

# Phillips, Currin & Company, CPA's, LLC

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## INDEPENDENT ACCOUNTANT'S REPORT ON APPLYING AGREED – UPON PROCEDURES

To the Board of Directors of Thomas Hart Academy and  
The State of South Carolina, Secretary of State

We have performed the procedures enumerated below, which were agreed to by you, solely to assist Thomas Hart Academy in determining eligible school compliance as recommended by the Advisory Committee for the Educational Credit for Exceptional Needs Children Program. Thomas Hart Academy's management is responsible for the presentation of these procedures. This agreed-upon procedures engagement was conducted in accordance with attestation standards established by the American Institute of Certified Public Accountants. The sufficiency of the procedures is solely the responsibility of Thomas Hart Academy. 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 purposes.

1. We examined documentation that Thomas Hart Academy is a current member of the South Carolina Independent Schools Association (SCISA). This documentation was the certificate dated May 2015 that stated Thomas Hart Academy was accredited.
2. We examined documentation that Thomas Hart Academy does not discriminate on the basis of race, color, or national origin. This documentation was the Schedule E on the 990 for the fiscal year ending June 30, 2014.
3. We examined documentation that Thomas Hart Academy is located in the State of South Carolina. This documentation was from the Darlington County Tax Assessor's website and included the tax map.
4. We examined documentation that Thomas Hart Academy has an educational curriculum that includes courses set forth in the state's diploma requirements and where the students attending are administered national achievement or state standardized tests, or both, at progressive grade levels to determine student progress. This documentation was the Stanford group report for grades 1 – 7.
5. We examined documentation that Thomas Hart Academy has facilities that are subject to applicable federal, state and local laws. This documentation was written representation from management that the Organization is subject to applicable to federal, state and local laws.
6. We examined documentation that Thomas Hart Academy is a member in good standing of the South Carolina Independent Schools Association. This documentation was taken from the South Carolina Independent School Association website and it was a list of all members.

7. We examined documentation that Thomas Hart Academy documents all individual grants received from each nonprofit scholarship funding organization on behalf of qualifying students with exceptional needs. After inquiry with management, it was determined that Thomas Hart Academy has not received any grants for students from outside sources.
8. We examined documentation that Thomas Hart Academy has no knowledge or information suggesting that the grants awarded by each scholarship funding organization were contingent upon any prescribed conditions imposed by the scholarship funding organization upon the school. After inquiry with management, it was determined that Thomas Hart Academy has not received any grants for students from outside sources.
9. We examined documentation that Thomas Hart Academy documents that each individual grant received was in the form of a check in the name of the qualifying student. After inquiry with management, it was determined that Thomas Hart Academy has not received any grants for students from outside sources.
10. We examined documentation that Thomas Hart Academy documents that each individual grant received per qualifying child did not exceed \$10,000 per school year. After inquiry with management, it was determined that Thomas Hart Academy has not received any grants for students from outside sources.
11. We examined documentation to verify the school documents had the enrollment dates for all qualifying children with exceptional needs who received a grant from a scholarship funding organization. After inquiry with management, it was determined that Thomas Hart Academy has not received any grants for students from outside sources.
12. We examined documentation to verify if any qualifying student who received a grant and left or withdrew from the school for any reason prior to the end of the school year and did not re-enroll the school documented and returned a prorated amount of the grant to the scholarship funding organization based on the number of days the qualifying student was enrolled in the school during the semester or school year and within sixty days of the student's departure. After inquiry with management, it was determined that Thomas Hart Academy has not received any grants for students from outside sources.

We were not engaged to, and did not, conduct an audit, the objective of which would be the expression of an opinion on the 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 Thomas Hart Academy and the State of South Carolina, Secretary of State and is not intended to be and should not be used by anyone other than those specified parties.

*P. Phillips, Curvin & Company, CPAs, LLC*

Hartsville, South Carolina  
July 27, 2015