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1906-1968

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INDEPENDENT ACCOUNTANT'S REPORT

The Board of Education
Georgetown County School District
Georgetown, South Carolina

We have examined the internal procurement operating policies and procedures of the Georgetown County School District (the "School District") for the year ended June 30, 2016. This examination was directed principally to determine whether the procurement procedures, as outlined in the School District's Procurement Code, were in compliance in all material respects. Management is responsible for the School District's compliance with those requirements. Our responsibility is to express an opinion on the School District's compliance based on our examination.

Our examination was conducted in accordance with attestation standards established by the American Institute of Certified Public Accountants and, accordingly, included examining on a test basis, evidence about the School District's compliance with those requirements and performing such other procedures as we considered necessary in the circumstances.

Specifically, the scope of our examination included, but was not limited to, a review of the following:

1. The School District's Procurement Code
2. Minority Business Enterprise Utilization Plan and reports indicating a goal of 10% with actual results of 4.45%, respectively for year ended June 30, 2016.
3. A review of 100% of Sole-Source, Emergency, and Trade-In procurements for the year ended June 30, 2016.
4. A review of 100% of Ratifications for the year ended June 30, 2016
5. Procurement transactions for the year ended June 30, 2016 as follows:
 - Fifty (53) randomly selected procurement transactions
 - Two (2) consecutive months of procurement card transactions
 - A block sample of five hundred (500) numerical purchase orders
 - A review of blanket purchase agreements
6. Surplus property procedures
7. Other various control procedures

We believe our examination provides a reasonable basis for our opinion. Our examination does not provide legal determination on the School District's compliance with the specified requirements.

In our opinion, the School District complied, in all material respects, with the aforementioned requirements for the year ended June 30, 2016.

This report is intended solely for the information and use of the Board of Education and management of the School District, the South Carolina Budget and Control Board, Division of General Services, Materials Management Office, and their designees and is not intended to be and should not be used by anyone other than these specified parties.

McGregor & Company, LLP

Columbia, South Carolina
January 3, 2017

COLUMBIA

3830 FOREST DRIVE | PO BOX 135
COLUMBIA, SC 29202
(803) 787-0003 | FAX (803) 787-2299

ORANGEBURG

1190 BOULEVARD STREET
ORANGEBURG, SC 29115
(803) 536-1015 | FAX (803) 536-1020

BARNWELL

340 FULDNER ROAD | PO BOX 1305
BARNWELL, SC 29812
(803) 259-1163 | FAX (803) 259-5469

GREENVILLE

101 N MAIN STREET | SUITE 1510
GREENVILLE, SC 29601
(864) 751-6556 | FAX (864) 751-6557