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July 30, 2015

Hilton Head Christian Academy, Inc.  
55 Gardner Drive  
Hilton Head Island, SC 29926

SC Education Oversight Committee  
PO Box 11867, 227 Blatt Building  
Columbia, SC 29211

We have performed the procedures enumerated below, which were agreed to by Hilton Head Christian Academy, Inc. and the SC Education Oversight Committee, solely to assist you with respect to the accounting records of Hilton Head Christian Academy, Inc. as of July 29, 2015. Hilton Head Christian Academy Inc.'s management is responsible for the organization's accounting records. 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 those parties specified in the 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.

Our procedures and findings are as follows:

- 1) Procedure: Review Hilton Head Christian Academy's internal records to confirm that any/all grants received by them and under the Educational Credit for Exceptional Needs Children Program were for eligible students enrolled in their school during the 2014-15 school year.

Finding: Our procedure confirmed that any/all students for which Hilton Head Christian Academy received scholarship funds under the Educational Credit for Exceptional Needs Children Program were for eligible recipients enrolled at Hilton Head Christian Academy during the 2014-15 school year.

- 2) Procedure: Review internal school and accounting records to confirm the school can document the total amount of each grant received per student.

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Finding: Our procedures confirmed that internal school and accounting records can document the total amount of grant funds received per student.

- 3) Procedure: Review internal school and accounting records to determine that no grant funding received during the 2014-15 school year exceeded \$10,000.

Finding: Our review of internal school and accounting records confirmed that no grant funding received by Hilton Head Christian Academy exceeded \$10,000.

- 4) Procedure: Determine that Hilton Head Christian Academy, Inc. returned a prorated amount of grant fundings to the SC Education Oversight Committee for any student that withdrew from the school during the school year.

Finding: Our procedures discovered that no students which were awarded grant fundings through the Palmetto Kids FIRST Scholarship program withdrew from Hilton Head Christian Academy during the 2014-15 school year. As a result, no grant fundings were applicable to be returned.

- 5) Procedure: Determine that 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."

Finding: Our procedure confirmed that all of the grant fundings received by Hilton Head Christian Academy were applied directly towards tuition costs.

We were not engaged to, and did not, conduct an audit, the objective of which would be the expression of an opinion on the accounting records. 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 Hilton Head Christian Academy, Inc. and the SC Education Oversight Committee and is not intended to be and should not be used by anyone other than those specified parties.

*Robinson Grant & Co., P.A.*