Below is a grading system scale that will be used during 1% audits by the South Carolina State Firefighters’ Association’s staff and / or the Association’s Certified Public Accountant.

**Grading System Scale**

**A** - requested records were completed and available, records were in very good condition, and if any findings were noted, they were minor in nature

**B** - requested records were completed and available, records were in good condition, and few findings were noted, which were generally minor in nature

**C** - requested records were not all completed and available, records were in mediocre condition, and there were several findings and/or some of the findings were more serious in nature. A follow-up audit will be performed in the following year and if another grade of “C” or worse is received the department will no longer be considered a member in good standing upon a vote of the SCSFA Executive Committee.

**D** - requested records were generally not completed and available, existing records were not in good condition, and findings were serious in nature. A follow-up audit will be performed in the following year and if another grade of “C” or worse is received the department will no longer be considered a member in good standing upon a vote of the SCSFA Executive Committee.

**F** - requested records not completed and few if any were available, any existing records were in poor condition, and findings were serious in nature. A department that receives a grade of “F” is considered a member not in good standing upon a vote of the SCSFA Executive Committee.

**Action Plan for Each Grading Scale**

**A** - No Action necessary as result of the completed audit; The fire department must continue to maintain their financial records per the South Carolina State Law, Article 3, and adhere to the guidelines and procedures set forth by the South Carolina State Firefighters’ Association.

**B** - No Action necessary as result of the completed audit; The fire department must continue to maintain their financial records per the South Carolina State Law, Article 3, and adhere to the guidelines and procedures set forth by the South Carolina State Firefighters’ Association.
- A follow-up audit with the fire department is required based on the completed audit results; a probationary period will be imposed on the fire department until the follow-up audit is conducted. During this period, they must maintain their financial records per the South Carolina State Law, Article 3, and adhere to the guidelines and procedures set forth by the South Carolina State Firefighters' Association. They will be required to complete and submit all forms to the SCSFA’s office that were unavailable during the initial audit. They will be required to complete and submit all applicable forms and remit any membership dues and or fees to the SCSFA’s office to remain compliant during their probationary period. Also, representative(s) of department will be required to attend a 1% Regional Training Class in order to be eligible to receive the following year’s 1% distribution. At the conclusion of this period, a follow-up audit will be conducted. A grade of “B” or better must be obtained to remain a member in good standing. If not, the department will lose their membership to the SCSFA and relinquish their eligibility to receive Firemen’s Insurance & Inspection Funds and benefits. If a department receives a grade of “C” or worse for two consecutive audits, they will be required to correct all deficiencies found before initiating their audit to regain their membership. Once a department receives a grade of “B” or better, they will be required to complete an application for reinstatement into the SCSFA. The application must be submitted to the SCSFA to be voted on at the following years Annual Fire-Rescue Conference.

- A follow-up audit with the fire department is required based on the completed audit results; a probationary period will be imposed on the fire department until the follow-up audit is conducted. Also, notification to SLED may be required based on severity of findings. During this period, they must maintain their financial records per the South Carolina State Law, Article 3, and adhere to the guidelines and procedures set forth by the South Carolina State Firefighters’ Association. They will be required to complete and submit all forms to the SCSFFA’s office that were unavailable during the initial audit. They will be required to complete and submit all applicable forms and remit any membership dues and or fees to the SCSFA’s office to remain compliant during their probationary period. Also, representative(s) of department will be required to attend a 1% Regional Training Class in order to be eligible to receive the following year’s 1% distribution. At the conclusion of this period, a follow-up audit will be conducted. A grade of “B” or better must be obtained to remain a member in good standing. If not, the department will lose their membership to the SCSFA and relinquish their eligibility to receive Firemen’s Insurance & Inspection Funds and benefits. If a department receives a grade of “C” or worse for two consecutive audits, they will be required to correct all deficiencies found before initiating their audit to regain their membership. Once a department receives a grade of “B” or better, they will be required to complete an application for reinstatement into the SCSFA. The application must be submitted to the SCSFA to be voted on at the following years Annual Fire-Rescue Conference.