

South Carolina School for the Deaf and the Blind

355 Cedar Springs Road,
Spartanburg, SC 29302



South Carolina State Report Card

State and federal laws require public schools to release report cards to the public each year. This year, the report card has been updated to reflect changes in reporting directed by the SC Education Oversight Committee. Schools will not be rated for state accountability purposes until Fall 2017 when the state will transition to a single accountability system. The following reports student performance in school year 2015-2016.

Grades: PK-12
Enrollment: 239
School Phone: 864-577-7540
School Website: www.scsdb.org

President: Page B. McCraw, PhD.
Board Chair: Mr. Robert A. Dobson



Profile of the SC Graduate

World Class Knowledge

- Rigorous standards in language arts and math for career and college readiness
- Multiple languages, science, technology, engineering, mathematics (STEM), arts and social sciences*

World Class Skills

- Creativity and innovation
- Critical thinking and problem solving
- Collaboration and teamwork
- Communication, information, media and technology
- Knowing how to learn

Life and Career Characteristics

- Integrity
- Self-direction
- Global perspective
- Perseverance
- Work ethic
- Interpersonal skills

* 21st Century core courses in Social Sciences include History, Geography, Economics, Government and Civics.

WORLD CLASS SKILLS & LIFE AND CAREER CHARACTERISTICS

Our school is helping all students develop the world class skills and life and career characteristics of the Profile of the Graduate by...

Founded in 1849, the South Carolina School for the Deaf and the Blind (SCSDB) was established with the purpose to provide specialized educational programming to a small number of students with hearing disabilities. Today, SCSDB serves students with sensory disabilities to include those who are deaf/hard of hearing, blind/visually impaired, and sensory multi-disabled. SCSDB provides educational programming and services to students with sensory disabilities in South Carolina in order to assist these students to realize their maximum potential through high quality educational programs, outreach services, and partnerships. SCSDB *Embraces the Possibilities* for each child!

The SCSDB vision is to be the statewide leader in both education and accessibility in providing services for students with sensory disabilities. SCSDB prepares students for the future by meeting their needs to be challenged academically, engaged in their school and the community, and supported socially and emotionally. Students are encouraged to lead healthy lifestyles while learning in a safe and secure environment through the educational program, the evening enrichment classes, athletics, and the residential program. SCSDB is accredited through AdvancED and the Conference of Educational Administrators of Schools and Programs for the Deaf (CEASD).

Through the use of specially designed curricula, technology, and adaptive teaching methods, SCSDB students have many opportunities to excel in academics. Students have numerous opportunities to be engaged in the school and the community through fine arts, sports, and character education programs. Fine arts experiences afford students the opportunity to demonstrate success in both visual and performing arts. Athletic programs include goalball, football, basketball, volleyball, cheerleading, track and field, and Special Olympic teams. Students have opportunities to be involved and improve leadership skills through service projects, student councils, and residential life programs. During 2015-2016, SCSDB continued our efforts to focus on leadership recognizing the value of teamwork and *Embracing Success*. The *Profile of the SC Graduate* guides our efforts in continuous improvement.

At SCSDB, we truly *Embrace the Possibilities* for the children we serve. To learn more, we invite you to visit our website at www.scsdb.org.

Page B. McCraw, PhD.
President

South Carolina School for the Deaf and the Blind

MASTERY OF IEP GOALS = 87 % FOR 2015-2016

Gender	Mastery	Ethnicity	Mastery	Meals Status	Mastery
Male	87%	African-American	80%	Free/Reduced	83%
Female	87%	Indian-American	N/A	Paid	82%
		Asian	67%		
		Hawaiian/ Pacific Islander	N/A		
		Hispanic	80%		
		Two or More Races	75%		
		White	91%		

ACADEMIC GAINS COMPOSITE — 84% FOR 2015 - 2016

% of Students with Academic Gains

	English / Language Arts	Mathematics
Gender		
Male	87%	79%
Female	90%	82%
Ethnicity		
African American	82%	66%
American Indian	N/A	N/A
Asian	100%	67%
Hawaiian/ Pacific Islander	N/A	N/A
Hispanic	73%	87%
Two or more races	75%	75%
White	95%	84%
Meal Status		
Free/Reduced	88%	80%
Paid	91%	87%

END OF COURSE TESTS

N/A

Abbreviations for Missing Data

N/A–Not Applicable N/AV–Not Available N/C–Not Collected N/R–Not Reported I/S–Insufficient Sample

