	INDUSTRIAL SUPPLIES	McCoy, Jenny	\$16.32	Hardison, Robert
12/12/2017	SHERWIN WILLIAMS 702767	GLASS, PAINT, WALLPA	McCoy, Jenny	\$82.40	Hardison, Robert
12/12/2017	GATEWAY SUPPLY COMPAN	PLUMBING & HEATING E	McCoy, Jenny	\$168.95	Hardison, Robert
12/12/2017	UNITED REFRIG INC 486	COMMERCIAL EQUIPME	McCoy, Jenny	\$150.56	Hardison, Robert
12/12/2017	GATEWAY SUPPLY COMPAN	PLUMBING & HEATING E	McCoy, Jenny	\$130.35	Hardison, Robert
12/12/2017	PALMETTO METAL PROD IN	HARDWARE EQUIPME	McCoy, Jenny	\$363.96	Hardison, Robert
12/12/2017	COGDILL CARPETS	FLOOR COVERING, RUG	McCoy, Jenny	\$915.43	Hardison, Robert
12/12/2017	COOK AND BOARDMAN	HARDWARE STORES	McCoy, Jenny	\$821.87	Hardison, Robert
12/12/2017	JOHNSTONE SUPPLY COLU	PLUMBING & HEATING E	McCoy, Jenny	\$348.69	Hardison, Robert
12/12/2017	JOHNSTONE SUPPLY COLU	PLUMBING & HEATING E	McCoy, Jenny	\$64.82	Hardison, Robert
12/12/2017	JOHNSTONE SUPPLY COLU	PLUMBING & HEATING E	McCoy, Jenny	\$5.05	Hardison, Robert
12/12/2017	SPARTAN TOOL 2	COMMERCIAL EQUIPME	McCoy, Jenny	\$61.69	Hardison, Robert
12/12/2017	HEADSETSCOM	TELECOMMUNICATION	Nelson, Gwen	\$1,436.85	Savage, Sanita
12/12/2017	SAMSCLUB #8283	WHOLESALE CLUBS	SOLONE, MERCER	\$24.30	Hardison, Robert
12/12/2017	CAROLINA POWER EQUIPME	INDUSTRIAL SUPPLIES	Summers, Michelle	\$353.78	Henry, Melvin
12/12/2017	SHELL OIL 12415976005	SERVICE STATIONS	Vereen, Trannie	\$165.00	Joye, Kathy
12/12/2017	THINGLINK TL PRO TEACH	COMPUTER SOFTWARE	Walker, Leslie	\$35.00	Green, Patrice
12/12/2017	DOLLAR TREE	VARIETY STORES	WHITE, NATHAN	\$222.48	Cobb, Henry
12/12/2017	PARTY REFLECTIONS COL	EQUIP RENTALS & LEAS	York, Karen	\$948.24	Witherspoon, Craig
12/13/2017	EDUCATIONAL WONDERLAN	STATIONARY, OFFICE A	Coetrain, Robin	\$178.02	Cobb, Henry
12/13/2017	OFFICE DEPOT #1214	COMBINATION CATALO	CUNNINGHAM, STAC	\$30.59	Joye, Kathy
12/13/2017	AMAZON.COM AMZN.COM/BIL	BOOK STORES	Dixon, Tracy	\$119.04	Mathews-Hazel, Sherri
12/13/2017	HOBBY LOBBY #342	HOBBY,TOY, AND GAME	Fields, Erica	\$43.19	Jennings, Chovan
12/13/2017	BP#9795139COLUMBIA SC	SERVICE STATIONS	Howell, Charlene	\$193.44	Joye, Kathy
12/13/2017	SLED BACKGROUND CHE	GOVERNMENT SERVICE	JACKSON , DAVID	\$8.00	York, Karen
12/13/2017	PILOT_00712	AUTOMATED FUEL DISP	JAMES, GLORIA G.	\$189.50	Joye, Kathy
12/13/2017	BED BATH & BEYOND #779	MISCELLANEOUS HOUS	Jones, Sommer	\$51.83	Glover, Derrick
12/13/2017	AMAZON.COM AMZN.COM/BIL	BOOK STORES	Kaczor, Julia	\$23.30	Collier, Denise
12/13/2017	Amazon.com	BOOK STORES	Kaczor, Julia	\$160.50	Collier, Denise
12/13/2017	WILSON TRACTOR INC	MISCELLANEOUS AND R	KELLY, JAMES B	\$41.27	Carlton, Ed
12/13/2017	IF ITS PAPER 2 LLC	STATIONERY,OFFICE SU	Mathis , Carla	\$76.65	Cobb, Henry
12/13/2017	CE COLUMBIA	PLUMBING & HEATING E	McCoy, Jenny	\$314.68	Hardison, Robert
12/13/2017	GATEWAY SUPPLY COMPAN	PLUMBING & HEATING E	McCoy, Jenny	\$143.61	Hardison, Robert

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Dec 2017 transparency report and spreadsheet

12/13/2017	ROSE TALBERT PAINT COMP	GLASS, PAINT, WALLPA	McCoy, Jenny	\$78.70	Hardison, Robert
12/13/2017	1140 PERRY MANN	ELECTRICAL PARTS AN	McCoy, Jenny	\$76.25	Hardison, Robert
12/13/2017	GATEWAY SUPPLY COMPAN	PLUMBING & HEATING E	McCoy, Jenny	\$277.24	Hardison, Robert
12/13/2017	LOWES #01064	HOME SUPPLY WAREHO	McCoy, Jenny	\$210.47	Hardison, Robert
12/13/2017	DECKER EQUIPMENT	DURABLE GOODS,NOT E	McCoy, Jenny	\$304.64	Hardison, Robert
12/13/2017	1140 PERRY MANN	ELECTRICAL PARTS AN	McCoy, Jenny	\$19.12	Hardison, Robert
12/13/2017	JOHNSTONE SUPPLY COLU	PLUMBING & HEATING E	McCoy, Jenny	\$225.12	Hardison, Robert
12/13/2017	JOHNSTONE SUPPLY COLU	PLUMBING & HEATING E	McCoy, Jenny	\$680.21	Hardison, Robert
12/13/2017	SMITH RUBBER STAMP & SE	STATIONARY, OFFICE A	Nelson, Gwen	\$12.91	Savage, Sanita
12/13/2017	HEADSETSCOM	TELECOMMUNICATION E	Nelson, Gwen	\$957.90	Savage, Sanita
12/13/2017	SLED BACKGROUND CHE	GOVERNMENT SERVICE	Nelson, Gwen	\$26.00	Savage, Sanita
12/13/2017	SLED BACKGROUND CHE	GOVERNMENT SERVICE	Nelson, Gwen	\$26.00	Savage, Sanita
12/13/2017	TARGET.COM	DISCOUNT STORES	SOLONE, MERCER	\$69.33	Hardison, Robert
12/13/2017	LESENE INDUSTRIES INC	BUSINESS SERVICES N	SOLONE, MERCER	\$60.48	Hardison, Robert
12/13/2017	NAPA STORE 1015006	AUTOMOTIVE PARTS, A	Summers, Michelle	\$1,105.77	Henry, Melvin
12/14/2017	WM SUPERCENTER #1164	GROCERY STORES, SU	Colettrain, Robin	\$32.00	Cobb, Henry
12/14/2017	MARCOS PIZZA - 8098	EATING PLACES, RESTA	Davis, Elyse	\$65.96	Williams, Eunice
12/14/2017	SAMSCLUB #6203	WHOLESALE CLUBS	Gardner, Gianna	\$11.75	Rivers, Sherry
12/14/2017	SHELL OIL 12415976005	AUTOMATED FUEL DISP	HENRY, PAUL	\$85.00	Joye, Kathy
12/14/2017	LORICK OFFICE PRODUCTS	STATIONERY,OFFICE SU	Jones, Sommer	\$173.85	Glover, Derrick
12/14/2017	AMAZON.COM AMZN.COM/BIL	BOOK STORES	Kaczor, Julia	\$66.30	Collier, Denise
12/14/2017	LORICK OFFICE PRODUCTS	STATIONERY,OFFICE SU	Mathews-Hazel, Sherri	\$302.18	Witherspoon, Craig
12/14/2017	RICHLAND INDUSTRIAL	HARDWARE STORES	McCoy, Jenny	\$324.12	Hardison, Robert
12/14/2017	RICHLAND INDUSTRIAL	HARDWARE STORES	McCoy, Jenny	\$181.11	Hardison, Robert
12/14/2017	D & L PARTS CO INC #20	PLUMBING & HEATING E	McCoy, Jenny	\$1,107.30	Hardison, Robert
12/14/2017	GATEWAY SUPPLY COMPAN	PLUMBING & HEATING E	McCoy, Jenny	\$157.61	Hardison, Robert
12/14/2017	RICHLAND INDUSTRIAL	HARDWARE STORES	McCoy, Jenny	\$288.90	Hardison, Robert
12/14/2017	SPARROW & KENNEDY TRAC	MISCELLANEOUS AUTO	McCoy, Jenny	\$234.46	Hardison, Robert
12/14/2017	RICHLAND INDUSTRIAL	HARDWARE STORES	McCoy, Jenny	\$169.21	Hardison, Robert
12/14/2017	RICHLAND INDUSTRIAL	HARDWARE STORES	McCoy, Jenny	\$361.43	Hardison, Robert
12/14/2017	UNITED REFRIG INC 486	COMMERCIAL EQUIPME	McCoy, Jenny	\$892.68	Hardison, Robert
12/14/2017	SOUTHERN LOCK	BUSINESS SERVICES N	McCoy, Jenny	\$180.64	Hardison, Robert
12/14/2017	RICHLAND INDUSTRIAL	HARDWARE STORES	McCoy, Jenny	\$151.56	Hardison, Robert
12/14/2017	1140 PERRY MANN	ELECTRICAL PARTS AN	McCoy, Jenny	\$232.79	Hardison, Robert
12/14/2017	D & L PARTS CO INC #20	PLUMBING & HEATING E	McCoy, Jenny	\$202.62	Hardison, Robert
12/14/2017	GARNERS FERRY LANDSCAP	NURSERIES, LAWN AND	McCoy, Jenny	\$121.51	Hardison, Robert
12/14/2017	HERITAGE FOOD SERVICE G	COMMERCIAL EQUIPME	McCoy, Jenny	\$674.68	Hardison, Robert
12/14/2017	JOHNSTONE SUPPLY COLU	PLUMBING & HEATING E	McCoy, Jenny	\$1,369.22	Hardison, Robert
12/14/2017	JOHNSTONE SUPPLY 394	HEATING, PLUMBING, A	McCoy, Jenny	\$124.84	Hardison, Robert
12/14/2017	JOHNSTONE SUPPLY COLU	PLUMBING & HEATING E	McCoy, Jenny	\$67.69	Hardison, Robert
12/14/2017	SLED BACKGROUND CHE	GOVERNMENT SERVICE	Nelson, Gwen	\$26.00	Savage, Sanita
12/14/2017	SLED BACKGROUND CHE	GOVERNMENT SERVICE	Nelson, Gwen	\$26.00	Savage, Sanita
12/14/2017	SLED BACKGROUND CHE	GOVERNMENT SERVICE	Nelson, Gwen	\$26.00	Savage, Sanita
12/14/2017	SLED BACKGROUND CHE	GOVERNMENT SERVICE	Nelson, Gwen	\$26.00	Savage, Sanita
12/14/2017	SAMSCLUB #4872	WHOLESALE CLUBS	Owens Carter, Monica	\$245.71	Scott, Jeannetta
12/14/2017	AMAZON.COM AMZN.COM/BIL	BOOK STORES	Pope, Nancy	\$73.42	Jennings, Chovan
12/14/2017	FOOD LION #1391	GROCERY STORES, SU	Smith, Andrenna	\$157.93	Cobb, Henry
12/14/2017	CAPITAL SUPPLY OF COLUM	HOME SUPPLY WAREHO	TAYLOR SR, ANTHON	\$2.05	Henry, Melvin
12/14/2017	SAMSCLUB #4872	WHOLESALE CLUBS	Walters, Neshunda	\$90.74	Prince, Miundrae
12/14/2017	SAMSCLUB #4872	WHOLESALE CLUBS	Walters, Neshunda	\$11.81	Prince, Miundrae
12/14/2017	EAST BAY DELI	EATING PLACES, RESTA	WILSON, EVA R	\$200.33	Witherspoon, Craig
12/14/2017	G & H MAIL SVC INC	COMMERCIAL PHOTOGR	York, Karen	\$1,131.33	Witherspoon, Craig
12/15/2017	BAUDVILLE INC.	NON-DURABLE GOODS	Cousar, Sanita Savage	\$871.91	Witherspoon, Craig
12/15/2017	AMAZON.COM AMZN.COM/BIL	BOOK STORES	Kaczor, Julia	\$141.14	Collier, Denise
12/15/2017	JOHNSTONE SUPPLY COLU	PLUMBING & HEATING E	McCoy, Jenny	\$1,478.96	Hardison, Robert
12/15/2017	GATEWAY SUPPLY COMPAN	PLUMBING & HEATING E	McCoy, Jenny	\$144.42	Hardison, Robert
12/15/2017	GATEWAY SUPPLY COMPAN	PLUMBING & HEATING E	McCoy, Jenny	\$195.90	Hardison, Robert
12/15/2017	D & L PARTS CO INC #20	PLUMBING & HEATING E	McCoy, Jenny	\$450.86	Hardison, Robert
12/15/2017	NATIONAL RECREATION &	CHARITABLE AND SOCIA	Scott, Marilyn	\$390.00	Henry, Melvin

