

Agreed Upon Procedures for Eligible School Compliance Audit
As Recommended by the Advisory Committee
Created Pursuant to
Proviso 1.80. of Act 286 of 2014
Educational Credit for Exceptional Needs Children (ECENC) Program

School Name: Hidden Treasure Christian School
Address: 500 West Lee Rd
Taylor, SC 29687

Please see attached Eligible School Compliance Audit Form Instructions.

1. The school offers a general education to primary or secondary school students.

Yes No

Verification by Student Handbook

2. The school does not discriminate on the basis of race, color, or national origin.

Yes No

Verification by Ad-copy

3. The school is located in this State.

Yes No

Verification by ✓

4. The school 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.

Yes No

Verification by Student Handbook / N

5. The school has facilities that are subject to applicable federal, state, and local laws.

Yes No

Verification by Fire Inspection, Security - Blue Ridge

6. The school is a member in good standing of the Southern Association of Colleges and Schools, the South Carolina Association of Christian Schools or the South Carolina Independent Schools Association.

Yes No

Verification by Minutes from SCACS

7. The school documents all individual grants received from each nonprofit scholarship funding organization on behalf of qualifying students with exceptional needs.

Yes No

Verification by QB Report

8. The school guarantees that grants awarded by each scholarship funding organization were not contingent upon any prescribed conditions imposed by the scholarship funding organization upon the school.

Yes No

Verification by no conditions

COPY

9. The school documents that each individual grant received was in the form of a check in the name of the qualifying student.

Yes No

Verification by copies of checks

10. The school documents that each individual grant received per qualifying child did not exceed \$10,000 per school year.

Yes No

Verification by QB-Report

11. The school documents the enrollment dates for all qualifying children with exceptional needs who received a grant from a scholarship funding organization.

Yes No

Verification by QB Report

12. Did any qualifying student who received a grant leave or withdraw from the school for any reason prior to the end of the semester or school year and did not re-enroll within thirty days?

Yes No

Verification by McGonnell - Returned to Advance Carolina
copies Beam - Returned check - Did not deposit

If Yes is checked, the school documents that it 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.

Yes No

Verification of Copies - total amount was returned + refunded
student did not attend

John J. Mc Cormick School Administrator
Name Title

Martin Smith & Company CPAs 1212 Haywood Rd, Greenville SC
Name Of Outside Entity Or Auditing Firm Address

Kenneth J. March 5/14/15
Signature Date

By law, the compliance audit must be conducted by "an outside entity or auditing firm." The term "outside" implies a neutral or independent evaluation that is conducted by an individual or contractor who has no personal or professional conflict of interest and/or relationship with a scholarship organization or grant recipient. The school may contact the South Carolina Association of Christian Schools or the South Carolina Independent Schools for questions or assistance.

This compliance audit must be furnished with thirty days of its completion and acceptance to the Secretary of State and Department of Revenue which must be made available by them on their website for public review (H.2.)

Secretary of State, ATTN: Legal Division, 1205 Pendleton Street, Suite 525 Columbia, SC 29201
and
Department of Revenue, ATTN: XXXXX, 301 Gervais Street, Post Office Box 125, SC 29214