OPPORTUNITIES

	Current Year	Previous Year
Students (n = 239)		
Retention Rate	N/A	N/A
Attendance Rate	96%	96%
Annual Dropout Rate	0.4%	0.4%
Graduation (Diploma) *	81%	50%
Occupational Credential	N/A	50%
Medicaid Eligible	71%	75%
Students with Disabilities	100%	100%
Students with Disabilities other than Speech	100%	100%
Receiving Free or Reduced Lunch	93%	89%
Mainstreamed	9%	9%
Average Length of Stay at SCSDB	6.5 years	5.8 years
Average Age of Enrollment	9.9 years old	8 years old
Opportunities for Career and Technology Education	Excellent	Excellent
Participation in Work-Based Learning Programs #	74%	41%
Graduates Employed / Enrolled in Post-Secondary Programs	41%	44%
Residential Students	53%	55%
Enrolled in After-school Programs	100%	100%
Teachers (n = 66)		
Teachers with Advanced Degrees	77%	66%
Related Service Providers with Advanced Degrees	100%	100%
Percent of Classes Taught by Highly Qualified Teachers	95%	88%
Teacher Attendance Rate	96%	96%
Average Teacher Salary	\$49,067	\$49,066
Teachers with Restricted Alternate Certificates	5%	7.5%
Receiving Satisfactory/Competent Ratings (EPMS)	100%	100%

* Based on those eligible to receive a state high school diploma.

Based upon 16-21 year old students

Evaluation of School Climate

Evaluations by Teachers, Students, and Parents			
	Teachers	Students	Parents
Number of Surveys Returned *	66	22	17
Percent Satisfied with Learning Environment	79%	86%	94%
Percent Satisfied with Social and Physical Environment	89%	95%	100%
Percent Satisfied with Home-School Relations	71%	91%	94%

* Only 11th grade students and their parents were surveyed.

Abbreviations for Missing Data

N/A-Not Applicable

N/AV-Not Available

N/C-Not Collected

N/R-Not Reported

I/S-Insufficient Sample

OPPORTUNITIES

	Current Year	Previous Year
District-Residential School		
Superintendent's Years in Office	2	1
Principal's Years in Office	8	7
Percent of Expenditures for Teacher Salaries	45%	32%
Student-Teacher Ratio in Core subjects	6:1	5:1
Percent of Expenditures for Instruction	48%	49%
Opportunities in Fine Arts	Excellent	Excellent
Parents Attending Conferences – IEPs, meetings, events	93%	93%
Customer Satisfaction Composite Rate	96%	99%
Statewide Outreach Service Delivery	100%	100%
Deaf/Blind Project – Number of Students Registered	127	130
Character Development Program	Yes	Yes
Media Center with Accessible Resources	Excellent	Excellent
Bandwidth Capacity	100M	100M
Percentage of Teachers with Technology Devices	100%	100%
Percentage of Classrooms with Wireless Access	100%	100%
Percentage of Students with Electronic Learning Devices	100%	100%
SACS/AdvancED Accreditation	Yes	Yes

State Ratings History of District

Year	Absolute Rating	Growth Rating
2014	Excellent	Good
2013	Excellent	Good
2012	Excellent	Excellent

Based on state law, schools will not be rated for state accountability purposes again until Fall 2017.

Additional Resources

[SC State Content Standards](#)
[Family-Friendly Guides to the SC Content Standards](#)
[2014-15 Accountability Manual](#)
[Data Files](#)

Abbreviations for Missing Data

N/A-Not Applicable

N/AV-Not Available

N/C-Not Collected

N/R-Not Reported

I/S-Insufficient Sample

**SOUTH CAROLINA SCHOOL FOR THE
DEAF AND THE BLIND**

SPARTANBURG, SOUTH CAROLINA

STATE AUDITOR'S REPORT

JUNE 30, 2015



**South Carolina
Office of the State Auditor**

**George L. Kennedy, III, CPA
State Auditor**

June 17, 2016

The Honorable Nikki R. Haley, Governor
and
Members of the Board of Commissioners
South Carolina School for the Deaf and the Blind
Spartanburg, South Carolina

This report resulting from the application of certain agreed-upon procedures to certain internal controls and accounting records of the South Carolina School for the Deaf and the Blind for the fiscal year ended June 30, 2015, was issued by Elliott Davis Decosimo, LLC, Certified Public Accountants, under contract with the South Carolina Office of the State Auditor.

If you have any questions regarding this report, please let us know.

Respectfully submitted,

A black rectangular box redacting the signature of George L. Kennedy, III, CPA.