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12/15/2017	WM SUPERCENTER #4506	GROCERY STORES, SUP	Smith, Andrenna	\$19.52	Cobb, Henry
12/15/2017	SHELL OIL 57525700001	AUTOMATED FUEL DISP	WITHERSPOON, CRA	\$36.84	
12/16/2017	HILTON HOTELS MYRTLE	HILTON	Gregg, Joya	\$186.02	Savage, Sanita
12/16/2017	AMAZON.COM AMZN.COM/BIU	BOOK STORES	Kaczor, Julia	\$61.26	Collier, Denise
12/16/2017	AMAZON DIGITAL SVCS AMZN	LARGE DIGITAL GOODS	SOLONE, MERCER	\$4.31	Hardison, Robert
12/18/2017	STAPLES 00103911	STATIONARY, OFFICE A	Anthony, Laura	\$26.99	Perkins, Raymond
12/18/2017	SCDOR DORWAY	GOVERNMENT SERVICE	Conrad, Stephanie	\$2,133.18	Mathews-Hazel, Sherri
12/18/2017	SCDOR DORWAY	GOVERNMENT SERVICE	Conrad, Stephanie	\$13.35	Mathews-Hazel, Sherri
12/18/2017	SCDOR DORWAY	GOVERNMENT SERVICE	Conrad, Stephanie	\$33,683.44	Mathews-Hazel, Sherri
12/18/2017	OFFICE DEPOT #2349	STATIONARY, OFFICE A	Haggwood, Quantina	\$609.70	Brossard, Sandra
12/18/2017	TARGET 00019232	DISCOUNT STORES	Hinson, Clyde	\$110.15	Henry, Melvin
12/18/2017	LOWES #01064	HOME SUPPLY WAREHO	Hinson, Clyde	\$77.74	Henry, Melvin
12/18/2017	SLED BACKGROUND CHE	GOVERNMENT SERVICE	Nelson, Gwen	\$26.00	Savage, Sanita
12/18/2017	SLED BACKGROUND CHE	GOVERNMENT SERVICE	Nelson, Gwen	\$26.00	Savage, Sanita
12/18/2017	SLED BACKGROUND CHE	GOVERNMENT SERVICE	Nelson, Gwen	\$26.00	Savage, Sanita
12/18/2017	SLED BACKGROUND CHE	GOVERNMENT SERVICE	Nelson, Gwen	\$26.00	Savage, Sanita
12/18/2017	SLED BACKGROUND CHE	GOVERNMENT SERVICE	Nelson, Gwen	\$26.00	Savage, Sanita
12/18/2017	SLED BACKGROUND CHE	GOVERNMENT SERVICE	Nelson, Gwen	\$26.00	Savage, Sanita
12/18/2017	SLED BACKGROUND CHE	GOVERNMENT SERVICE	Nelson, Gwen	\$26.00	Savage, Sanita
12/18/2017	SLED BACKGROUND CHE	GOVERNMENT SERVICE	Nelson, Gwen	\$26.00	Savage, Sanita
12/18/2017	CLASSIC FORD OF COLUMBIA	AUTOMOTIVE PARTS, A	Ringley, Benni	\$149.00	Carlton, Ed
12/18/2017	GATEWAY SUPPLY COMPAN	PLUMBING & HEATING E	TAYLOR SR, ANTHON	\$93.51	Henry, Melvin
12/18/2017	LOWES #01064	HOME SUPPLY WAREHO	Wilson, Richard	\$94.83	Henry, Melvin
12/18/2017	NAPA STORE 1015002	AUTOMOTIVE PARTS, A	Wilson, Richard	\$18.63	Henry, Melvin
12/18/2017	HAR HARVARD BUSNS REV	CONTINUITY/SUBSCRIP	WITHERSPOON, CRA	\$99.00	
12/19/2017	OFFICE DEPOT #2349	STATIONARY, OFFICE A	Anthony, Laura	\$123.51	Perkins, Raymond
12/19/2017	KROGER CO 012	GROCERY STORES, SUP	DONELAN, CAROLYN	\$8.63	Jennings, Chovan
12/19/2017	OFFICE DEPOT #2349	STATIONARY, OFFICE A	Green, Sylvia	\$43.19	Henry, Melvin
12/19/2017	BP#9795139COLUMBIA SC	SERVICE STATIONS	Howell, Charlene	\$185.00	Joye, Kathy
12/19/2017	SHELL OIL 57542561204	SERVICE STATIONS	JAMES, GLORIA G.	\$192.60	Joye, Kathy
12/19/2017	PALMETTO BLINDS	WINDOW COVERING, UR	McCoy, Jenny	\$257.60	Hardison, Robert
12/19/2017	CK SUPPLY 238	CONSTRUCTION MATER	McCoy, Jenny	\$866.76	Hardison, Robert
12/19/2017	MARVAIR	PLUMBING & HEATING E	McCoy, Jenny	\$1,397.24	Hardison, Robert
12/19/2017	GATEWAY SUPPLY COMPAN	PLUMBING & HEATING E	McCoy, Jenny	\$152.27	Hardison, Robert
12/19/2017	GATEWAY SUPPLY COMPAN	PLUMBING & HEATING E	McCoy, Jenny	\$107.65	Hardison, Robert
12/19/2017	NATIONAL RECREATION &	CHARITABLE AND SOCI	Montgomery, James	\$390.00	Henry, Melvin
12/19/2017	INDUSTRIAL ALIGNMENT	AUTOMOTIVE REPAIR S	Ringley, Benni	\$1,143.63	Carlton, Ed
12/19/2017	GATEWAY SUPPLY COMPAN	PLUMBING & HEATING E	TAYLOR SR, ANTHON	\$123.46	Henry, Melvin
12/19/2017	FRANK'S CAR WASH - IRMO	CAR WASHES	Terry, Keith	\$35.00	Joye, Kathy
12/19/2017	OFFICE DEPOT #332	STATIONARY, OFFICE A	Terry, Keith	\$72.33	Joye, Kathy
12/19/2017	SIMMONS IRRIGATION SUP	BUSINESS SERVICES N	Wilson, Richard	\$62.10	Henry, Melvin
12/20/2017	GRAYBAR ELECTRIC	ELECTRICAL PARTS AN	Livingston, Roger	\$309.49	Henry, Melvin
12/20/2017	ASBO INTERNATIONAL	MEMBERSHIP ORGANIZ	Mathews-Hazel, Sherri	\$1,285.00	Witherspoon, Craig
12/21/2017	WINTHROP UNIVERSITY	COLLEGES, UNIVERSIT	Gregg, Joya	\$125.00	Savage, Sanita
12/21/2017	BP#8224354SOUTHEAST BP	SERVICE STATIONS	RICHARDSON, MICHA	\$109.26	Joye, Kathy
12/22/2017	BP#8224354SOUTHEAST BP	SERVICE STATIONS	RICHARDSON, MICHA	\$90.00	Joye, Kathy
12/23/2017	J W PEPPER AND SON INC	MUSIC STORES-MUSICA	Blakeney, William	\$45.00	Prince, Miundrae
12/23/2017	PILOT 00000620	SERVICE STATIONS	Howell, Charlene	\$100.00	Joye, Kathy
12/24/2017	SMK SURVEYMONKEY.COM	CONTINUITY/SUBSCRIP	GRAY, FRANKIE	\$29.00	Witherspoon, Craig
12/24/2017	AmazonPrime Membership	CONTINUITY/SUBSCRIP	Kaczor, Julia	\$11.87	Collier, Denise
12/27/2017	SHELL OIL 57524052305	SERVICE STATIONS	HARDY, JUSTIN	\$200.00	Joye, Kathy
12/27/2017	EXXONMOBIL 48079131	SERVICE STATIONS	Howell, Charlene	\$116.57	Joye, Kathy
12/27/2017	PILOT_00712	AUTOMATED FUEL DISP	JAMES, GLORIA G.	\$183.00	Joye, Kathy
12/27/2017	SHELL OIL 12415976005	SERVICE STATIONS	Vereen, Trannie	\$150.00	Joye, Kathy
12/28/2017	AmazonPrime Membership	CONTINUITY/SUBSCRIP	Anthony, Laura	\$106.92	Perkins, Raymond
12/28/2017	PILOT_00712	AUTOMATED FUEL DISP	JAMES, GLORIA G.	\$194.45	Joye, Kathy
12/28/2017	ASTM FEES/PUBLICATIONS	BUSINESS SERVICES N	Montgomery, James	\$527.20	Henry, Melvin
12/28/2017	SCHOLASTIC BOOK FAIRS R4	SCHOOLS AND EDUCAT	Owens Carter, Monica	\$963.57	Scott, Jeannetta
12/28/2017	AMERICAN AIR001061435922	AMERICAN AIRLINES	Summers, Michelle	\$25.00	Henry, Melvin

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Dec 2017 transparency report and spreadsheet

12/28/2017	AMERICAN AIR0012164279945	AMERICAN AIRLINES	Summers, Michelle	\$441.39	Henry, Melvin
12/28/2017	AMERICAN AIR0012164359317	AMERICAN AIRLINES	Summers, Michelle	\$441.40	Henry, Melvin
12/29/2017	4IMPRINT	ALL OTHER DIRECT MA	Blakeney, William	\$557.90	Prince, Miundrae
12/29/2017	TRAVEL INSURANCE POLICY	INSURANCE-SALES & U	Summers, Michelle	\$54.00	Henry, Melvin
12/29/2017	EXXONMOBIL 48189369	SERVICE STATIONS	Vereen, Trannie	\$143.68	Joye, Kathy
12/31/2017	ADOBE CREATIVE CLOUD	COMPUTER SOFTWARE	York, Karen	\$19.99	Witherspoon, Craig
12/31/2017	ADOBE CREATIVE CLOUD	COMPUTER SOFTWARE	York, Karen	\$19.99	Witherspoon, Craig

[REDACTED]

From: Williams, Susan G <susan.williams@richlandone.org>
Sent: Tuesday, September 7, 2021 2:50 PM
To: [REDACTED]
Cc: Witherspoon, Craig; Scott, Deborah F
Subject: RE: [External] FOIA request
Attachments: Executive Summary - PCard (Internal Auditor).pdf; Final Report with Responses - PCard (Internal Auditor Report).pdf; Audit Report FY 2012.pdf; AuditReportFY13,14.pdf; AuditReportFY15,16.pdf; Audit Report FY 17, FY 18.pdf

[REDACTED]

Please see the attached documents per your request below.

Sincerely,

Susan G. Williams

General Counsel
1616 Richland Street, Room 203
Columbia, SC 29201
Phone: (803)231-7404
Email: susan.williams@richlandone.org



VISION

Richland School District One, in collaboration with an engaged community, is committed to ensuring that each learner achieves his/her potential in a safe, caring, academically challenging and diverse learning environment that will develop productive citizens for a changing world.

MISSION

We are Richland One, a leader in transforming lives through education, empowering all students to achieve their potential and dreams.

