

# HAMILTON, MCKINNEY & MOSS

CERTIFIED PUBLIC ACCOUNTANTS

---

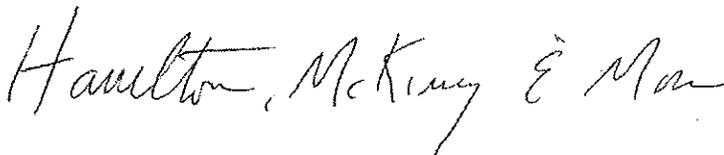
## INDEPENDENT ACCOUNTANT'S REPORT ON APPLYING AGREED-UPON PROCEDURES

Board of Directors  
Thomas Sumter Academy  
5265 Camden Highway  
Rembert, South Carolina, 29128

We have performed the procedures enumerated in Attachment A, which were agreed to by Thomas Sumter Academy, solely to assist your organization with the request from SC Education Oversight Committee regarding the requirements of the Educational Credit for Exceptional Needs Children Program as of and for the year ended June 30, 2015. These agreed-upon procedures were requested by your organization and referenced in our engagement letter. We performed the requested procedures on the financial information of Thomas Sumter Academy in accordance with attestation standards established by the American Institute of Certified Public Accountants. The sufficiency of these procedures is solely the responsibility of those parties specified in this report and the scope of this engagement was limited to performing the agreed-upon procedures at your direction as set forth in Attachment A. Consequently, we make no representation regarding the sufficiency of the procedures described in Attachment A either for the purpose for which this report has been requested or for any other purpose. Attachment A also identifies the findings noted as a result of the procedures performed.

We were not engaged to and did not conduct an audit or any other examination, the objective of which would be the expression of an opinion as to the appropriateness of the results summarized at Attachment A. 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 the Board of Directors of Thomas Sumter Academy, and is not intended to be and should not be used by anyone other than these specified parties.



HAMILTON, MCKINNEY & MOSS  
Columbia, South Carolina  
July 23, 2015

Phone: 803.787.1509 Email: [cmoss@mosstax.com](mailto:cmoss@mosstax.com) [www.hmmcpafirm.com](http://www.hmmcpafirm.com)  
Fax: 803.787.1782 #5 Calendar Ct. Suite 201-C Columbia, SC 29206

ATTACHMENT A

Our procedures and findings were as follows:

Procedure 1:

The independent school can document and verify that all grants received under the Educational Credit for Exceptional Needs Children Program in 2014-15 were for eligible children enrolled in the school.

Results / Findings:

The independent school was able to document and verify that all grants received under the Educational Credit for Exceptional Needs Children Program in 2014-15 were for eligible children enrolled in the school.

---

Procedure 2:

The independent school can document the total amount of each grant per child from every scholarship funding organization (SFO).

Results / Findings:

The independent school was able to document the total amount of each grant per child from every scholarship funding organization (SFO).

---

Procedure 3:

The independent school can document that no grant exceeded \$10,000 during the school year 2014-15.

Results / Findings:

The independent school was able to document that no grant exceeded \$10,000 during the school year 2014-15.

---

# HAMILTON, MCKINNEY & MOSS

CERTIFIED PUBLIC ACCOUNTANTS

---

Page 3

## ATTACHMENT A (continued)

### Procedure 4:

Determine if the independent school returned a prorated amount of the grant to SFO if any students withdrew during the school year.

### Results / Findings:

The independent school returned a prorated amount of the grant to SFO for students who withdrew during the school year.

---

### Procedure 5:

Determine if the total amount of each grant was used for tuition which is defined as "the total amount 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".

### Results / Findings:

The total amount of each grant was used for tuition which is defined as "the total amount 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".

---