

# **Montgomery & Yarbrough, PA**

## **Certified Public Accountants**

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### **Independent Account's Report On Applying Agreed-Upon Procedures**

We have performed the procedures, enumerated below which were recommended by the Advisory Committee created pursuant to Proviso 1.80. of Act 286 of 2014, for Hawthorne Christian Academy for the year ended June 30, 2015. Management is responsible for Hawthorne Christian Academy's compliance with those requirements.

This agreed-upon procedures engagement was conducted in accordance with attestation standards established by the American Institute of Certified Public Accountants and accordingly included examining, on a test basis, evidence about Hawthorne Christian Academy's compliance with those requirements and performing such other procedures as we considered necessary in the circumstances. We believe that our examination provides a reasonable basis for our opinion. Our examination does not provide a legal determination on Hawthorne Christian Academy's compliance with specified requirements.

Our examination included reviewing documentation that the two scholarships received under the Educational Credit for Exceptional Needs Children Program in 2014-2015 were for eligible children enrolled in the school. Hawthorne Christian Academy has documentation of the total amount of each scholarship per child from every scholarship funding organization and no scholarship exceeded \$10,000. We reviewed attendance records noting that students receiving scholarships were enrolled and attending for the entire year. We also reviewed each students transaction listing noting that scholarship money was applied to tuition for the student who received the scholarship.

In our opinion, Hawthorne Christian Academy complied, in all material respects, with the aforementioned requirements for the year ended June 30, 2015

*Montgomery & Yarbrough, CPAs*

Montgomery & Yarbrough, CPAs  
July 20, 2015