

**SOUTHSIDE CHRISTIAN SCHOOL OF THE UPSTATE  
Simpsonville, South Carolina**

**AGREED-UPON PROCEDURES REPORT**

**For the Program Year Ended June 30, 2015**



# MARTIN · SMITH

& COMPANY CPAs

## INDEPENDENT ACCOUNTANTS' REPORT ON APPLYING AGREED-UPON PROCEDURES

Dr. Sam Barfell, Superintendent  
2211 Woodruff Road  
Simpsonville, South Carolina 29681

We have performed the procedures described below, which were agreed to by the management of Southside Christian School of the Upstate ("School"), solely to assist you in evaluating the performance of the School's compliance with certain requirements of the South Carolina Educational Credit for Exceptional Needs Children Program, as recommended by the South Carolina Education Oversight Committee, for the program year ended June 30, 2015, in the areas addressed. The School's management is responsible for its financial records, internal controls and compliance with State laws and regulations. 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 the specified parties in this 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.

Specifically, for purposes of this report, we have performed the following procedures and noted the indicated findings:

- ❖ We obtained documentation to verify that grants received under the Educational Credit for Exceptional Needs Children Program were for eligible children enrolled to attend the School.

We noted no exceptions as a result of our procedures.

- ❖ We compared the total of grants received for each child to the amount(s) disbursed from every scholarship funding organization (the "SFO").

We noted no exceptions as a result of our procedures.

- ❖ We obtained documentation to verify that no student's grant exceeded \$10,000 for the 2014-15 school year.

We noted no exceptions as a result of our procedures.

- ❖ If applicable, we verified that the School returned to the SFO a prorated amount of a student's grant if a student withdrew from the School during the school year.

During the program year there were two refunds. One refund was properly calculated and returned within the required 60 days of the student's withdrawal. The other refund did not involve a student withdrawal, but the situation did require that the school return excess funds. The refundable portion of the grant was returned by a check dated July 15, 2015 in the amount of \$1,338.49. It was not refunded within 60 days of the final billing for the school year, but it was refunded within 60 days of the last day of school.

- ❖ We obtained documentation that 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.”

We noted no exceptions as a result of our procedures.

The engagement to apply the Agreed-Upon Procedures was performed in accordance with the standards established by the American Institute of Certified Public Accountants. The sufficiency of the procedures is solely the responsibility of Southside Christian School of the Upstate. Consequently, we make no representations regarding the sufficiency of the procedures described either for the purpose for which this report has been requested or for any other purpose.

We were not engaged to, and did not, perform an audit, the objective of which would be the expression of an opinion on the compliance with certain requirements of the South Carolina Educational Credit for Exceptional Needs Children Program, as recommended by the South Carolina Education Oversight Committee. 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 use of Southside Christian School of the Upstate’s management and applicable State agencies, and should not be used by anyone other than these specified parties. This restriction is not intended to limit distribution of this report, which is a matter of public record.

*Martin Smith & Company CPAs PA*

July 31, 2015