

**LEXINGTON COUNTY SCHOOL DISTRICT ONE**  
**PROCUREMENT AGREED-UPON PROCEDURES**  
**FOR THE YEAR ENDED**  
**JUNE 30, 2023**

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INDEPENDENT ACCOUNTANT’S REPORT ON APPLYING AGREED-UPON PROCEDURES

To the Board of Trustees  
Lexington County School District One  
Lexington, South Carolina

We have performed the procedures enumerated below on the internal procurement operating policies and procedures of Lexington County School District One (the “School District”) for the year ended June 30, 2023. The School District’s management is responsible for the School District’s compliance with those requirements.

The School District has agreed to and acknowledged that the procedures performed are appropriate to meet the intended purpose of determining whether the procurement procedures were in compliance with the School District’s Procurement Code and its ensuing regulations, in all material respects. This report may not be suitable for any other purpose. The procedures performed may not address all the items of interest to a user of this report and may not meet the needs of all users of this report and, as such, users are responsible for determining whether the procedures performed are appropriate for their purposes.

The procedures and associated findings are as follows:

1. We obtained answers to the South Carolina State Fiscal Accountability Authority’s (the “Authority”) questionnaire for evaluating internal control efficiency and effectiveness of the School District’s Procurement Operations and evaluated those answers.
2. We inquired of the School District concerning any transactions between Foundations, Eleemosynary or 501(c)(3) groups affiliated with the School District and any gifts between these entities to determine if the transactions were subject to the School District’s Procurement Code.
3. We ensured the Minority Business Enterprise Utilization annual plans (“MBE Plans”) were submitted to and approved by the Board of Trustees timely and that the periodic progress reports were filed timely.

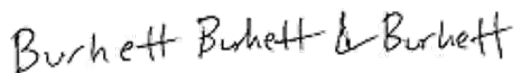
4. We reviewed the School District's Procurement Card Guidelines to confirm the establishment of internal controls and ensured that the Guidelines describe cardholder qualifications and card issuance requirements, describe the types of purchases that are allowed and/or prohibited, and prohibit the splitting of transactions to get below the single transaction limits. We also determined that the School District has a training program for new card holders and liaisons and the School District had no unassigned cards other than those permitted by the School District's Procurement Card Guidelines. We reviewed a two-month sample of procurement card purchases during the fiscal year for potential splitting, to ensure prior authorization was obtained for purchases greater than \$2,000, to ensure proper competition was solicited for purchases greater than \$10,000, and to determine if they were being managed in compliance with the School District's Procurement Code and Procurement Card Guidelines.
5. We noted the School District did not have any blanket purchase agreement files during the year ended June 30, 2023.
6. We selected a block sample of two hundred (200) numerical purchase orders to identify any splitting of vendors, favored vendors, and any questionable procurements.
7. We obtained the School District's procurements of revenue generating contracts to determine that they were done in accordance with the School District's Procurement Code. We noted the School District did not have any revenue generating contracts during the year ended June 30, 2023.
8. We obtained a list of unauthorized procurements for the year ended June 30, 2023 to determine that dispositions of unauthorized procurements were properly documented in written determinations and approved by an appropriate official in accordance with the School District's Procurement Code.
9. We obtained copies of all written sole source and emergency procurement written determinations for the year ended June 30, 2023, to determine that each procurement transaction was adequately explained and appropriate, properly approved, and accurately reported.
10. We obtained the School District's trade-in files to determine that proper approval was obtained and that the trade-in was accurately reported. We noted the School District did not have any trade-ins during the year ended June 30, 2023.
11. We selected and tested a sample of fifty-seven (57) procurement transactions for the year ended June 30, 2023. These procurements were tested for compliance with the Authority's attributes in Exhibit A of "Agreed Upon Procedures – School District Procurement System."

12. We selected a sample of five (5) disposals and sales of surplus property, to determine that they were handled in accordance with the School District's Procurement Code.
13. Six (6) of the procurements selected were tested for compliance with the Authority's Major Construction matrix, and the School District's Procurement Code, and one (1) of the procurements selected were tested for compliance with the Authority's A&E and Related Professional Services matrix.
14. We selected and tested change orders from the applicable construction projects selected for testing.
15. We inquired of the School District concerning the use of Indefinite Delivery Contracts. We noted the School District did not have any Indefinite Delivery Contracts for the year ended June 30, 2023.

We were engaged by the School District to perform this agreed-upon procedures engagement and conducted our engagement in accordance with attestation standards established by the American Institute of Certified Public Accountants. We were not engaged to and did not conduct an examination or review engagement, the objective of which would be the expression of an opinion or conclusion, respectively, on the School District's procurement procedures. Accordingly, we do not express such an opinion or conclusion. Had we performed additional procedures, other matters might have come to our attention that would have been reported to you.

We are required to be independent of the School District and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements related to our agreed-upon procedures engagement.

This report is intended solely for the information and use of the Board of Trustees and management of the School District, the State Fiscal Accountability Authority, Division of Procurement Services, Office of Audit & Certification, and their designees, and is not intended to be and should not be used by anyone other than those specified parties.



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Certified Public Accountants, P.A.  
West Columbia, South Carolina  
November 30, 2023