George L. Kennedy, III, CPA
State Auditor

GLKIII/trb

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INDEPENDENT ACCOUNTANT'S REPORT ON APPLYING AGREED-UPON PROCEDURES

June 17, 2016

Mr. George L. Kennedy, III, CPA
State Auditor
South Carolina Office of the State Auditor
Columbia, South Carolina

We have performed the procedures described below, which were agreed to by the management of the South Carolina School for the Deaf and the Blind (the "Agency") and the South Carolina Office of the State Auditor, solely to assist you in evaluating the performance of the Agency for the fiscal year ended June 30, 2015, in the areas addressed. The Agency's management is responsible for its financial records, internal controls and compliance with State laws and regulations. This agreed-upon procedures engagement was conducted in accordance with attestation standards established by the American Institute of Certified Public Accountants. The sufficiency of these procedures is solely the responsibility of the specified parties in this report. Consequently, we make no representation regarding the sufficiency of the procedures described below either for the purpose for which this report has been requested or for any other purpose.

The procedures and the associated findings are as follows:

1. **Cash Receipts and Revenues**

- We inspected twenty-five (25) selected recorded receipts to determine if these receipts were properly described and classified in the accounting records in accordance with the Agency's policies and procedures and State regulations.
- We inspected sixteen (16) selected recorded receipts to determine if these receipts were recorded in the proper fiscal year.
- We made inquiries and performed substantive procedures to determine if revenue collection and retention or remittance were supported by law.
- We compared current fiscal year recorded revenues at the subfund and account level from sources other than State General Fund appropriations to those of the prior fiscal year. We investigated changes in the earmarked, restricted and federal funds to ensure that revenue was classified properly in the Agency's accounting records. The scope was based on agreed-upon materiality levels (\$122,000 – earmarked fund, \$118,000 – restricted fund, and \$14,000 – federal fund) and ± 10 percent.

The individual transactions selected were chosen randomly. We found no exceptions as a result of the procedures.

2. Non-Payroll Disbursements and Expenditures

- We inspected twenty-five (25) selected recorded non-payroll disbursements to determine if these disbursements were properly described and classified in the accounting records in accordance with the Agency's policies and procedures and State regulations, were bona fide disbursements of Agency, and were paid in conformity with State laws and regulations; if the acquired goods and/or services were procured in accordance with applicable laws and regulations.
- We inspected seventeen (17) selected recorded non-payroll disbursements to determine if these disbursements were recorded in the proper fiscal year.
- We compared current fiscal year expenditures at the subfund and account level to those of the prior fiscal year. We investigated changes in the general, earmarked, restricted and federal funds to ensure that expenditures were classified properly in the Agency's accounting records. The scope was based on agreed-upon materiality levels (\$237,000 – general fund, \$85,000 – earmarked fund, \$108,000 – restricted fund, and \$29,000 – federal fund) and ± 10 percent.

The individual transactions selected were chosen randomly. We found no exceptions as a result of the procedures.

3. Payroll Disbursements and Expenditures

- We inspected fifty (50) selected recorded payroll disbursements to determine if the selected payroll transactions were properly described, classified, and distributed in the accounting records; persons on the payroll were bona fide employees; and payroll transactions were properly authorized and were in accordance with existing legal requirements and processed in accordance with the Agency's policies and procedures and State regulations.
- We inspected payroll transactions for twenty-five (25) selected new employees and twenty-five (25) individuals who terminated employment to determine if the employees were added and/or removed from the payroll in accordance with the Agency's policies and procedures, that the employee's first and/or last pay check was properly calculated and that the employee's leave payout was properly calculated in accordance with applicable State law.
- We compared current fiscal year payroll expenditures at the subfund and account level to those of the prior fiscal year. We investigated changes in the general, earmarked, restricted and federal funds to ensure that expenditures were classified properly in the Agency's accounting records. The scope was based on agreed-upon materiality levels (\$237,000 – general fund, \$85,000 – earmarked fund, \$108,000 – restricted fund, and \$29,000 – federal fund) and ± 10 percent.
- We compared the percentage change in recorded personal service expenditures to the percentage change in employer contributions; and computed the percentage distribution of recorded fringe benefit expenditures by fund source and compared the computed distribution to the actual distribution of recorded payroll expenditures by fund source. We investigated changes of ± 5 percent to ensure that payroll expenditures were classified properly in the Agency's accounting records.

The individual transactions selected were chosen randomly. Our finding as a result of these procedures is presented in Personnel Action Request Forms in the Accountant's Comments section of this report.

4. Journal Entries, Operating Transfers and Appropriation Transfers

- We inspected twenty-five (25) selected recorded journal entries, twenty-five (25) operating transfers, and twenty-five (25) appropriation transfers to determine if these transactions were properly described and classified in the accounting records; they agreed with the supporting documentation, the purpose of the transactions was documented and explained, the transactions were properly approved, and were mathematically correct; and the transactions were processed in accordance with the Agency's policies and procedures and State regulations.

