

June 9, 2016

To Whom It May Concern:

Proviso 109.15 of H.5001 as ratified on June 2, 2016 requires that an independent school's application must include "a copy of a compilation, review, or compliance audit of the organization's financial statements, conducted by a certified public accounting firm."

The term compliance audit refers to a determination of whether the school in the prior fiscal year complied with the requirements of the Educational Credit for Exceptional Needs Children Program. The certified public accounting firm confirms in writing that:

- the independent school can document and verify that all grants received under the Educational Credit for Exceptional Needs Children Program in 2015-16 were for eligible children enrolled in the school;
- the independent school can document the total amount of each grant per child from every scholarship funding organization (SFO);
- the independent school can document that no grant exceeded \$10,000 during school year 2015-16;
- the independent school returned a prorated amount of the grant to the SFO if any student withdrew during the school year; and
- the total amount of each grant was used for tuition which is defined as "the total amount of money charged for the cost of a qualifying student to attend an independent school including, but not limited to, fees for attending the school and school-related transportation."

Sincerely,



Melanie D. Barton

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