



The recent teacher reassignments were part of our ongoing efforts to keep student-teacher ratios low in our classrooms. Some schools were overstaffed while others were understaffed, which led to those adjustments being made after we had clearer student enrollment numbers for our schools after the 45th day of the school year.

Teacher reassignments happen every year as we make staffing adjustments, but we are always working to improve our processes and procedures overall, and we welcome the feedback that we have received about this matter.

However, statements and allegations that have been made that the teacher reassignments point to a larger issue of mismanagement and misappropriation of funds by the district are simply unfounded. We strive to be fiscally responsible and operate in the most effective and efficient manner possible and be good stewards of taxpayers' dollars. Richland One has received the highest form of recognition in the areas of governmental accounting and financial reporting from the Government Financial Officers Association (GFOA) and the Association of School Business Officials International (ASBO) for 35 consecutive years.

With regard to instructional expenditures, some expenditures – such as laptops for students and other large purchases – are made at the district level and are not coded to schools, which may give the impression that our instructional expenditures are not as high as they are. That said, our most recent external audit report (for fiscal year 2022) showed that 60.3% of our expenditures went to instruction and instructional support.

The South Carolina Department of Education's (SCDE) decision to place the district on fiscal watch was based on their findings from a P-card audit of the district. We maintain a strong system of internal checks and balances, which includes a review of all P-card transactions on a monthly basis. Those internal checks and balances discovered issues concerning a former employee that were turned over to law enforcement.

SCDE's audit consisted of 426 statements with a total of 3,858 transactions. The audit found some exceptions. Of the 426 statements that were audited by SCDE, exceptions were found with 18 (or 4.2 percent); of the 3,858 transactions, exceptions were found with 71 (or 1.8 percent). The audit cited some procedural concerns, but there were no findings of misuse of funds. As previously stated, we appreciate the opportunities to improve that were identified in the audit; however, in our opinion, none of the findings were significant or rose to material impact.