The individual transactions selected were chosen randomly. We found no exceptions as a result of the procedures.

5. General Ledger and Subsidiary Ledgers

- We obtained the cash receipts journal and cash disbursements journal and determined if the amounts were mathematically accurate; the numerical sequences of selected document series were complete; entries were accurately posted to the general ledger; and selected entries were processed in accordance with the Agency's policies and procedures and State regulations.

The transactions selected were chosen randomly. We found no exceptions as a result of the procedures.

6. Composite Reservoir Accounts

Reconciliations

- We obtained all monthly reconciliations prepared by the Agency for the fiscal year ended June 30, 2015, and inspected two (2) selected reconciliations of balances in the Agency's accounting records to those reflected on the State Treasurer's Office monthly reports to determine if accounts reconciled. For the selected reconciliations, we determined if they were timely performed and properly documented in accordance with State regulations, recalculated the amounts, agreed the applicable amounts to the Agency's general ledger, agreed the applicable amounts to the State Treasurer's Office monthly reports, determined if reconciling differences were adequately explained and properly resolved, and determined if necessary adjusting entries were made in the Agency's accounting records.

Cash Receipts and Revenues

- We inspected twenty-five (25) selected recorded receipts to determine if these receipts were properly described and classified in the accounting records in accordance with the Agency's policies and procedures and State regulations.
- We inspected five (5) selected recorded receipts to determine if these receipts were recorded in the proper fiscal year.

- We made inquiries and performed substantive procedures to determine if revenue collection and retention or remittance were supported by law. We obtained all monthly reconciliations prepared by the Agency.

Non-Payroll Disbursements and Expenditures

- We inspected twenty-five (25) selected recorded non-payroll disbursements to determine if these disbursements were properly described and classified in the accounting records in accordance with the Agency's policies and procedures and State regulations, were bona fide disbursements of the Agency, and were paid in conformity with State laws and regulations; if the acquired goods and/or services were procured in accordance with applicable laws and regulations.
- We inspected five (5) selected recorded non-payroll disbursements to determine if these disbursements were recorded in the proper fiscal year.

The reconciliations and individual transactions selected were chosen randomly. We found no exceptions as a result of the procedures.

7. Appropriation Act

- We inspected Agency documents, observed processes, and/or made inquiries of Agency personnel to determine the Agency's compliance with Appropriation Act general provisos as listed in the Appropriation Act work program, and Agency specific provisos, if applicable.

We found no exceptions as a result of the procedures.

8. Reporting Packages

- We obtained copies of all reporting packages as of and for the fiscal year ended June 30, 2015, prepared by the Agency and submitted to the State Comptroller General. We inspected them to determine if they were prepared in accordance with the Comptroller General's Reporting Policies and Procedures Manual requirements and if the amounts reported in the closing packages agreed with the supporting workpapers and accounting records

We found no exceptions as a result of the procedures.

9. Schedule of Federal Financial Assistance

- We obtained a copy of the schedule of federal financial assistance for the fiscal year ended June 30, 2015, prepared by the Agency and submitted to the State Auditor. We inspected it to determine if it was prepared in accordance with the State Auditor's letter of instructions; if the amounts agreed with the supporting workpapers and accounting records.

We found no exceptions as a result of the procedures.

10. Status of Prior Findings

- We inquired about the status of the findings reported in the Accountant's Comments section of the State Auditor's Report on the Agency resulting from our engagement for the fiscal year ended June 30, 2013, to determine if the Agency had taken corrective action. We applied no procedures to the Agency's accounting records and internal controls for the fiscal year ended June 30, 2014.

We found no exceptions as a result of the procedures.

The concept of materiality does not apply to findings to be reported in an agreed-upon procedures engagement. Therefore, all findings from the application of the agreed-upon procedures must be reported unless the definition of materiality is agreed to by the specified parties. Management of the Agency has agreed that the following deficiencies will not be included in the State Auditor's Report on Applying Agreed-Upon Procedures:

- Clerical errors of less than \$100 related to processing cash receipts and cash disbursements transactions unless the errors occur in 10 percent or more of the transaction class tested.
- Clerical errors of less than \$100 related to reporting packages.
- Errors in applying account coding definitions to accounting transactions unless it is determined that 10 percent or more of the accounting transactions tested were found to be in error.
- Reporting packages which are submitted less than 3 business days after the due date unless it is determined that more than two of the reporting packages were submitted late.
- Submission of the Schedule of Federal Financial Assistance less than 3 business days late.