[REDACTED]

Sent: Monday, August 30, 2021 9:53 AM
To: Williams, Susan G <susan.williams@richlandone.org>
Subject: [External] FOIA request

Ms. Williams,

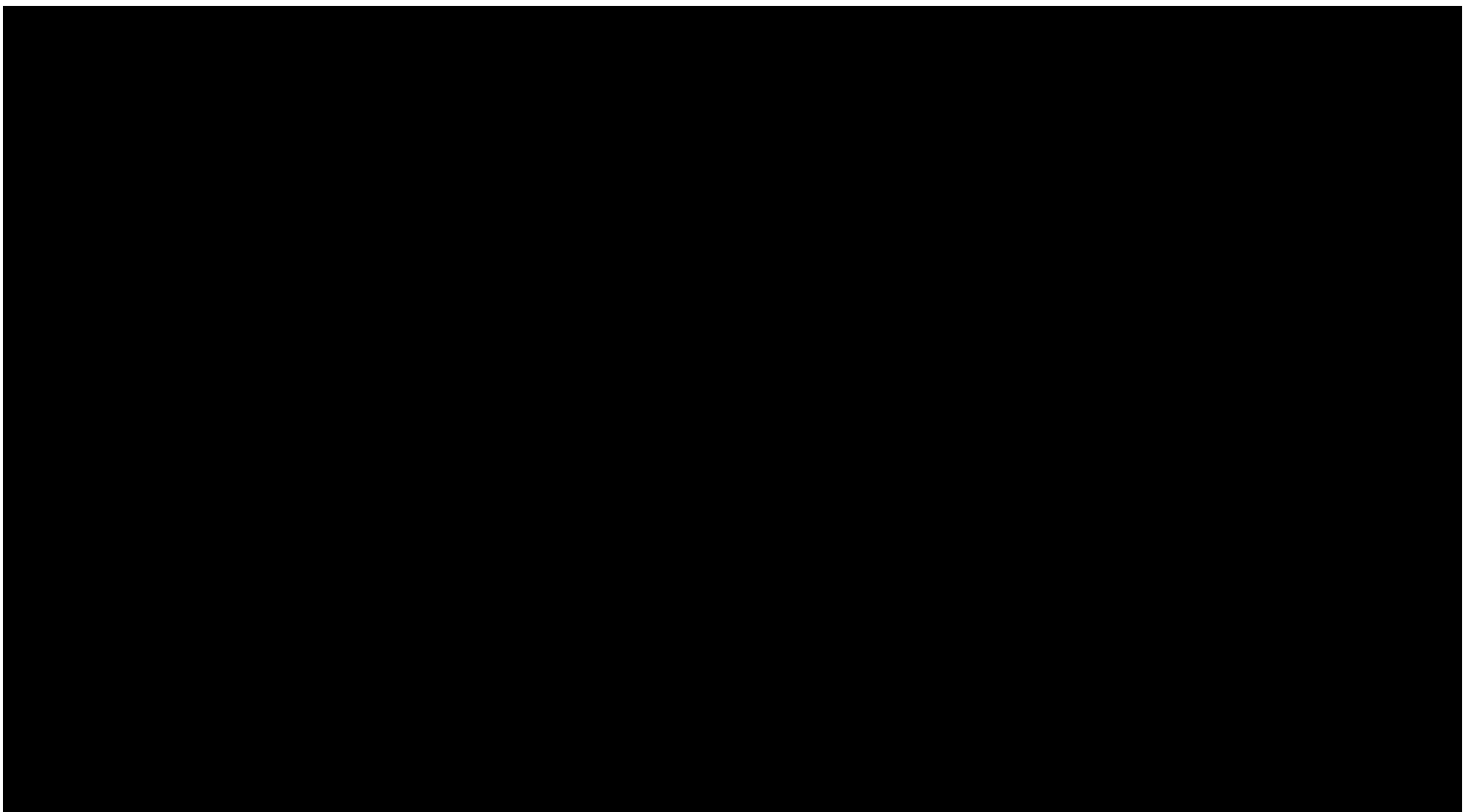
Please provide a copy of the following documents pursuant to the South Carolina Freedom of Information Act, SC Code Ann. § 30-4-10 et seq.

1. A complete copy of all internal (conducted by anyone employed by the District) P-Card audit reports conducted since January 1, 2012.
2. A complete copy of all external (conducted by anyone employed/contracted outside the District) P-Card audit reports conducted since January 1, 2012.

Please note this request is not seeking any monthly-type of internal audits as contemplated within section 25 of the Procurement Guideline for RCSD1 BOA Purchasing Card Program, but instead is seeking reports for comprehensive, substantive audits.

I presume the documents responsive to this request are already scanned and in electronic format and readily available as they would be something already distributed within the District, and thus I would like to receive them via email.

Regards,



CONFIDENTIALITY NOTICE

This message is intended only for the use of the individual or entity to which it is addressed and may contain information that is privileged, confidential, and/or exempt from disclosure under applicable law. If you, the reader of this message, are not the intended recipient, you are hereby notified that any dissemination, distribution, or copying of this communication is strictly prohibited by law. If you have received this communication in error, please notify the sender immediately.



RICHLAND ONE

ENGAGE • EDUCATE • EMPOWER

Internal Audit

Date: August 2, 2021

To: Board of School Commissioners

Cc: Dr. Craig Witherspoon, Superintendent

From: Kelvin Washington, CIA

Subject: Operational Audit of the Procurement (P-card) Program – Executive Summary

Internal Audit has completed an audit of P-Card Operations for the period January 1, 2020 – December 31, 2020. The overall objective included review of internal controls to ensure:

- Compliance with state guidelines and internal District policies and procedures
- Achievement of established goals and objectives in the p-card program
- Reliability, integrity and timeliness of p-card operational reporting
- Economical, efficient and effective administration of the p-card program
- Safeguarding of general funds against fraud, waste and abuse

Specific audit areas included review of:

- Management’s monthly review and reconciliation of p-card statements
- Proper use of blocked merchant category codes for p-card purchases
- Unallowable food and other prohibited purchases with the p-card
- Proper application of budget codes for p-card purchases
- Split transactions that circumvent the single transaction limit
- Span of management control and excessive distribution of p-cards
- Proper accounting of property purchased with the p-card

The draft report was issued to Procurement/Financial Services on May 10, 2021 with a requested written response date of May 25, 2021. As reported in monthly Internal Audit updates, several extensions to respond were requested and the draft response was eventually received on July 27, 2021.

Internal Audit previously conducted a preliminary review of the p-card program in FY’14. A formal report was not issued at that time, but audit advisories were issued to the Administration as the program was being developed. Some of those advisories were not implemented and consequently, the results of this operational audit in FY’21 are outlined in greater detail to ensure appropriate opportunities to improve are identified and acted upon.

The results of this audit noted procedural issues in each of the review areas bulleted above. Total p-card transactions for the audit period totaled \$2,241,513.45 from 138 cardholders. That total represents a small percentage of the total budget, so the financials risks may not be significant. However, the control deficiencies noted in the review potentially increase regulatory risk and the risk of adverse public relations. Audit results are detailed in the attached report.

I. OBJECTIVES, SCOPE AND AUDIT METHODOLOGY

In accordance with the Internal Audit Plan for fiscal year '21, Internal Audit performed an audit of Procurement Card (P-card) operations for January 1, 2020 – December 31, 2020. The audit objective was to evaluate the overall existence and effectiveness of internal controls and to determine:

- Compliance with state regulations and internal District policies and procedures
- Achievement of established objectives and goals of the District p-card program
- Reliability, accuracy and integrity of p-card operational reporting
- Economic, efficient and effective administration of p-card program
- Safeguarding of District assets against fraud, waste and abuse (misuse)

Specific audit procedures and areas of review include:

- Review of State and District P-Card Program Policies and Procedures Manual
- Review of Purchase Card Agreement with Bank of America
- Procedural walkthroughs to gain understanding of P-card program operations
- Interview appropriate number of cardholders, liaisons and approvers
- Judgmental sample review of monthly P-card transactions to determine propriety
- Review analytical ad hoc reports to evaluate cost saving opportunities
- Perform other audit procedures as appropriate based on results of planned procedures

II. BACKGROUND

The State of South Carolina Purchasing Card (P-Card) is designed to enable authorized State employees to make small value purchases of supplies, materials, equipment and services for business use. The program streamlines payments by eliminating the administrative burdens and costs associated with traditional methods of payments (requisitions/purchase orders/invoices).

The P-Card program uses a VISA purchasing card issued by Bank of America (Bank) pursuant to a contract awarded to the Bank by the State Division of Procurement Services (DPS), with assistance from the Comptroller General's Office (OCG).

Under the terms of the contract with the Bank, other entities such as school districts may also use the P-Card. DPS recommends that local entities, including school districts participating in the P-Card Program adopt and adhere to the Statewide Purchasing Card Policy. However, it is the responsibility of the appropriate governing body of that local entity to put in place a substantially similar P-Card policy and ensure the local entity (school district) adheres to that policy.

The program does not change the district's purchase authorization, payment or competition requirements, and the responsibility remains for monitoring and ensuring compliance with procurement procedures. The procurement card program in the District is administered and monitored by Financial Services through its Procurement Department, with the P-card Coordinator having daily oversight responsibilities.

The program has defined limits to be imposed on the use of the card; including:

- Maximum dollar limits for a single purchase
- Maximum limit per monthly statement cycle
- Restrictions on the type of purchases

III. SUCCESSES

- *Internal Audit conducted a preliminary review of the District's p-card program in FY'14. A formal report was not issued, but advisories were issued to the Administration as the program was being developed. Some of those advisories were not implemented and consequently, the results of this operational audit are outlined in greater than normal detail to ensure appropriate opportunities to improve are identified and acted upon.*
- The departure of the P-card Coordinator and the retirement of the Director of Procurement during FY'20 were contributing factors in some of the concerns noted during Internal Audit's review of p-card operations. However, the current Coordinator and Director of Procurement have repurposed resources to address those concerns, and are currently updating procedures to improve the p-card process.
- Based on those initiatives established by current Procurement management, Internal Audit has determined with reasonable assurance that a foundation is in place to ensure overall compliance and achievement of objectives in the p-card program going forward.
- Accordingly, to build on these initiatives, Internal Audit's review of p-card operations and current written procedures identified additional opportunities for improvement that will advance the procurement card process even further, and add value to overall operations. Those opportunities to improve are outlined below:

IV. OPPORTUNITIES TO IMPROVE

Sample Review of P-Card Transactions

P-card transactions for audit period January 1, 2020 – December 31, 2020 totaled \$2,241,513.45 from 138 cardholders. Internal Audit judgmentally selected twelve of 138, or 8% of the cardholders listed on the Cardholder Profile Spreadsheet provided by the P-card Coordinator, as of December 2020. From those 12, Internal Audit randomly selected 30 months from the audit period. From those thirty months, 100 transactions were judgmentally selected for review based on the vendor and nature of the purchase, with no dollar criteria involved. Results of that review served as basis for outlining concerns in p-card operations and identifying the following opportunities to improve:

A. Review and Reconciliation of Monthly Statements

Criteria/Standard

State procedures at Sections III.B.8 (a) and III.D.4-7 outline the requirements for monthly review and reconciliation of the cardholder activity statement and submission of all required documentation, with *original signatures* by the cardholder and approver as validation of review. Those same requirements are imbedded in District procedures at sections 8.3.1, 8.4.1(12) and 17.1.

In addition, industry best practice suggest that the most important internal control in a p-card program is the monthly review of the cardholder's statement by the approving official, who is typically the cardholder's supervisor. Accordingly, written procedures require the statements to be reconciled by the cardholder and liaison and reviewed by the approving official by the 10th day of the month following the end of a monthly cycle.

Per district procedures at 9.1, once the monthly statements are completed, they should be submitted to the P-Card Coordinator who then processes a Purchasing Card Statement Certification form to certify that all purchases comply with procurement laws, regulations, policies and procedures, and that any misuse, abuse or fraudulent use of the p-card will be reported. No payments should be made to Bank of America by Accounts Payable without this completed form.

Statement of Conditions

Internal Audit reviewed the 30 monthly statements and reconciliations from the 12 sampled cardholders to determine the completeness and timeliness of monthly review and authorization by the cardholder, liaison and approver. The following conditions were noted:

- In 7 of 30, or 23% of monthly statements a signature stamp was used by the cardholder and/or the approver in lieu of original signatures
- In one instance the approver did not sign the monthly statement and reconciliation at all, and in one other the approver's signature did not match the approver's signature from previous months (the approver did not change)
- In 7 instances the cardholder and/or the approver did not date the monthly statement and reconciliation to indicate the date of review and approval
- In nine of the 30 months, or 30% of the monthly statements, the *cardholder* was late in processing the monthly statement; late days ranged from 8 days to 240 days, averaging 72 days late (three of the 9 late processing months included three months where it was 120, 210 and 240 days late)
- In twelve of the 30 months, or 40% of the monthly statements, the *approver* was late in signing off on review and authorization of the monthly reconciliation; late days ranged from 2 days to 240 days; averaging 56 days late (3 of those twelve late months included three months where it was 120, 120 and 240 days late)
- Accounts Payable states that monthly payments to Bank of America are not impacted. However, there is no indication that the monthly p-card certification form is completed prior to payment. This condition was confirmed by Procurement.

Causes of Conditions

1. A primary factor noted in discussions with liaisons was prioritization of other duties and inconsistency in efforts to timely complete monthly reconciliations. Also, according to the P-Card coordinator, many statements were not submitted timely during January 2020 – October 2020. The Covid-19 pandemic and departure of the previous p-card coordinator (to enforce the requirement) were noted as reasons statements were not being processed timely.
2. Internal Audit notes that use of the p-card did not significantly diminish during the audit period. Accordingly, if the p-card was still being used, procedural requirements regarding timely reconciliations should still be followed. The current p-card coordinator has established a process to contact supervisors/approval officials to address the back log of monthly reconciliations and signed statements.

