

District Accounting Systems & Best Practices Study Committee

Meeting 1 of 4, SY2026-27

November 14, 2025



**SOUTH CAROLINA
DEPARTMENT OF EDUCATION**

Agenda

- I. Opening Remarks**
- II. Recap of 2024-25 Session and May 2025 Committee Report**
- III. Review Year 1 Workplan Progress**
- IV. Overview of District Finance Processes**
 - Dawn Robinson, SCDE Manager Fiscal Practices
 - Jatana Norris, CFO, Jasper County School District
- V. Next Steps and Closing**





DASBP Committee 2025 Report

SOUTH CAROLINA
DEPARTMENT OF EDUCATION



District Accounting Systems and Best Practices Committee Report

Pursuant to Proviso 1.104

May 31, 2025

Ellen E. Weaver
State Superintendent of Education





Year 1 Workplan

Year 1 DASBP Committee Workplan

Task	DASBP Recs	Lead	Due Date	Status	Key Actions	Deliverable	Status and Notes
Revise the Financial Accounting Handbook	5	Hershula	November December	In Progress	1. Collect feedback (district CFOs, finance staff, external auditors); 2. Draft revisions; 3. Release working draft for feedback (mid-December) 4. Finalize and distribute	1. Financial Accounting Handbook	Committee members will receive a copy of the revised accounting handbook by December 12, 2025. Would like feedback from committee at January 14, 2026 DASBP meeting. Goal for final draft by February 27, 2026.
					1. Develop inventory of definitions (e.g.-per-pupil, fund balance) 2. Draft standard definitions 3. Release working draft of definitions for feedback 4. Finalize and distribute		





Special Presentation

Overview of District Finance Processes



Overview of District Finance Processes

- Position Control
- Fixed Assets
- Internal Controls
- Policies & Procedures
- Training Staff
- Budget
- Master files
- Federal Programs spending funds

- Procurement and Contract review
- Travel approval
- Yearend accruals cash vs expense
- Reconcile liabilities to Payroll
- Invoice approval processes
- Assess staff competency

- Reconcile Ending Balance to Beginning Balance
- Cash Balances and Sweeps
- Community trust and transparency
- Bank statements
- Get Buy in
- Set expectations
- Model Behavior





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