We were not engaged to and did not conduct an examination, the objective of which would be the expression of an opinion on the specified elements, accounts, or items. Accordingly, we do not express such an opinion. Had we performed additional procedures, other matters might have come to our attention that would have been reported to you.

This report is intended solely for the information and use of the Governor, the governing body, management of the South Carolina School for the Deaf and the Blind, and the Office of the State Auditor and is not intended to be and should not be used by anyone other than these specified parties.

Elliott Davis Decosimo

Columbia, South Carolina
June 17, 2016

ACCOUNTANT'S COMMENTS

Mr. George L. Kennedy, III, CPA
State Auditor
South Carolina Office of the State Auditor
June 17, 2016

SECTION A - OTHER WEAKNESS

Management of each State agency is responsible for establishing and maintaining internal controls to ensure compliance with State Laws, Rules or Regulations. The procedures agreed to by the Agency require that we plan and perform the engagement to determine whether any violations of State Laws, Rules or Regulations occurred.

The condition described in this section has been identified while performing the agreed-upon procedures, but it is not considered a violation of State Laws, Rules or Regulations.

ITEM 2015-001: PERSONNEL ACTION REQUEST FORMS

Condition: A Personnel Action Request Form was not signed by the Chief Financial Officer for four (4) employees. Also, a Personnel Action Request Form was not signed by the Human Resources Director for two (2) separate employees.

Criteria: A Personnel Action Request Form is required to be signed by the Division Director, Chief Financial Officer, Human Resources Director, and the Agency's President for each new hire as a means to provide evidence that the hiring of the new employee, including his or her position and pay rate was authorized.

Cause: These Personnel Action Request Forms were not signed by all authorized personnel due to lack of management oversight. The four (4) that were not signed by the Chief Financial Officer reflected signatures from the Division Director, Human Resources Director, and President. The two (2) that were not signed by the Human Resources Director reflected signatures from the Division Director, Chief Financial Officer, and President.

Effect: It is important for each Personnel Action Request Form to be approved and signed by all responsible officials in order to mitigate the risk associated with hiring an unauthorized employee or paying an employee an unauthorized salary or hourly rate.

Recommendation: We recommend that the Agency implement internal controls to ensure that all levels of approval are documented prior to an employee being hired, and that all Agency hiring policies are followed.

Mr. George L. Kennedy, III, CPA
State Auditor
South Carolina Office of the State Auditor
June 17, 2016

SECTION B - STATUS OF PRIOR FINDINGS

During the current engagement, we reviewed the status of corrective action taken on each of the findings reported in the Accountant's Comments section of the State Auditor's Report on the Agency for the fiscal year ended June 30, 2013, and dated May 16, 2014. We applied no procedures to the Agency's accounting records and internal controls for the fiscal year ended June 30, 2014. In response to our inquiries, we were told that the Agency has developed and implemented procedures to correct the weaknesses reported for the fiscal year ended June 30, 2013.

MANAGEMENT'S RESPONSE



Vision Statement
*To be the statewide leader in education
and accessibility for individuals who are
deaf, blind or multi-sensory disabled*

June 17, 2016

Mr. George L. Kennedy, III, CPA
State Auditor
South Carolina Office of the State Auditor
Columbia, South Carolina

Mr. Kennedy:

The South Carolina School for the Deaf and the Blind is pleased to have participated in a review of this agency's application of Agreed-Upon Procedures for the fiscal year ended June 30, 2015. The results of this procedure are a testament to the professionalism of the members of the Procurement, Finance and Payroll sections. While we are pleased with the results, we are aware that there are areas of concern to address.

Item 2015 -001: Personnel Action Request Forms

Condition: A Personnel Action Request Form was not signed by the Chief Financial Officer for four (4) employees. Also, a Personnel Action Request Form was not signed by the Human Resources Director for two (2) separate employees.

Management Response:

Often signatures are omitted from Personnel Action Request forms due to the absence of key personnel. While it is not uncommon for "PAF's" to be approved by the Agency Head without all required signatures, no PAF can be approved without the knowledge and signature of the Agency Head. In order to ensure all necessary signatures are obtained prior to the Agency Head's approval, SCsDB will implement internal controls consisting of maintaining documentation of electronic consent as well as reviewing the possibility of appointing key personnel with signatory authority in the absence of the Division Director, CFO, or Director of Human Resources.