3. Also, based on interviews with liaisons, who compile the monthly statements and upload receipts to WORKS (the payment management system provided by Bank of America), there is some concern regarding whether or not a detailed review of expenditures is performed by the approval official versus a cursory review that accepts cardholder purchases with minimal scrutiny.
4. The current P-card Coordinator inherited from the previous Procurement administration, adopted practices that evolved over the years and caused oversight and procedural enforcement responsibilities to lapse.

Potential Impact of Condition

The p-card process does not involve a requisition, request for authorization and approval prior to the purchase, with a subsequent invoice and payment through Finance. Consequently, monthly reconciliations of p-card statements will not prevent unauthorized or inappropriate purchases, which have already occurred.

However, timely review and reconciliation to identify improper purchases does allow the opportunity to establish proper accountability measures and minimize the risk of future improprieties. Also, the lack of formal monthly certification by the Coordinator prior to payment by Accounts Payable, which is an additional detective control, increases the risk of inappropriate or unauthorized transactions not being detected, creating a false sense of compliance.

Opportunities to Improve

1. Procedures regarding complete and timely submission of monthly statements should be reinforced via additional training and periodic communication in school/department staff meetings; approval officials should be included in refresher training

Administration Response

The Administration concurs with the recommendation. Refresher training will be scheduled annually and Procurement will provide monthly reminders of requirements via department newsletters and memos to the PCard Liaison and approvers.

Internal Audit Follow-up Note

Internal Audit's recommendation (opportunity to improve) above spoke to reinforcing procedures to enhance controls. However, there should have been a specific recommendation to ensure original signatures are used to signify review and authorization of statements. The Statement of Conditions section above noted that signature stamps are occasionally used, which is not allowed per District procedure.

2. The P-card Coordinator should continue the initiative to address late submissions of statements by including use of a log or spreadsheet to facilitate formal tracking of continual non-compliance. Accountability should be established via disciplinary action/card suspension when appropriate.

Administration Response

The Administration concurs with the recommendation. This will be effective 8/1/21.

- To maintain proper hierarchal review and approval of purchases by someone with supervisory authority over the cardholder, the approver should not delegate to the liaison, who may be a subordinate of the cardholder. This should be emphasized in refresher training.

Administration Response

The Administration concurs with the recommendation; corrections will be made immediately when noted.

- The P-card Coordinator should re-institute the practice of formally certifying the monthly statements prior to payment by Accounts Payable to fortify back-end controls.

Administration Response

The Administration concurs with the recommendation. The Purchasing Card Administrator will begin this procedure immediately and certify to Accounts Payable before payment is due.

B. Analysis of Blocked Merchant Category Codes (MCC's)

Criteria/Standard

MCC's govern where a p-card may be used. They are assigned to each merchant or vendor based on the type of goods and services they typically provide. Blocking certain MCC's does not provide complete protection against unauthorized use of the p-card; however, doing so provides a front-end control as a measure of protection against unauthorized or prohibited purchases. District P-Card procedures at Section 6.3 provide a listing of blocked merchant categories codes in which transactions should be prohibited.

Statement of Conditions

- There are 175 blocked MCC's listed in the District's p-card procedures manual. Internal Audit judgmentally selected 20 to determine if p-card transactions were getting through the block. A query was run in WORKS to populate the number of transactions and the amounts for the sample selection; 1071 purchases totaling \$148,003.84 were made during January 1, 2020 – December 31, 2020 from these 20 merchant category codes that should have been blocked; *examples* are illustrated below:

Blocked MCC	Description	# of Transactions	Total Amount
5411	Grocery Stores, Supermarkets	424	\$25,480.85
5812	Eating places, restaurants	89	20,709.37
5814	Fast food restaurants	158	23,549.19
	Subtotal (food, restaurants, grocery)	671	69,739.41
8699	Membership organizations	115	18,312.85
8398	Charitable and social service orgs	49	8,298.91
7311	Advertising Services	19	9,630.96
5992	Florists	13	2,566.25
7216	Dry Cleaners	7	514.51
8641	Civic, social and fraternal	10	4,751.44
	Total (of examples)	884	\$113,814.33

2. Review of purchasing card receipts from the sample review (from page 2 of this report) of 12 cardholders encompassing 100 p-card purchase receipts also noted specific examples of transactions that should have been blocked.

Cause of Condition

1. Internal Audit was unable to determine why or how these blocked transactions got through. Additional inquiries were made to senior management and Bank of America through the P-card Coordinator, but no conclusive response was conveyed to Internal Audit.
2. The review and approval of monthly statements by the approver does not encompass identification of transactions that should have been blocked. Also, overall operational review of the p-card program by management does not include assessment of transactions that should be blocked per procedural mandate; i.e., the procedural mandate is not enforced.
3. It is noted that some MCC's may have been unblocked by management at some point in the past, but there is no documentation to substantiate this, and the procedures manual has not been updated/revised to reflect any approved request to unblock.

Potential Impact of Condition

- Blocked transactions are a procedural requirement and are in place to enhance front-end controls that minimize risk of inappropriate purchases before they are consummated. The monthly review and reconciliation is a back-end control to detect inappropriate transactions after the fact.
- This condition was noted pursuant to a sample review of 20 blocked MCC's from a total of 175 per the procedures manual. The potential dollar impact may be greater based on a projection over all blocked MCC's.
- Given the public reporting of expenditures, the risk of adverse public relations may be even greater than any potential financial impact

Opportunities to Improve

1. Management should perform an internal assessment to determine how, when and why MCC's were unblocked and ensure that blocked mcc's are in place and functioning as intended. Any deviations should be evaluated, and any proposed changes should be documented and communicated to all involved in the p-card process.

Administration Response

Specific MCC codes will be evaluated and blocked accordingly effective immediately. Bank of America has provided the instructions for the PCard Administrator to complete the blocks.

2. The monthly statement review by the approving official should encompass review for blocked MCC's. This requirement should be included in procedures and reinforced during refresher training.

Administration Response

The Administration concurs with the recommendation. The approval officials will be notified by the PCard Administrator on blocked MCC's for their respective area, effective immediately.

C. Unallowable Food and Restaurant Purchases with P-Card

Criteria/Standard

- State regulations at IV.E state that p-card food purchases for consumption by employees are strictly prohibited. No exception will be granted unless obtained in writing via a request through the Office of the Comptroller General (OCG). It also states that food purchases must be included in the list of prohibited items in the procedures manual developed at the District level. Per State regulations at III.A.1.v acceptable use by the district can not be less restrictive than the state.
- District procedures at section 6.3 prohibit purchases of food with the p-card, but allows exception if the food purchase meets district Administrative Guidelines or approval. Internal Audit was unable to locate any Administrative Guideline or written approval obtained from OCG that allows any exception to prohibited purchase of food.
- This internal audit was announced via an engagement letter to Procurement and Finance management on November 3, 2020. After the initial entrance conference, Procurement management issued a *reminder* memorandum to all P-cardholders and liaisons on November 12, 2020, which says food is not permitted to be purchased with the p-card.
- In a subsequent memorandum from Procurement issued on November 20, 2020 it states that purchases of any food must obtain prior approval from Executive Directors prior to the p-card purchase, with approval documentation to be submitted with monthly statements. There is no indication of written request to, and approval from the OCG to allow this exception.
- Also, district procedures at 8.4.requires the cardholder to maintain itemized receipts in such detail to validate the purchase as appropriate for legitimate business/school purpose. Also per 8.3.1.5, the approving official is to review all documents to ensure receipts have the required information and are valid business use purchases.

Statement of Conditions

1. P-card purchases of food for consumption by employees were prevalent throughout the audit period under review, with no indication of written request and approval to allow exceptions.

2. Section IV.B of this report illustrates food and restaurant purchases that should have been blocked, which is a control function that prohibits food purchases, as mandated by procedures. Review of transactions from the sample in IV.A above confirmed specific examples of inappropriate food purchases. **Exhibit 1** at the end of this report illustrates some of those examples.
3. Review of most receipts from the audit sample found that there is no written documentation on the receipt to indicate the business/school purpose of the food purchase. There is no differentiation between purchases for valid business reason versus a decision by the cardholder to buy food for personal use/consumption for individuals or groups.
4. cursory review of the Expenditure Transparency report on Financial Service's web-page, which reflects dates, amounts and vendors for all p-card expenditures, shows many food/restaurant purchases in small amounts (less than \$10), which indicates a potential personal, non-business expenditure; examples of these type transactions were also noted in the sample review

Cause of Condition

1. Pursuant to OCG guidelines, as the District develops its own p-card procedures manual, the prohibition against food purchases should be included without exception. That directive is included in district procedures, but there is no indication of a request to and approval from OCG to allow exception for prohibited food purchases with the p-card.
2. Based on survey responses, food purchases have become an accepted practice over time. Also, annotating the receipt with who, what, why, etc. was not being enforced. Per survey responses, some did not know it was required.
3. Inconsistent communication of guidelines was another factor. If there is a written, approved document allowing food purchases, there still is no definitive criteria for what constitutes an allowable food purchase; i.e., does there have to be a minimum number of participants in a specific type meeting/training involving other than district personnel, or can an individual employee, or two or more employees declare a meeting and purchase food for on-site or off-site consumption.
4. As noted in audit discussions with stakeholders during the audit, and as evidenced by written memoranda, current Procurement leadership has questioned the appropriateness of p-card food purchases, but that level of management is not in an authoritative enforcement position.

Potential Impact of Condition

As a percentage of total budgeted expenditures, the financial impact of purchases for food/restaurants is not significant. However, because appropriated general funds are involved, the potential for regulatory issues and the risk of adverse public relations are greater than the potential financial impact.

Opportunities to Improve

1. As noted in section IV.B of this report, the first directive is to establish definitive protocols regarding blocked merchant category codes, including food and restaurant categories.

Administration Response

The District PCard guidelines are substantially similar to those of the State PCard guideline and therefore allowing food and restaurant purchases is done with the approval of Executive Directors prior to purchases. Written documentation is obtained and kept to include justification and explanation for food purchases.

Internal Audit's Follow-up Note re: Administration's Response Above

Internal Audit re-directs attention to the standard, statement of condition and cause of condition noted above. State guidelines clearly recommend MCC block for food purchases, and the District rightfully adopted the same in its procedures. Also, the state and district procedures specifically prohibit food purchases with the p-card. Procurement management agrees with these provisions.

However, senior level administration has established an exception if Executive Directors deem it okay to purchase food with p-cards. Based on state guidelines, this exception should not be adopted without prior written request to, and consent from the Office of the Comptroller General. It is also noted that many food purchases noted in this review were also from classified staff who are not getting prior approval from an Executive Director, or any other higher level supervisor.

Also, if the District wants to allow food purchases, which goes against state guidelines and District procedures, it has not established written protocols for what constitutes a valid business reason for buying food, snacks, etc. with a p-card or even via an invoice/purchase order process. There were food purchases noted in sample testing above in which no valid business purpose was established. Cardholders simply purchased food, snacks, etc. for personal consumption with and without prior approval. Prior approval does not subrogate the requirement of a valid business purpose.

2. If it is the wish of the District and the Board to allow food/restaurant purchases for consumption by employees going forward, there should be a formal request to, and approval from OCG. District procedures would have to be updated.

Administration Response

The State PCard Policy Guideline references the following:

“Counties and Local Political Subdivisions (Group C entities) include cities, counties, school districts, special purpose districts, and other local government entities. Group C entities make payments from their own checking accounts. These entities shall determine supply/service purchases and develop their own purchasing limitations consistent with applicable law.”

Based on the information above, Richland One is among Group C, therefore the District has developed its own purchasing limitations for food and/restaurants purchase and prior approval is being documented with each PCard purchases as outlined in response 1 above.

Internal Audit's Follow-up Note re: Administration's Response Above

Internal Audit appreciates and respects the citation from the Administration. However, the criteria/standard section outlined in the audit report above does recognize the district as a Group C entity (the whole premise in the review is that the District is a Group C entity; it's a given), and the underlined citation from the Administration has no bearing on the information presented on this subject. If the District wants to continue its current practice, it is accepting the risk of unallowable personal food purchases going forward.

The risk can be eliminated by not allowing food purchases with the p-card, which is the intent of state guidelines and current district written procedures, or the risk can at least be controlled/better managed by establishing what constitutes a valid business purpose and increasing appropriate monitoring.

Again, Internal Audit re-directs attention to the potential impact discussed above. The overall financial impact as a percentage of the budget is not significant, but the potential public relations impact is evident.

