



STATE OF SOUTH CAROLINA
DEPARTMENT OF EDUCATION

MOLLY M. SPEARMAN
STATE SUPERINTENDENT OF EDUCATION

December 6, 2022

Dr. Craig Witherspoon, Superintendent
Ms. Cheryl Harris, Chairwoman
Ms. Sherri Matthews-Hazel, Chief Financial Officer
Richland County School District One
1616 Richland Street
Columbia, SC 29201

RE: Fiscal Watch under S.C. Code Ann. § 59-20-90 (Supp. 2018)

Dear Dr. Witherspoon, Ms. Harris, and Ms. Matthews-Hazel:

On October 27, 2022, Richland County School District One (District) was given the audit report along with the findings and recommendations for the P-Card audit conducted by the South Carolina Department of Education (SCDE). The findings listed in the audit report identify numerous significant deficiencies and material weaknesses that could potentially have a significant effect on the financial condition of the district. As a result of the findings of this audit, this letter represents the official declaration of fiscal watch for the District by the SCDE pursuant to Section 59-20-90(C)(1)(a)(v).

The District has sixty days from the date of the declaration to send a recovery plan to the SCDE outlining the corrections taken to correct the issues that led to the declaration. When the recovery plan is received, the SCDE will, within thirty days, either approve or deny the recovery plan. If denied, the District will have to submit to the SCDE an updated recovery plan. While the District is under fiscal watch, the SCDE will provide technical assistance. A district under a declaration of fiscal watch must not be released from fiscal watch in the same fiscal year in which the declaration was made, but may be released the following year if the SCDE determines that the corrective actions have been or are being successfully implemented per Section 59-20-90(C)(4).

The District board of trustees may appeal a declaration of a fiscal watch to the State Board of Education (SBE) within ten calendar days after the declaration and the SBE must hold a hearing on the appeal within thirty days after the filing of the appeal or at the next regularly scheduled

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SBE meeting, whichever is later. However, the District must continue to work with the SCDE when a fiscal watch is declared pending determination of the appeal per Section 59-20-90(C)(5).

If you have any questions concerning this notice or the required written proposal for correcting the issues, you may contact Mr. Steven Strother, Director of Finance, sgstrother@ed.sc.gov. Your legal counsel may contact Ms. Cathy Hazelwood, General Counsel, chazelwood@ed.sc.gov.

Sincerely,

A handwritten signature in blue ink that reads "Molly M. Spearman". The signature is fluid and cursive, with a long, sweeping underline.

Molly M. Spearman
State Superintendent of Education

MMS/nw

cc: Mr. Alan Walters, Board Chair, State Board of Education
Richland County Legislative Delegation