Respectfully Submitted,

Ben Riddle
Chief Financial Officer

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355 Cedar Springs Road • Spartanburg, SC 29302-4699
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Fax: 864-585-3555 • www.scsdb.org

Outreach Center
101 Executive Center Drive • Suite 120, Saluda Building • Columbia, SC 29210
Voice: 803-896-9710 • TTY: 803-896-9844 • Voice/TTY Toll-Free: 1-800-984-4357
Fax: 803-896-9848 • www.scsdb.org

Accreditations

South Carolina Department of Education • Conference of Educational Administrators of Schools and Programs for the Deaf •
Southern Association of Colleges and Schools Council on Accreditation and School Improvement • A Palmetto Gold School



Nikki R. Haley, Governor
Marcia S. Adams, Executive Director

DIVISION of STATE HUMAN RESOURCES
Kim Aydlette, Director
8301 Parklane Road, Suite A220
Columbia, SC 29223
803.896.5300
803.896.5050 fax

RECEIVED

JUN 27 2016

CSDB
NT'S OFFICE

June 17, 2016

Ms. Monique E. Callaham, Human Resources Director
South Carolina School for the Deaf and the Blind
355 Cedar Springs Road
Spartanburg, South Carolina 29302

Dear Ms. Callaham:

The results of the audit of your delegated transactions from July 1, 2014 to June 30, 2015 are attached. Thank you for your assistance during the audit.

Should you have any questions regarding your agency's audit results, please feel free to contact me at (803) 896-5086.

Sincerely,

Christopher D. Gregg
Senior HR Consultant

Enclosures

c: Dr. Page B. McCraw, President



HIRE ABOVE MINIMUM DELEGATION AUTHORITY
Deaf and Blind School
June 17, 2016

- I. Audit Period Covered: July 1, 2014 – June 30, 2015
- II. Auditors: Christopher D. Greggs
- III. Delegated Hire Above Minimum Actions: Printouts on file with OHR
- 7/1/14 - 6/30/15
Number Hired Above Minimum: 5
Number of Actions Audited: 5
- IV. Sampling Size: 100%
- V. Purpose of Audit:
1. To determine if internal procedures are established for the review and documentation of delegated hire above minimum actions.
 2. To determine if the agency maintains an approved copy of the hire above minimum delegation agreement and all other correspondence related to its hire above minimum delegation program.
 3. To determine whether hire above minimum documentation is filed for ease of retrieval and review.
 4. To determine whether proper documentation exists for each hire above minimum action, to include:
 - A completed employment application with salary history and dates of employment
 - Position title, class code and slot to include internal title, if used
 - Pay band and salary range
 - Proposed salary above minimum
 - Agency average salary, internal title average salary
 - Statewide average salary, if applicable
 - Justification statement to include not only that the applicant exceeds the minimum requirements, but also a description of why the salary is needed to hire the individual (e.g., market, recruiting/retention difficulties, most qualified and little time needed for training, etc.)
 - Hire date
 - Authorized signature and date of approval

5. To determine whether actions are approved prior to the hire date of the applicant.
6. To determine whether actions are true new hires, or whether another action code, such as promotion, demotion, or transfer is appropriate.
7. To determine whether recommendations from previous audits have been implemented.

VI. Findings:

1. The agency was able to produce its copy of the hire above minimum delegation agreement.
2. This section summarizes the documentation for each hire above minimum action. There were a total of 5 hire above minimum actions audited.
 - **Completed Application Including Employment Dates** –100% or 5 out of the 5 actions audited had a completed application including employment dates.
 - **Title/Class (including internal title)** – 100% or 5 out of the 5 actions audited had the title/class.
 - **Pay Band/Salary Range** -100% or 5 out of the 5 actions audited had the pay band and salary range.
 - **Proposed Salary Above Minimum** - 100% or 5 out of the 5 actions audited had the proposed salary and percentage above minimum.
 - **Average Salary Data** - 100% or 5 out of the 5 actions audited had average salary data.
 - **Justification Statement of HAM** - 100% or 5 out of the 5 actions audited had an adequate justification statement.
 - **Approval Date on or Prior to Hire Date** - 100% or 5 out of the 5 actions audited had the approval date on or prior to the hire date.
 - **Authorized Signature & Approval Date** - 100% or 5 out of the 5 actions audited had an authorized signature and/or approval date.
 - **New hires coded appropriately** - 100% or 5 out of the 5 actions audited were coded correctly as a new hires.

VII. Recommendations:

- ^ **Completed Application including Employment Dates** - No Recommendations.
- ^ **Title/Class (including internal title)** - No Recommendations.
- ^ **Pay Band/Salary Range** -No Recommendations.
- ^ **Proposed Salary Above Minimum** - No Recommendations.
- ^ **Average Salary Data** No Recommendations.
- ^ **Justification Statement of HAM** - No Recommendations.
- ^ **Approval Date on or prior to Hire Date** No Recommendations.

