

February 18, 2025

Dr. Helena Tillar, Superintendent
Mr. Michael Coachman, Board Chair
Mr. Kwanza Benjamin, Executive Director of Finance
Marlboro County School District
PO Box 947
Bennettsville, SC 29512

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

Dear Dr. Tillar, Mr. Coachman, and Mr. Benjamin:

On February 29, 2024, a declaration of Fiscal Watch was issued to Marlboro County School District (the District) due to material findings in the District's FY23 audit report, which the South Carolina Department of Education (SCDE) determined had a significant impact on the District's financial condition. See S.C. Code Sec. 59-20-90(C)(1)(a)(v).

The SCDE also notes that the District's FY24 audit report was not submitted within sixty days of the December 1 deadline. As the District has now been under a Fiscal Watch declaration for more than three of the past five years, this letter serves as an escalated declaration of Fiscal Emergency, as required by Sec. 59-20-90(E)(4).

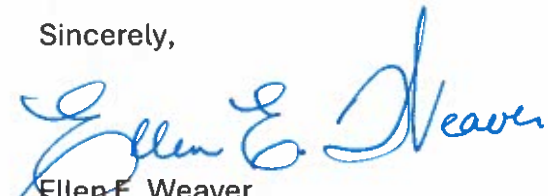
Pursuant to Sec. 59-20-90(E)(6)(b), the District board must submit a financial recovery plan to the SCDE within sixty days. Upon receipt, the State Superintendent has thirty days to evaluate the plan and either approve it or reject it with recommended modifications. While the District remains under Fiscal Emergency, the SCDE will provide technical assistance, conduct visits and inspections, and offer recommendations regarding the board's recovery plan. See Sec. 59-20-90(E)(6)(a)(i-iii).

If the SCDE determines that the District has not developed a reasonable recovery plan or taken sufficient corrective actions, the Superintendent may recommend to the State Board of Education that the SCDE assume control of the District's financial operations for the fiscal year in which the Fiscal Emergency was declared. This would be considered part of the technical assistance provided to the District. See Sec. 59-20-90(E)(7). A district under a declaration of Fiscal Emergency "must not be released from fiscal emergency in the same fiscal year in which the declaration was made, but *may be released the following fiscal year if the department determines* that the corrective actions have been or are being successfully implemented." See Sec. 59-20-90(E)(8).

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The SCDE will be in contact with the District in setting up required technical assistance. If you have any questions, you may contact Ms. Kendra Hunt the SCDE's Chief Financial Officer, kmhunt@ed.sc.gov; or Ms. Melanie Cooper, Director of Finance, mcooper@ed.sc.gov. Your legal counsel may contact Mr. John E. Tyler, General Counsel, jetyler@ed.sc.gov.

Sincerely,



Ellen E. Weaver
State Superintendent of Education

EEW/KH

cc: Ms. Rita Allison, Board Chair, SBE
Ms. Jackie Lynn, SBE
Marlboro County Legislative Delegation