3. If written approval is obtained to allow food purchases for consumption by employees, definitive criteria regarding what constitutes a valid business/school purpose for purchasing food, irrespective of the method of purchase (p-card, requisition/invoice or petty cash), should be established immediately; i.e. under what circumstances is a food purchase for employee consumption allowed.

Administration Response

The Administration concurs with this recommendation. The administration provides guidelines to principals and directors on when food/meals can be purchased and price range per meal allowed annually.

Internal Audit's Follow-up Note re: Administration's Response Above

There were no written guidelines provided to Internal Audit, although the request was made on several occasions. Again, Internal Audit re-directs attention to the statement of conditions and the associated exhibits for this section/item. Sample review of p-card purchases noted many expenditures for personal food and snack items that had nothing to do with meeting meals or any other valid business purpose.

4. If policy is revised to allow food purchases via p-card, the current requirement to annotate the receipt and/or other appropriate document with the who, what, why, etc. to substantiate a valid business/school purpose for the food purchase, should be enforced with applicable disciplinary action where non-compliance exists.

Administration Response

The Administration concurs with the recommendation. The approval form (updated January 2021) has been updated to include who, what, why, etc. to substantiate food purchases.

Internal Audit's Follow-up Note re: Administration's Response Above

In Internal Audit's best judgment, it does not appear that the administrative responses in this section C – Unallowable Food Purchases with the P-Card comport with the facts detailed in the Criteria, Conditions and Impact sections on pages 7 – 8 above. In all other sections of this report, A, B and D – H, the administration agrees with the recommendations and has set forth control measures to directly address the noted deficiencies.

It is not necessary to keep this project open to further discuss Section C. A subsequent follow-up review in accordance with Auditing Procedures, will assess the effectiveness of any control measures implemented by Procurement to address concerns regarding food purchases with the purchasing card.

D. Other Prohibited Purchases (other than food/restaurants)

Criteria

State procedures at IV. E and District procedures at 6.3 outline other prohibited purchases; specifically:

- State procedures at V.A.1 state that internal controls should include appropriate separation of duties between making transactions (cardholders) and review and approval of transactions (liaisons/approval officials)
- District procedure 6.1 stipulates that the card may only be used by that individual whose name is on the card; use of p-card for personal or unauthorized purchases is strictly forbidden
- State procedures at III.D.1.i).ii requires the cardholder to maintain itemized receipts and to ensure the product or service purchased is described in sufficient detail to validate appropriate business use. Also, per III.B.6 the approving official should monitor transactions and card activity to ensure that all purchases are for legitimate business use.
- District procedures at 8.4.requires the cardholder to maintain itemized receipts in such detail to validate the purchase as appropriate for legitimate business/school purpose. Also per 8.3.1.5, the approving official is to review all documents to ensure receipts have the required information and are valid business use purchases.
- Procurement issued a memorandum November 12, 2020 and again on November 20, 2020 to reinforce the requirement that all receipts are to be annotated with an explanation of the purpose of the purchase
- In the State's program overview, it established that all entities participating in the p-card contract are required to use the WORKS system provided by Bank of America for card administration purposes; per District guidelines, receipts should be uploaded into WORKS and hardcopies maintained for the monthly approvers' review.

Statement of Conditions

The following conditions were noted from the sample review illustrated above at section IV.A, on page 2 of this report; a summary is listed below and details are illustrated at **Exhibit 2** at the end of this report:

1. Results of the sample review of transactions noted that many transactions lacked supporting documentation and/or information annotated on the receipt to verify as a purchase made for a valid school/business purpose. In many transactions the purchase was for items that are suitable for personal/social use as well as business use. There is no information provided with the receipt to differentiate.
2. Based on audit review of receipts and/or email confirmation of the purchase from the vendor attached to the receipt, it was noted that in some cases, a person other than the cardholder had access to and used the p-card, which increases risk of card misuse.
3. Sample review also noted that p-card receipts are not consistently uploaded into the WORKS system, as required. Per survey responses, liaisons confirmed this condition but state that hardcopy receipts are maintained and sometimes stored on their shared drive.

Cause of Condition

1. There is a certain level of trust granted to the cardholder that all purchases are for valid business purposes, resulting in minimal scrutiny from the approving official in certain cases. Also, based on interviews it was suggested that the approving official may not have sufficient time to review purchases in detail, or the approver detected but did not report the infraction to the P-card Coordinator.
2. The cardholder allowing the liaison or another staffer to use the card is an accepted practice in some cases, especially for online purchases.
3. Based on survey responses, annotating the receipt is not a common practice and uploading receipts to WORKS was not viewed as a requirement.

Potential Impact of Condition

- The amount of p-card purchases (over 2 million in 2020) compared to purchases through the regular requisition/invoice payment process (well over 100 million) suggests that the potential financial impact may be minimal. However, continuous non-compliance increases the risk of inappropriate purchases which may increase regulatory scrutiny. Also, potential adverse public relations impact outweighs the financial impact.
- Not having all receipts loaded into WORKS inhibited the audit process because access to all hard copy receipts was unavailable due to renovations at CSF building where the receipts area stored. Some receipts were available on liaison shared drives, but audit sample measures had to be adjusted due to retrieval issues. Also, administrative costs increase if documents are not readily available in WORKs to allow management to perform operational assessments in a timely manner.

Opportunities to Improve

1. *Reinforce procedural guidelines regarding annotation of receipts and restrictive use of the card only by the cardholder.* Training should include distribution of the procedures to all cardholders, liaisons and approving officials. Follow-up, refresher training should be immediately scheduled for all long-term cardholders and approval officials. Proper controls should be the emphasis over trust and convenience.

Administration Response

The Administration concurs with the recommendation and will incorporate immediately in all future training sessions.

2. Establish better accountability through the monthly review and approval process with the approval official. Better awareness and training with the cardholders should further minimize inappropriate purchases, but repeated questionable purchases should also be identified by the approver, with appropriate action taken based on established disciplinary guidelines.

Administration Response

The Administration concurs with the recommendation and will incorporate immediately in all future training sessions.

3. Disciplinary guidelines should be published and distributed along with the procedures manual, with annual attestation of receipt and review.

Administration Response

The Administration concurs with the recommendation. Disciplinary guidelines will continue to be distributed annually to the cardholder.

Internal Audit's Follow-up Note re: Administration's Response

Guidelines should be issued to all involved in the p-card process, not just the cardholder. Also, signature attestation should be obtained.

4. Reinforce the procedural requirement to upload receipts into WORKS to facilitate timely retrieval of information.

Administration Response

The Administration concurs with the recommendation. The Pcard Administrator will immediately enforce due dates.

E. Application of Budget Codes for Each Transaction

Criteria/Standard

The current process establishes object code 390200 – Miscellaneous Purchased Services as the default object code when a p-cards are issued to the cardholders. Per District procedures at 8.5, the liaison has the responsibility of reviewing and uploading into WORKS, the appropriate object codes for individual transactions made by the cardholder.

Statement of Conditions

Per results of the sample review of transactions (from page 2 of this report), the organization/function/unit code to identify the location, department, school, etc. is usually accurate. The same is true for the fund code, which is 00001 – General Funds in every p-card transaction. However, in many transactions the *object code* which helps to identify the type of service or commodity obtained as a result of a specific purchase (i.e., nature/purpose of the purchase) is wrong in many cases:

1. In three of the 12 p-cards sampled, the default code 390200 – Miscellaneous Purchased Services was applied to every single purchase for the audit period January 2020 – December 2020; i.e. the default code was never changed to apply the actual code for the purchase.
2. For the other 9 p-cardholders, applying the proper object code was inconsistent; a few examples from the sample include:
 - Cardholder (principal) purchased clothes for student and object code 46000 was applied, which is the object code for Food
 - Cardholder (a director in operations/non-school) made purchase at Staples in which one half was spent on office supplies and other half on bulk snack items (chips, cookies, etc.); the object code applied was 410100 – Instructional Supplies
 - Cardholders (various – bookkeeper, principal, a director in operations) purchased professional protection equipment, sanitizers, etc. and coded as 410100 – Instructional Supplies or 390200 – Miscellaneous Purchased Services, instead of safety supplies – 410550
 - Various cardholders purchased Christmas CD's, holiday cards, etc. applied 390200 – Miscellaneous Purchased Services as the objective code; these type purchases were made December 16 – 17, 2020 while on or near Winter Break and are also questionable as valid business/school expenditures at section IV.C of this report
 - Most food/restaurant purchases applied object code 46000 – Food, 390200 - Miscellaneous Purchased Services and 410200 – Office Supplies; the appropriateness of food/restaurant purchases is also addressed above at section IV.C of this report

- A cursory review of other cardholder transactions (outside of the specific sample review) noted that the misapplication of object codes in p-card expenditures is prevalent throughout the District; this condition is confirmed by survey responses from liaisons
3. Survey responses also noted that some p-card purchases are made for certain budget line items in which funds are not available.

Cause of Condition

1. Per survey responses, in some instances the secretary/administrative assistant who also serves as the liaison, pointed to lack of time and/or prioritization of other duties and responsibilities as a reason proper codes are not applied for each transaction. It was also stated that it was not brought to their attention that it was a major concern.
2. P-card transactions are not connected to MUNIS until the end of each month, so the p-card purchase may be made for a budget line item even if there are no more funds available in that budget line. School/department budgets are not consistently monitored to verify availability of funds for a particular budget line before the p-card expenditure is made.

Potential Impact of Condition

1. Improper recording of object codes creates inaccurate accounting of expenditure categories, which adversely effects budgeting and operational planning by the Administration and the Board. It also increases the risk of inappropriate purchases.
2. The school or department not monitoring their budget prior to p-card purchases increases the number of budget line item adjustments and journal entries, and strains administrative resources in Budget and Finance

Opportunities to Improve

1. Principals and department heads with p-cards should increase efforts to monitor budgets to ensure availability of funds prior to making p-card purchases.

Administration Response

The Administration concurs with the recommendation and will incorporate immediately in all future training sessions.

2. The Budget Office should be engaged to help with follow-up training of cardholders, liaisons and approving officials to emphasize the importance of applying the proper objective code to each transaction. Accountability should be established to ensure compliance going forward.

Administration Response

The Administration concurs with the recommendation. Budget Services will be included in future training workshops. This will be incorporated immediately in all future training sessions.

F. Identifying Accountable Property for Inventory

Criteria/Standard

The District’s Property Administration Manual (2001 is latest revision) states at Section III – Property Accountability, that all property \$500 or more in cost, or property designated as a sensitive item \$100 or more in cost, must be processed through and accounted for on formal District fixed assets documentation and added to the fixed assets master listing before issue. Examples of sensitive equipment include:

- Calculators
- Cameras
- Copiers/Faxes
- Etc.

Although there is no specific mention in the p-card procedures manual as a prohibited transaction, the Procurement memo issued in November 2020 provided a *reminder* that *all* equipment over \$100 is a prohibited purchase with the p-card (possibly adopted practice over the years, but not codified into p-card procedures).

The memorandum also states that over the past year this type of purchase has increased, and accountability is limited. It goes on to state that anything over the \$100 threshold must be procured via the regular requisition/invoice process and requires fixed asset tagging by Property Accounting in Financial Services.

Although p-card purchases of equipment over \$100 are not allowable, if such purchase is made the liaison should consistently apply the 54000 object code to facilitate tracking for inventory purposes.

Statement of Conditions

Sample review noted p-card purchases of equipment over \$100 that should not have been allowed, but also did not use the proper object code to identify as an equipment purchase. Examples from the sample review of transactions include:

Cardholder	Date	Amount	Vendor	Item	Incorrect Object Code Used
1207	1/14/20	157.67	Staples	Serving cart	410200 Instructional Supplies
7040	12/10/20	157.99	Office Depot	Shredder	390200 Misc Purchased Services
5907	11/22/20	557.27	Lowe’s	Christmas tree	390200 Misc Purchased Services
4847	2/4/20	1079.91	Quill.com	8 graphing calculators	390200 Misc Purchased Services

Cause of Condition

- Survey of liaisons also confirmed that identifying and tagging equipment for inventory is not a common practice, except for Information Technology equipment which is usually procured through the regular requisition/invoice process. Convenience and desire to acquire items in a quick fashion were primary reasons equipment is purchased with p-card and delivered directly without being tagged for inventory.

- There was no indication of any fraudulent intent to circumvent procedures for purposes of acquiring equipment for personal use, as all equipment noted *per sample* was found to be at the school/department.