- ^ **Authorized Signature & Approval Date** - No Recommendations.
- ^ **Did Employee Come from Other State Agency** - No Recommendations.
- ^ **Delegation Contract on File** - No Recommendations.

VII. Summary:

We appreciate the continued dedication to maintaining sound documentation for these records. To further strengthen the justification statements, please tie together all factors considered to the recommended salary. Excellent audit results.

CLASSIFICATION DELEGATION AUTHORITY
Deaf and Blind School
June 17, 2016

I. Audit Period: July 1, 2014 thru June 30, 2015

II. Auditors: Christopher D. Greggs

III. Delegated Reclassification Actions: Printouts on file with DSHR

7/1/14 - 6/30/15

Total Number of Reclassifications: 18

Total Number of Actions Audited: 18

IV. Sampling Size: 100%

V. Purpose of Audit:

1. To determine if internal procedures are established for the review and processing of delegated classification actions.
2. To determine if the agency maintains an approved copy of the classification delegation agreement and all other correspondence related to its classification delegation program.
3. To determine whether delegated position descriptions are filed for ease of retrieval and review.
4. To determine whether the job duties on the position description are appropriate to the classification of the position.
5. To determine whether the position descriptions include: internal titles (if used), essential and marginal functions, percentages of time spent on each job duty, and appropriate coding and signatures.
6. To determine whether the class code and position number is correct on each position description.
7. To determine if authorized or effective dates on position descriptions fall on or after the approval date.

VI. Findings:

1. The agency was able to produce a copy of the classification delegation agreement.

2. The agency had 100% or 18 out of the 18 actions that were appropriately classified.
3. Out of the position descriptions audited the following was noted:
 - **Appropriate coding and signatures**
 - 100% or 18 out of the 18 had the appropriate coding and signatures
 - **Appropriate class code and position number**
 - 100% or 18 out of the 18 had the class code and position number.
 - **FLSA designation**
 - 100% or 18 out of the 18 actions audited had the FLSA designation
 - **State minimum training and experience**
 - 100% or 18 out of the 18 actions audited had minimum training and experience that at least met the State minimum classification specification
 - **Essential and marginal functions**
 - 100% or 18 out of the 18 actions audited had essential and marginal functions designated.
 - **Percentages of time spent on each job duty**
 - 94.44% or 17 out of the 18 actions audited had percentages of time that equaled 100%.
4. The agency had 100% or 18 out of the 18 actions audited that were approved before or on the effective date.
5. 0% or 0 out of the 18 classification actions audited were missing position descriptions.

VII. Recommendation(s):

- **PD/State Specification Comparison**
 - No Recommendations.
- **Minimum Training and Experience**
 - No Recommendations.
- **Essential & Marginal Functions**
 - No Recommendations.
- **Job Functions**
 - No Recommendations.
- **Coding & Signatures**
 - No Recommendations.
- **FLSA**
 - No Recommendations.

- **Class Code & Position #**
 - No Recommendations.
- **Approval Dates & Effective Dates**
 - No Recommendations.
- **Missing Delegated Position Descriptions**
 - No Recommendations.
- **Agency maintain copy of classification delegation agreement**
 - No Recommendations.

VIX Summary:

It appears that the decisions made by the agency during this audit period regarding reclassification actions are sound. The agency is in compliance with the classification delegation agreement. Excellent audit results.

TEMPORARY SALARY ADJUSTMENT DELEGATION AUTHORITY
Deaf and Blind School
June 17, 2016

- I. Audit Period Covered: July 1, 2014 – June 30, 2015
- II. Auditors: Christopher D. Greggs
- III. Delegated Temporary Salary Adjustment Actions: Printouts on file with OHR

7/1/12 - 6/30/14
Number of Temporary Salary Adjustments: 2
Number of Actions Audited: 2
- IV. Sampling Size: 100%
- V. Purpose of Audit:
 - 1. To determine if internal procedures are established for the review and documentation of delegated temporary salary adjustment actions.
 - 2. To determine if the agency maintains an approved copy of the temporary salary adjustment delegation agreement and all other correspondence related to its temporary salary adjustment delegation program.
 - 3. To determine whether temporary salary adjustment documentation is filed for ease of retrieval and review.
 - 4. To determine whether proper documentation exists for each temporary salary adjustment, to include:
 - ^ Employee Name
 - ^ Current Class Title
 - ^ Current Salary
 - ^ Amount or % increase of the temporary salary adjustment
 - ^ Justification of additional responsibilities
 - ^ Effective Date
 - ^ Duration (* Not to exceed one year)
 - ^ Approval Signature and Date
 - 5. To determine whether actions are approved prior to the employee receiving a temporary salary adjustment.
 - 6. To determine whether an extension of the temporary salary adjustment beyond one year has OHR approval prior to the expiration date of the adjustment.

