

# TABERNACLE CHRISTIAN SCHOOL

3931 White Horse Road ♦ Greenville, SC 29611-5546 ♦ [www.tabernacleministries.org](http://www.tabernacleministries.org)

Phone (864) 269-2760 ♦ Fax (864) 269-0677

July 31, 2015

Martin Smith & Company CPAs, PA  
1212 Haywood Road, Building 100  
Greenville, South Carolina 29615

In connection with your engagement to apply agreed-upon procedures to the School's compliance with certain requirements of the South Carolina Educational Credit for Exceptional Needs Children Program for the program year ended June 30, 2015, we confirm, to the best of our knowledge and belief, the following representations made to you during your engagement.

1. We are responsible for the School's compliance with the requirements of the South Carolina Educational Credit for Exceptional Needs Children Program.
2. We are responsible for selecting the criteria and for determining that such requirements of the South Carolina Educational Credit for Exceptional Needs Children Program are appropriate for our purposes.
3. We are not aware of instances of noncompliance with the requirements of South Carolina Educational Credit for Exceptional Needs Children Program, including the period of July 1, 2014 to July 31, 2015.
4. There have been no communications from any regulatory agencies, internal auditors, or other independent practitioners or consultants relating to the School's compliance with the requirements of the South Carolina Educational Credit for Exceptional Needs Children Program, including communications received between July 1, 2014 to July 31, 2015.
5. We have made available to you all information that we believe is relevant to the School's compliance with the requirements of the South Carolina Educational Credit for Exceptional Needs Children Program.
6. We have fully responded to all inquiries made to us by you during the engagement.



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Rodger Hawthorne  
Administrator  
Tabernacle Christian School  
Greenville, South Carolina

☪ A Ministry of Tabernacle Baptist Church ☪

*Dr. Harold B. Sightler, Founder - Ephesians 6:16*

*Elementary*

*Middle School*

*Senior High*

*Dr. Melvin Aiken, Pastor*

*Dr. Rodger T. Hawthorne II, Administrator*

**TABERNACLE CHRISTIAN SCHOOL  
Greenville, 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. Rodger Hawthorne, Administrator  
3931 White Horse Road  
Greenville, South Carolina 29611

We have performed the procedures described below, which were agreed to by the management of Tabernacle Christian School ("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.

We noted no exceptions as a result of our procedures.

- ❖ 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 Tabernacle Christian School. 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 Tabernacle Christian School'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