Potential Impact of Condition

- Although no theft of equipment was noted per the sample review of purchases, circumventing procedures increases the risk of equipment being purchased for personal use in the future. Equipment over \$100 or more should not be purchased with p-card, but in the event they are, the proper object code should be used to facilitate Property Accounting’s year-end review to identify equipment that was not properly inventoried.
- This back-end control in Property Accounting is a tedious process that increases administrative costs, and is compromised when the cardholders/liaisons are not applying the proper object code on the front-end.

Opportunities to Improve

1. Written notice should be sent again to Principals and district management to discontinue the adopted practice of purchasing equipment over \$100 with the p-card, especially since the proper object code is not being utilized. The procedures in place should be periodically discussed in staff meetings.

Administration Response

The Administration concurs with the recommendation. Additionally, the following will be emphasized during training sessions – Any equipment purchase under \$100 (including shipping and tax etc.) is approved to purchase using the Pcard as these items do not require labeling and indeed are treated as supplies, coded to supplies object codes.

For simplicity, and to avoid end users having to designate equipment as a sensitive item or not, no equipment valued at over \$100 (unit cost) should be purchased using the P-card. Equipment with a unit cost over \$100 (including shipping, tax etc.) must be purchased using a requisition and PO and be shipped to the warehouse to allow for proper accountability. Exceptions to this include furniture, repair parts under \$500 (e.g. printer heads, equipment like supplies (e.g. LED bulbs for projectors) and equipment that is purchased as a student incentive and will not be used with the District’s normal business operations. This procedure will be shared with Pcard holders during training annually.

2. The above opportunity to improve the process and further mitigate the risk of theft can only be accomplished if accountability is established with the cardholder, liaison and approver through appropriate disciplinary action/card suspension for continual non-compliance.

Administration Response

The Administration concurs with the recommendation.

3. Property Accounting should consider updating the Property Administration Manual and meet with Procurement to ensure full clarity and consistency in rules regarding purchase of equipment over \$100.

Administration Response

See response to 1 above.

G. Split Transactions Circumventing Single Transaction Limit

Criteria/Standard

Per District p-card procedures at section 5.2, the single purchase transaction limit is \$1,500. The purpose of single purchase limits is to require that purchases above established limits be subject to additional controls to ensure they are properly reviewed and approved. Purchasing procedures specifically prohibit the splitting of transactions to avoid the \$1,500 limit, and require bid quotes if a purchase exceeds \$1,500.

Section IV.B of the South Carolina Purchasing Card Policy and Procedures states that splitting transactions to avoid the single transaction limit is strictly prohibited and may result in removal of P-card privileges. District procedures at Section 8.2.5 states the same restriction, verbatim.

Statement of Condition

- Internal Audit’s sample review of purchases from section IV.A of this report and cursory review of all transactions listed on the January 2020 – December 2020 online District Expenditure Transparency reports, noted instances of split transactions in which purchases to the same vendor on the same day were split to avoid the \$1,500 single transaction limit. Examples include:

Date	Cardholder	Vendor	Amount
2/27/20	4847	Balloonopolis	\$1,313.96
2/27/20			481.50
7/22/20	8284	Shields by Zverse	\$1,439.04
7/22/20			399.06
5/21/20	8117	Gifts by Design	\$833.35
5/22/20			833.35
11/4/20	4637	Bridgeway	\$783.50
11/4/20			783.49

- Cardholders circumvented single purchase limits by splitting transactions into two or more segments to stay within their single purchase limit, which violates procedural controls. There is no indication that these infractions were identified and reported during the monthly review process with the liaison and approver

Cause of Condition

1. Based on survey responses, convenience and urgency to obtain the goods/services was noted as the primary factor for splitting transactions.
2. State procedures at III.A.2.e state that the liaison, who has review responsibilities, is required to immediately report when a cardholder splits purchases to avoid the \$1,500 single transaction limit. Although district procedures 8.2.5 prohibit split transactions, there does not appear to be a specific section that charges the liaison or the approving official with the responsibility to immediately report that infraction to the P-card Coordinator or any senior official.

Potential Impact of Condition

- Split transaction are a direct violation of state requirements and District procedures pursuant to the p-card contract and zero tolerance is the stated standard.
- Although no inappropriate purchase came about because of these particular split transactions found in this limited sample review, continuous circumvention of procedures increases the risk of improprieties going forward.
- Continual violations may adversely impact the ability to use the contract in the future. Also, lower price opportunities through a competitive bid may have been lost, which may have regulatory and financial repercussions.

Opportunities to Improve

1. Use reminder communications to cardholders, liaisons and approvers to reinforce the restrictions on split transactions. Also, include in written procedures the requirement for the liaison and the approver to detect split transaction during monthly compilation, review and approval, and report to the P-card Coordinator.

Administration Response

The Administration concurs with the recommendation. This process will be implemented immediately.

2. A log of infractions should be maintained and appropriate disciplinary action/card suspension should be invoked, without exception, if non-compliance continues. There should be zero tolerance for split transactions.

Administration Response

The Administration concurs with the recommendation.

H. Review of Span of Control

Criteria/Standard

Sections III.A.3 and V.A.5 of the State policy and procedures manual states that there should be appropriate limits on the number of cardholders assigned to an approving official and liaisons in order to ensure adequate review of business need and documentation for each purchase, and to ensure that each purchase complies with policy.

District procedures at 8.2.6 establishes the same mandate. State nor district procedures establish a specific number because some subjectivity is involved. However, industry standards suggest that the liaison and the approving official review no more than five to seven cardholders.

Statement of Conditions

Internal Audit reviewed the P-Cardholder Profile Master Spreadsheet provided by Procurement, which lists all cardholders, their liaison and their approver. That review noted P-card approving officials with more cardholders than are considered to be manageable based on industry standards; for example:

Department	Liaison	Approver	# of Cardholders	Note
Building Services	aaa	ccc	12	A
Building Services	bbb	ccc	1	
Transportation	ddd	eee	16	B
Lower Richland	fff	ggg	5	C
Lower Richland	hhh	ggg	1	

- A aaa is liaison for 12 cardholders and she is a cardholder herself with bbb as liaison; ccc is the approver for all 13 cardholders, which indicates an unmanageable span of control given the other duties of ccc (Director)
- B Unmanageable span of control for ddd as liaison and eee (Director) as approver, who both have p-cards with the COO as the approver
- C Lower Richland has 6 total cards; no other school has more than 1 (except S. Kilbourne has 2); fff (bookkeeper) has a card and is liaison for 5 cardholders, hhh (staff) has a card and is liaison to fff; while ggg (principal) is approver for all 6 cardholders

Cause of Condition

1. The district has not established a definitive number or criteria for determining an acceptable, manageable span of control.
2. There is no ongoing management assessment process in place to gauge or measure functional span of control in the monthly review and approval process.

Potential Impact of Condition

An unmanageable span of control can lead to a breakdown in the approval process, especially when the approver delegates some of their responsibilities to the liaison who may report to the cardholder (improper separation of duties). The risk of inappropriate purchases going undetected may increase.

Opportunities to Improve

The number of cardholders an approving official reviews should be manageable. Accordingly, the Administration should define the maximum span of control for approving officials, with the process/standard assessed on an annual basis. Procurement industry best practices suggest that approving officials be sufficiently independent and of sufficient rank to question cardholders when additional information is needed about specific transactions.

Administration Response

The Administration concurs with the recommendation.

Internal Audit's Follow-up Note re: the Administration's Response

Given the number of years of pcard operations in the District and the ability to query data reports from WORKS, management should be able to establish a definitive maximum standard to facilitate efficient and accurate review of pcard statements by the approving official. The Administration concurred with the recommendation, but its response did not establish and provide a definitive standard for maximum span of control.

I. Excessive Distribution of P-Cards

Criteria/Standard

State procedures at III.A.1 (a).x state that cardholder accounts should be monitored for inactivity and promptly closed if the card is no longer needed. District procedures at section 18.2 state that the P-Card Coordinator should monitor p-card accounts for inactivity.

Statement of Condition

1. From the master control list of all cardholders, Internal Audit selected a judgmental sample based on the nature/size of the school/department and the number of cardholders in a particular school/department. From this selection, Internal Audit ran a query within WORKS to stratify the number of transactions for the selected cardholders during calendar year 2020; the following was noted:

Cardholder	Dept./School	Transactions in 2020	Total	Note
1465	Social Work	6	\$1,370.66	A
7673	Student Support	0	0	
2567	S. Kilbourne	10	\$878.82	B
7533	S. Kilbourne	14	\$2,2284	B
2246	Horrell Hil	6	\$503.18	C
3753	Mentor Program	0	0	
3705	Human Resources	11	\$1049.50	D

- A 1465 reports to 7673 who reports to 1207 (Director of Student Intervention Services) who reports to 7838 (Chief of Staff); all have p-cards; it appears that the p-card process for Student Intervention Services could be streamlined
- B 10 transaction over 4 months totaling \$878.82 for 2567; 14 transactions over 5 months totaling \$2,284 for 7533; both are at South Kilbourne Elementary and the overall expenditure activity for an elementary school suggests that one card should suffice to go along with the normal procurement and petty cash process with the secretary or bookkeeper
- C 6 transactions over 3 months totaling \$503.18, which were primarily food purchases that should have been blocked
- D 11 transactions over 12 months totaling \$1,049.50; this cardholder 3705 is Chief HR who has an Executive Assistant and a Coordinator with p-cards; if the Chief forfeits his p-card he can be the approver for his Assistant and his Coordinator and streamline the process for HR; also, the Superintendent would not have to be burdened with being the HR Chief's approver.
2. It is possible that the rebate incentive from Bank of America (BOA) may include the statistic of average net spend per card, which is more reason to address inactive or under-utilized cards. Internal Audit was unable to verify BOA's rebate methodology.

Cause of Condition

- There is no periodic management review of p-card usage to determine if cardholder still needs a p-card based on activity levels of the department/school. Also, there is no standard criteria for inactive or under-utilized.
- Procurement states that there is no reconciliation or verification of the rebate received from BOA to validate the accuracy. Also, BOA's metric or methodology used to calculate the rebate is not known.

Potential Impact of Condition

- A proliferation of cardholders increases the District's financial and reputational exposure, and makes it difficult to maintain effective internal controls. The risk of unauthorized use or fraudulent charges increase with existence of cards not needed, or used infrequently.
- There is potential for lost income opportunity if the rebate methodology is not known and the accuracy of the amount received is not verified.

Opportunities to Improve

1. Establish a minimum standard for monthly usage based on the nature/need, the activity level of the department/school and the total number of cardholders in the school/department; deactivate the card when the standard is not met

Administration Response

Schools/departments Pcard usage may vary from month to month due to the location, programs, activities and the school calendar. However, the Pcard Administrator will monitor activities to ensure usage is reasonable.

Internal Audit's Follow-up Note re: the Administration's Response

“Reasonable” is not a definitive standard of measure. Given the usage queries readily available in WORKS, management should have the ability to detect non-use over an extended period of time and establish a minimum usage standard. As noted above in Statement of Conditions, Cause of Conditions and Impact, cards inactive for an extended period are not properly monitored, which provides a cardholder with nefarious intent, the opportunity to make an inappropriate purchase without being detected. Accordingly, a card not used for 6 – 7 months as an example, should be de-activated with no discretion. See recommendation 2 below.

2. Establish a procedure to review each employee's need for a card prior to and after issuance to determine if the need continues. Routine usage reports should be queried and reviewed to identify cards that are seldom used, or not used to the established standards; key indicators may include:
 - Number of transactions per card
 - Amount per transaction
 - Number of active cards in a school/department

Administration Response

The Administration concurs with the recommendation

3. Opportunities to streamline within a school/department to facilitate management of the p-card process should be periodically assessed if multiple cards are distributed to one school or department.

Administration Response

The Administration concurs with the recommendation. The Pcard Administrator and Director of Procurement will review annually and provide a report to the Chief Financial Officer for further action.

4. After verifying the rebate methodology in place, management should establish a process to reconcile, or validate the accuracy of the rebate received from Bank of America. If it is determined that part of the calculation involves net spend per card, additional attention should be given to the number of cards distributed. There should be a process in place to maximize the rebate without compromising program compliance and objectives.

Administration Response

The Administration concurs with the recommendation. The Pcard Administrator and Director of Procurement will review annually for accuracy.

V. GENERAL

Internal Audit believes that adequate attention to the audit recommendations outlined in this report, along with continuous development of initiatives already undertaken, should help the Administration comply with state guidelines and District procedures, and affect continuous improvement in p-card operations going forward. Proper attention will establish a good internal control framework that provides a foundation for minimizing risk of procedural deficiencies in the future.

Leadership throughout the Procurement Card process should establish a culture that embraces the importance of procedural controls. Periodic internal assessments by management to identify risks, adhering to established procedures, appropriate monitoring, and communicating relevant information up, down and across the organization will reinforce that control framework.