VI. Findings:

1. The agency was able to produce its copy of the temporary salary adjustment delegation agreement.
2. This section summarizes the documentation for each temporary salary adjustment action. There were a total of 2 temporary salary adjustment actions audited.
 - **Employee Name** – 100% or 2 out of the 2 actions audited had completed documentation including employee's name.
 - **Title/Class (including internal title)** – 100% or 2 out of the 2 actions audited had the title/class.
 - **Employee's Current Salary** – 100% or 2 out of the 2 actions audited had the employee's current salary.
 - **Proposed Salary & Percentage** – 100% or 2 out of the 2 actions audited had the proposed salary and percentage.
 - **Justification of Additional Responsibilities** – 100% or 2 out of the 2 actions audited had an adequate justification statement of additional responsibilities.
 - **Effective Date** - 100% or 2 out of the 2 actions audited had the effective date of the temporary salary adjustment.
 - **Duration** – 100% or 2 out of the 2 actions audited had the duration of not to exceed one year.
 - **Authorized Signature & Approval Date** – 100% or 2 out of the 2 actions audited had an authorized signature and/or approval date.

VII. Recommendations:

- ^ **Employee Name** - No Recommendations
- ^ **Title/Class (including internal title)** - No Recommendations
- ^ **Employee's Current Salary** - No Recommendations
- ^ **Proposed Salary & %** - No Recommendations
- ^ **Justification Statement of TSA** - No Recommendations
- ^ **Effective Date** - No Recommendations
- ^ **Duration** - No Recommendations
- ^ **Authorized Signature & Approval Date** - No Recommendations

VII. Summary:

It appears that the decisions made by the agency during this audit period regarding temporary salary adjustment actions are sound. The agency is in compliance with the temporary salary adjustment delegation agreement. Excellent audit results.



STATE OF SOUTH CAROLINA
DEPARTMENT OF EDUCATION

Office of Special Education Services
IDEA Part B Program Review Agenda

LEA/SOP: SC School for the Deaf and Blind

DAY ONE: Wednesday, November 16, 2016

Team 1 File Review Team

Team 2 Interview Team/Team 2

8:30 am - 8:45 am	Arrival and Set-Up	
8:45 am - 9:15 am	Presentation by LEA/SOP	
9:15 am - 9:30 am	Office of Special Education Services-Summary of Monitoring Activities On-Site Monitoring Team	
9:30 am - 10:30 am	OSES-File Review Team Walker Hall, Dalton Conference Room	OSES-Interview Team Interview Group: Parents Walker Hall Board Room
10:30 am - 11:30 am		OSES-Interview Team Interview Group: Special Education Teachers Walker Hall Board Room
11:45am - 1:00 pm	Lunch Break	
1:15 pm - 2:45 pm	OSES-File Review Team Walker Hall, Dalton Conference Room	OSES-Interview Team Interview Group:
3:00 pm - 4:00 pm		OSES-Interview Team Interview Group: Principals Walker Hall Board Room
4:00 pm - until	OSES Monitoring Team - Day One Debriefing Office of Special Education Services On-Site Monitoring Team	

LEA/SOP: SC School for the Deaf and Blind

DAY TWO: Thursday, November 17, 2016

Team 1 File Review Team

Team 2 Implementation Team

Team 3 Implementation Team

8:00 am - 8:30 am	Travel Time/Set Up Implementation and File Review Teams		
8:30 am - 10:00 am	Team 1 File Review Location: Walker Hall-- Dalton Conference	Team 2 Implementation Review Location: Cedar Springs Academy	Team 3 Implementation Review Location: School for the Deaf
10:00 am - 10:30 am	Travel Time OSES School Site Monitoring Teams		
10:30 am - 12:00 pm	Team 1 File Review Location: Walker Hall-- Dalton Conference	Team 2 Implementation Review Location: School for the Blind	Team 3 Implementation Review Location: Cedar Springs Academy
12:00 pm - 1:30 pm	Travel Time and Lunch		
1:30 pm - 3:00 pm	Team 1 File Review Location: Walker Hall-- Dalton Conference	Team 2 Implementation Review Location: School for the Deaf	Team 3 Implementation Review Location: Applied Academics Center
3:30 pm - 4:30 pm	Concluding Conference		

SCSDB does not expect to receive a response for this onsite review until after January 1, 2017.