VI. CONCLUSION

Internal Audit would like to express sincere appreciation to the Director of Procurement and the Pcard Coordinator for their assistance provided during this review.

Kelvin L. Washington, CIA
Internal Audit
Richland County School District One
Board of Commissioners

Exhibit 1 – Examples of Food, Grocery Store, and Restaurant Purchases Re: Audit Section IV.C

C/H	Date	Amount	Vendor	Written on the Receipt - Verbatim	Note
3405	1/17/20	106.05	Krispy Kreme	Meals for staff - PD	
3405	11/18/20	131.55	Dunkin Donuts	Morning refreshments since Ed Week	
7040	2/20/20	371.95	Chick Fil A	Food for training	
7184	1/29/20	190.57	Sam's	Nothing was written on the receipt	
7184	1/20/20	205.58	Sam's	Nothing was written on the receipt	1
7184	2/2/20	6.84	Walmart	Nothing was written on the receipt	2
7184	2/2/20	24.15	Aldi's	Nothing was written on the receipt	3
7184	2/26/20	18.98	Little Caesar's	PTO released from hospital; feed family	
7184	6/3/20	21.45	Lita's Treats	Nothing was written on the receipt	4
7184	6/16/20	457.97	Doggy Bagz	Nothing was written on the receipt	5
7184					6
2410	3/8/20	71.33	Sam's	Nothing was written on the receipt	
2410	3/17/20	234.87	Chicki's Wings	Nothing was written on the receipt	
2410	5/7/20	587.82	Groucho's	Nothing was written on the receipt	
2410	8/17/20	217.02	Sam's	Nothing was written on the receipt	7
2410					8
2625	2/18/20	390.37	Salsarits's	Nothing was written on the receipt	
2625	2/20/20	90.97	Food Lion	Nothing was written on the receipt	9
2625	5/21/20	1052.50	Seawell's Banquet	Nothing was written on the receipt	10
3374	1/22/20	149.47	Sam's	Nothing was written on the receipt	11
3374	1/22/20	537.94	California Dreaming	Nothing was written on the receipt	12
1428	8/31/20	110.15	Sam's	Nothing was written on the receipt	13

- 1 Groceries, grits, frozen biscuits, etc.
- 2 Eggs and honey wheat; purchased at 9:19 p.m.
- 3 Flour, jelly, sugar, milk, juice; purchased 4:37 p.m. in 29229 (cardholder same zip); school is 29203
- 4 6 cupcakes purchased 5:37; bakery on Killian Road; school is downtown
- 5 Food truck; location in same zip code as cardholder, not near school
- 6 Per general scan of transactions (not part of detailed sample review of receipts) noted many more food, grocery store purchases during 3/17/20 – 6/2/20 when there was little to no in-person school due to the pandemic; other cardholders as well
- 7 Cookies, p-nuts, etc.
- 8 Noted that a p-card request form was used for some supply purchases (not food) when a teacher makes a request to the cardholder/principal; no such request form was noted for any food purchase per sample review
- 9 Sodas, strawberries, etc. purchased 3:47 p.m.
- 10 Banquet held **12/19/19** but paid per p-card 5/21/20 per invoice attached to receipt
- 11 Nothing on the receipt but description section in WORKS (seldom used) says “meeting snacks”
- 12 Nothing on the receipt but description section in WORKS says “lunch meeting”
- 13 Chips, candy, cookies, water, etc. purchased at 7:49 p.m.

Exhibit 2 – Examples of Other Prohibited Purchases (other than food, restaurants) Re: Section IV.D

C/H	Date	Amount	Vendor	Description	Note
2625	11/17/20	266.79	Gallery	Holiday Cards	
2410	3/8/20	86.27	Lowe's	Flowers and Plants	
3374	12/16/20	972.70	Bruce's Greenhouse	50 10" Roses	
5907	11/22/20	557.27	Lowe's	Christmas Tree	1
7040	12/3/20	750.00	Paypal	Professional Services	
3941	10/22/20	171.72	Walmart	Pet Training Pads	
7184	6/4/20	113.32	Kroger's	Potted Plants	2
7184	8/22/20	182.20	Amazon	Household Cleaning Supplies	3
7184	12/5/20	100.00	Sam's	Sam's Membership	4
7184	11/10/20	17.49	Dominos	Pizza	5
8431	5/5/20	148.44	Target	Footballs, board games	6
1428	12/23/20	1458.60	Impromoteu	60 embroidered coolers	7

- 1 Management may deem a Christmas tree a valid office supply; however, expending \$557.27 in general funds for a tree is questionable; also, the tree is useful for multiple years but was not tagged for inventory and did not have correct object code applied
- 2 Purchased 7:32 p.m. and nothing written on receipt to explain purpose of the purchases; also did not apply an object code
- 3 Household cleaning supplies shipped directly to cardholder's house per email receipt from Amazon; used miscellaneous purchased service as the object code
- 4 Cardholder lost the receipt and completed a lost receipt affidavit, but signed it as the requestor/cardholder and the authorizer/approver.
- 5 Per online receipt purchase was made by liaison and picked up by the liaison using cardholder's card
- 6 May be allowable purchase for a school activity; the issue is that it was ordered by a guidance counselor who set up an online account at Target in their name and used the cardholder's card
- 7 A different cardholder (5415) used this cardholder's card for this purchase on December 23, 2020 when schools are on Winter Break; also, cursory review (not detailed receipt review because not part of sample) of 5415's transactions noted many purchases for questionable items during time of no in-person school)

TAB 5

TAB 5

TAB 5

[REDACTED]

From: Williams, Susan G <susan.williams@richlandone.org>
Sent: Tuesday, September 21, 2021 3:05 PM
[REDACTED]
Cc: Witherspoon, Craig
Subject: RE: [External] FOIA request

[REDACTED]

Please see the response per your FOIA request dated September 14, 2021 via email.

In response to Cardholder Termination FOIA request via email dated September 14, 2021, the District has closed zero (0) accounts as a result of the following:

- The Purchasing card is used for personal or unauthorized purposes.
- The Purchasing Card is used to purchase alcoholic beverages or any substance, material, or service which violates policy, law or regulation pertaining to RCSD1.
- The Cardholder allows the card to be used by another individual.
- The Cardholder splits a purchase to circumvent the limitations of the Purchasing Card.
- The Cardholder uses another Cardholder's card to circumvent the purchase limit assigned to either Cardholder or the limitations of the Purchasing Card.
- The Cardholder fails to provide Departmental Liaison with required receipts.
- The Cardholder fails to provide, when requested, information about any specific purchase.
- The Cardholder does not adhere to all of the Purchasing Card policies and procedures.

The above information is applicable for the following periods:

- January 1, 2019 through December 31, 2019
- January 1, 2020 through December 31, 2020
- January 1, 2021 through Current

Sincerely,

Susan G. Williams

General Counsel
1616 Richland Street, Room 203
Columbia, SC 29201
Phone: (803)231-7404
Email: susan.williams@richlandone.org



VISION

Richland School District One, in collaboration with an engaged community, is committed to ensuring that each learner achieves his/her potential in a safe, caring, academically challenging and diverse learning environment that will develop productive citizens for a changing world.

MISSION

We are Richland One, a leader in transforming lives through education, empowering all students to achieve their potential and dreams.

[REDACTED]

Sent: Tuesday, September 14, 2021 11:33 AM
To: Williams, Susan G <susan.williams@richlandone.org>
Subject: [External] FOIA request

Ms. Williams,

Please provide a copy of the following documents pursuant to the South Carolina Freedom of Information Act, SC Code Ann. § 30-4-10 et seq.

1. See attached PDF (Pcard accounts closed Jan. 1 – Dec. 31, 2020).
2. See attached PDF (Pcard accounts closed Jan. 1, 2021 through present).
3. See attached PDF (Pcard accounts closed Jan. 1, 2019 – Dec. 31, 2019).

If there are no documents responsive to this request, an email confirming that will be acceptable.

I presume the documents responsive to this request are already scanned and in electronic format and readily available as they would be something already distributed within the District, and thus I would like to receive them via email.

Regards,

[REDACTED]

CONFIDENTIALITY NOTICE

This message is intended only for the use of the individual or entity to which it is addressed and may contain information that is privileged, confidential, and/or exempt from disclosure under applicable law. If you, the reader of this message, are not the intended recipient, you are hereby notified that any dissemination, distribution, or copying of this communication is strictly prohibited by law. If you have received this communication in error, please notify the sender immediately.

[REDACTED]

From: Williams, Susan G <susan.williams@richlandone.org>
Sent: Wednesday, June 16, 2021 1:26 PM

[REDACTED]

Cc: Witherspoon, Craig; Mathews-Hazel, Sherri
Subject: RE: [External] RE: [External] FOIA request

Mr. Shea:

I anticipate getting back with you next week regarding this matter.

Sincerely

Susan G. Williams

General Counsel
1616 Richland Street, Room 203
Columbia, SC 29201
Phone: (803)231-7404
Email: susan.williams@richlandone.org



VISION

Richland School District One, in collaboration with an engaged community, is committed to ensuring that each learner achieves his/her potential in a safe, caring, academically challenging and diverse learning environment that will develop productive citizens for a changing world.

MISSION

We are Richland One, a leader in transforming lives through education, empowering all students to achieve their potential and dreams.

[REDACTED]

Sent: Wednesday, June 16, 2021 1:20 PM
To: Williams, Susan G <susan.williams@richlandone.org>
Cc: Witherspoon, Craig <craig.witherspoon@richlandone.org>; Mathews-Hazel, Sherri <sherri.mathews-hazel@richlandone.org>
Subject: [External] RE: [External] FOIA request

Ms. Williams,

I am following up with the below FOIA request, the response for which was due May 27, and your below email. I have not received any response yet. However, I have reviewed the statements posted on the District's website, but most are still not in compliance as names are redacted. P-cards are separate from the transaction register in terms of the Proviso. The Proviso allows for redaction of names when it identifies salary, wages, or other compensation. As P-cards are by their nature NOT salary, wages, or other compensation, only the account numbers can be redacted.

The Dec. 2020, Jan 2021 and Feb 2021 statements are in compliance. July-Nov 2020 and March 2021 are improperly redacted. Jan-June 2020 statements are not uploaded to the website at all.

I assume the District already has a copy available, but below is the relevant excerpt of the Proviso provided by the SC Office of Comptroller General with respect to the transparency reports. The P-Card section is in bold:

>>>>>>

School districts must maintain a transaction register that includes a complete record of all funds expended over one hundred dollars, from whatever source, for whatever purpose. The register must be prominently posted on the districts internet website and made available for public viewing and downloading. The register must include for each expenditure:

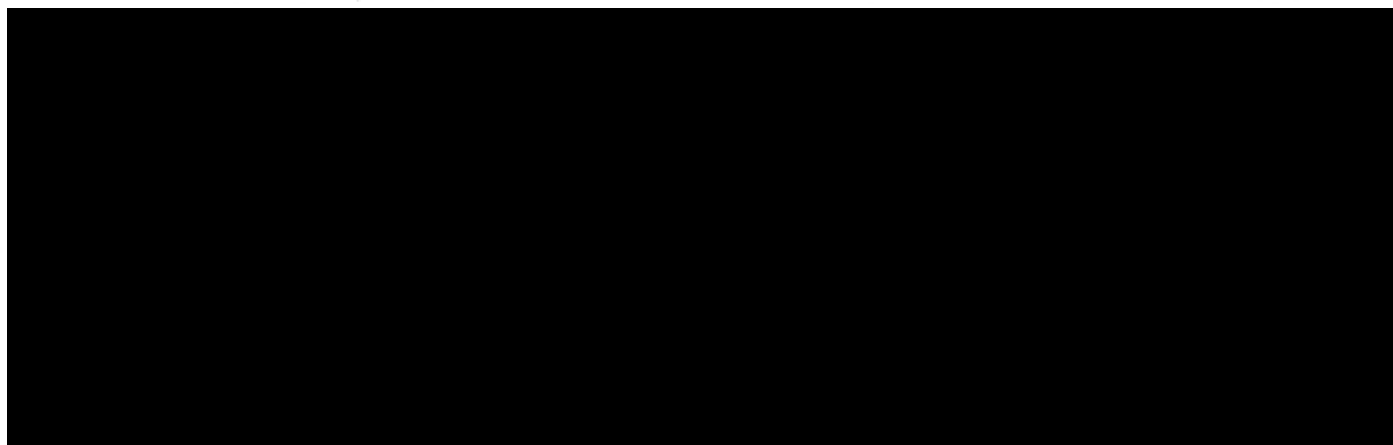
- (i) the transaction amount;
- (ii) the name of the payee; and
- (iii) a statement providing a detailed description of the expenditure.

The register must not include an entry for salary, wages, or other compensation paid to individual employees. The register must not include any information that can be used to identify an individual employee. The register must be accompanied by a complete explanation of any codes or acronyms used to identify a payee or an expenditure. The register must be searchable and updated at least once a month.

Each school district must also maintain on its internet website a copy of each monthly statement for all of the credit cards maintained by the entity, including credit cards issued to its officers or employees for official use. The credit card number on each statement must be redacted prior to posting on the internet website. Each credit card statement must be posted not later than the thirtieth day after the first date that any portion of the balance due as shown on the statement is paid.

>>>>>>

Please either correct this on the website, or otherwise provide the remaining FOIA response.



[REDACTED]

From: Williams, Susan G <susan.williams@richlandone.org>

Sent: Tuesday, April 27, 2021 2:21 PM

[REDACTED]

Cc: Witherspoon, Craig <craig.witherspoon@richlandone.org>; Mathews-Hazel, Sherri <sherri.mathews-hazel@richlandone.org>

Subject: RE: [External] FOIA request

[REDACTED]

This is to acknowledge your request. Information can be viewed on the district's website at www.richlandone.org. Go to the Financial Department to review posted information under Expenditure Transparency. Please be advised that the district is currently in the process of posting additional information regarding credit cards. I will continue to advise you accordingly.

Sincerely,

Susan G. Williams

General Counsel

1616 Richland Street, Room 203

Columbia, SC 29201

Phone: (803)231-7404

Email: susan.williams@richlandone.org



[REDACTED]

Sent: Tuesday, April 27, 2021 9:07 AM

To: Williams, Susan G <susan.williams@richlandone.org>

Subject: [External] FOIA request

Ms. Williams,

Please provide a copy of the following documents pursuant to the South Carolina Freedom of Information Act, SC Code Ann. § 30-4-10 et seq.

1. A copy of each monthly statement for all of the credit cards maintained by Richland One School District, including credit cards issued to its officers or employees for official use, for 2020 and through March 2021. The credit card number on each statement may be redacted.

Documents are requested to be provided electronically. Please note that the documents requested are already required to be posted pursuant to Section 1.25 of Proviso 2020 - 21 Part 1B Section 1A-H630, but are not on the district's website. Thus, I expect there will be no charge for this FOIA request as this is something that already should be available for viewing/download on the website. If the documents are indeed on the district's website and I have overlooked them, please provide the location.

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To: PCard Holders and Liaisons

Thru: LaShonda Outing, Director of Procurement Services *LaShonda Outing*

From: Yolanda Cuttino, PCard Administrator Yolanda Cuttino

Date: November 20, 2020

Subj: PCard Reminders

This memo is sent as a reminder to all PCard users and approvers District-Wide that requirements must be adhered to in order maintain compliance. All spending practices and documentation must be in compliance with the PCard, District and State Guidelines.

Reminders:

- **Statements:** All monthly statements must be submitted to the Yolanda Cuttino, PCard Administrator, by the 10th of each month. Statements must have both signatures, cardholder and manager. Failure to provide approved statements and receipts by the 10th will result in the PCard being **suspended for a minimum of 30 days** and enforcement shall begin **January 4, 2021**, if statements are not received. Liaisons may continue to upload receipts electronically, however printed statements must be sent to Ms. Cuttino on a monthly basis.
- **Food:** Effectively immediately, Purchases of any food (catered), lunches etc. must obtain **prior approval** from Executive Directors prior to the PCard purchase. Approval documentation for each transaction must be included with monthly statements.
- **Equipment:** Equipment over \$100 is not an allowable expense with the PCard. Over the past year, purchases of equipment have increased and accountability not documented. Equipment is considered a fixed asset and anything over the \$100 threshold must be procured via requisition and requires fixed asset tag by Financial Services.
- **Receipts:** Beginning January 1, 2021, all receipts must include and identify the following:
 - *Explanation of purchase (i.e. student incentive, parent conference, etc.)*
 - *Grade (if applicable)*
 - *Authorization of purchase signature*
 - *Location/Department*

Information must be outlined/written on each receipt or attached to the receipt to justify the purchase.

- **Billing Address:** The merchant billing address is 201 Park Street, Columbia, SC 29201. Failure to use this address will result in the purchase being declined.
- **Credit Limit:** The \$3,000.00 monthly credit increase for the schools will expire on December 21, 2020.

New guidelines and restrictions will be forthcoming beginning January 1, 2021 to align with the State changes. It is imperative that all guidelines are followed with the use of the PCard in order for Richland One to remain in compliance with the program.

If you have any questions regarding the information above, please contact the office of Procurement Services, PCard Administrator, Yolanda Cuttino, for assistance.

YC

Signature: *Yolanda Cuttino*

Email: yolanda.cuttino@richlandone.org

TAB 8

RCSD1 P-card memo to staff






Memo.PCardReminders.FINAL(11-20-20)

Final Audit Report

2020-11-20

Created:	2020-11-20
By:	Lashonda Outing (lashonda.outing@richlandone.org)
Status:	Signed
Transaction ID:	CBJCHBCAABAALQxguWzt9jDgvSok47sCtX2q3qGPGLlg

"Memo.PCardReminders.FINAL(11-20-20)" History

-  Document created by Lashonda Outing (lashonda.outing@richlandone.org)
2020-11-20 - 8:40:06 PM GMT- IP address: 204.116.223.226
-  Document emailed to Yolanda Cuttino (yolanda.cuttino@richlandone.org) for signature
2020-11-20 - 8:40:38 PM GMT
-  Email viewed by Yolanda Cuttino (yolanda.cuttino@richlandone.org)
2020-11-20 - 8:41:22 PM GMT- IP address: 204.116.223.226
-  Document e-signed by Yolanda Cuttino (yolanda.cuttino@richlandone.org)
Signature Date: 2020-11-20 - 8:46:04 PM GMT - Time Source: server- IP address: 204.116.223.226
-  Agreement completed.
2020-11-20 - 8:46:04 PM GMT

RECENT POTENTIAL SPLIT TRANSACTIONS and FOOD PURCHASES

07/06	07/02	MTC AIRPORT BKSTORE	WEST COLUMBIASC		24137460185500869724243	5942	514.35
07/06	07/02	MTC AIRPORT BKSTORE	WEST COLUMBIASC		24137460185500869724326	5942	571.50
07/06	07/02	MTC AIRPORT BKSTORE	WEST COLUMBIASC		24137460185500869724409	5942	846.00
07/06	07/02	MTC AIRPORT BKSTORE	WEST COLUMBIASC		24137460185500869724573	5942	864.05
07/06	07/02	MTC AIRPORT BKSTORE	WEST COLUMBIASC		24137460185500869724656	5942	864.05
07/06	07/02	MTC AIRPORT BKSTORE	WEST COLUMBIASC		24137460185500869724730	5942	940.00
08/02	07/30	CHICK-FIL-A #00430	803-732-2570 SC		24427331212710006268041	5814	800.36
08/02	07/30	CHICK-FIL-A #01287	COLUMBIA SC		24427331212710011626456	5814	1,164.08
09/30	09/29	BUILDERS SPECIALTIES INC	COLUMBIA SC		24137471273000010200011	5713	1,473.68
09/30	09/29	BUILDERS SPECIALTIES INC	COLUMBIA SC		24137471273000010200029	5713	1,392.68
10/05	10/04	S&G BUILDER APPLIANCES	COLUMBIA SC		24431061278091020000019	5722	812.08
10/05	10/04	S&G BUILDER APPLIANCES	COLUMBIA SC		24431061278091020000027	5722	812.08
10/05	10/04	S&G BUILDER APPLIANCES	COLUMBIA SC		24431061278091020000035	5722	812.08
09/30	09/28	JOHNSTONE SUPPLY 394	803-735-9979 SC		24632691272500458069111	5085	723.59
09/30	09/28	JOHNSTONE SUPPLY	COLUMB904-641-2282 SC		24632691272500458069293	5074	583.97
10/19	10/18	BC INDUSTRIAL SUPPLY INC	904-751-3741 FL		24801971291608080358642	5085	969.84
10/19	10/18	BC INDUSTRIAL SUPPLY INC	904-751-3741 FL		24801971291608967361156	5085	758.97
10/11	10/05	OFFICE DEPOT #1214	BUFORD GA		24137461281500986513546	5965	122.09
10/11	10/05	OFFICE DEPOT #1214	BUFORD GA		24137461281500986513629	5965	21.59
10/18	10/15	FSP*LAUGH N LEAP AMUSEMEN	803-399-7611 SC		24445001288300564858544	7999	1,500.00
10/19	10/18	FSP*LAUGH N LEAP AMUSEMEN	803-399-7611 SC		24445001291300499992769	7999	1,500.00
09/23	09/22	AMAZON.COM*2C3ZT24Y1	AMZNAMZN.COM/BILLWA		24431061265083707189202	5942	1,470.59
09/23	09/22	AMZN MKTP US*2C88K8F71	AMAMZN.COM/BILLWA		24431061265083746503207	5942	5.28
09/23	09/22	AMZN Mkt US*2C83R8CG0	Amzn.com/billWA		24692161265100473523356	5942	7.53
09/23	09/22	AMZN Mkt US*2G6BQ8Q12	Amzn.com/billWA		24692161265100473621762	5942	10.66
09/23	09/22	AMZN Mkt US*2C19Y3L51	Amzn.com/billWA		24692161265100553510927	5942	13.66
09/23	09/22	AMZN Mkt US*2C9BU7OV0	Amzn.com/billWA		24692161265100632038098	5942	13.29
09/23	09/22	AMZN MKTP US*2C2VR6CO0	AMAMZN.COM/BILLWA		24431061265083348544138	5942	10.79
09/15	09/13	CHEFSTORE COL 8103	COLUMBIA SC		24717051257162578370582	5411	1,000.00
09/15	09/13	CHEFSTORE COL 8103	COLUMBIA SC		24717051257162578370608	5411	298.81
09/24	09/23	UNITED REFRIG INC 486	803-980-8000 SC		24435651267207668000080	5046	67.48
09/24	09/23	UNITED REFRIG INC 486	803-980-8000 SC		24435651267207668000205	5046	1,067.35
10/13	10/12	NATIONAL SCHOOL BOARDS	AS703-838-6201 VA		24492151285745321186209	8398	450.00
10/13	10/12	NATIONAL SCHOOL BOARDS	AS703-838-6201 VA		24492151285745321555270	8398	1,190.00
11/17	11/16	BORDER STATES INDUSTRIES	701-2716199 SC		24717051321643210598583	5065	1,263.88
11/17	11/16	BORDER STATES INDUSTRIES	701-2716199 SC		24717051321643210598591	5065	783.00
11/17	11/16	SIGN IT QUICK	COLUMBIA SC		24760621320230000112689	5099	856.98
11/17	11/16	SIGN IT QUICK	COLUMBIA SC		24760621320230000112697	5099	856.92

FOOD

DATE	TIME	STORE NAME	CITY	STATE	STORE ID	AMOUNT	TOTAL
10/04	09/30	CHICK-FIL-A #03394	COLUMBIA	SC	24427331274710021953747	5814	195.25
10/21	10/20	DD DOORDASH CHICK-FIL	855-973-1040	CA	24492151293717150263987	5812	67.09
10/26	10/25	PUBLIX #597	COLUMBIA	SC	24137461299001411107269	5411	91.56
10/04	09/30	CHICK-FIL-A #02569	COLUMBIA	SC	24427331274710016390335	5814	144.65
10/07	10/05	CHICK-FIL-A #02569	COLUMBIA	SC	24427331279710014964433	5814	142.45
11/15	11/12	CHICK-FIL-A #00874	COLUMBIA	SC	24427331317710007362318	5814	321.55
11/08	11/04	PIZZA HUT 022865	COLUMBIA	SC	24943001309091245000018	5812	98.08
11/08	11/05	PIZZA HUT 023181	COLUMBIA	SC	24943001310091511000012	5812	133.01
11/08	11/04	CHICK-FIL-A #01149	COLUMBIA	SC	24427331309710008009207	5814	59.18
11/17	11/15	CHICK-FIL-A #01149	COLUMBIA	SC	24427331320710007768600	5814	172.32
11/19	11/18	PAPA JOHN'S #4094	803-779-3450	SC	24445001322300526431263	5814	199.58
11/05	11/03	CHICK-FIL-A #00945	803-738-1004	SC	24427331308710006639220	5814	45.65
11/05	11/03	CHICK-FIL-A #01287	803-783-7622	SC	24427331308710008551076	5814	38.94
11/08	11/04	CHICK-FIL-A #00839	COLUMBIA	SC	24427331309710006248229	5814	68.48
11/08	11/04	CHICK-FIL-A #01287	803-783-7622	SC	24427331309710008865517	5814	48.68

TAB 9

Recent Potential Split Transactions and Food Purchases