

**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: \_\_\_\_\_

Address: \_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_

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

Yes  No

Verification by \_\_\_\_\_

*Offering a general education to primary or secondary school students:*

South Carolina Code of Regulations, 43-243. Special Education, Education of Students with Disabilities identifies "general education curriculum" as "the same curriculum as for nondisabled children." Documentation for item six may be used to demonstrate compliance.

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

Yes  No

Verification by \_\_\_\_\_

*Nondiscrimination on the basis of race, color, or national origin:*

IRS Form 990 Schedule E, IRS Form 5578 or other similar federal filing demonstrates compliance.

**3. The school is located in this State.**

Yes  No

Verification by \_\_\_\_\_

*Location within this State:* Either a title or deed; or county property tax bill demonstrates compliance.

**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 \_\_\_\_\_

*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:*

Diploma Requirements (SC Code of Regulations 43-234) I. Requirements for Earning a South Carolina High School Diploma, include courses in English language arts; mathematics; science; U.S. History and Constitution; economics; U.S. Government; other social studies; physical education or Junior ROTC; computer science, foreign language or career and; technology education; electives. A school course offering, course directory or blank report cards listing the inclusion of courses demonstrates compliance.

Assessment tools include the PSAT, SAT, ACT, Stanford Achievement Test, TerraNova, Iowa Test of Basic Skills, and other similar test. Copies of test scores or confirmation of test grading from contractors or associations demonstrate compliance.

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

Yes  No

Verification by \_\_\_\_\_

*Facilities that are subject to applicable federal, state, and local laws:* Please note if school is NOT subject to such laws.

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 \_\_\_\_\_

*Good standing membership within Southern Association of Colleges and Schools (SACS / AdvancedED), the South Carolina Association of Christian Schools (SCACS) or the South Carolina Independent Schools (SCISA) A letter or certificate or other document issued by the association or accreditation entity communicating current membership status demonstrates compliance.*

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 \_\_\_\_\_

8. The school 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.

Yes  No

Verification by \_\_\_\_\_

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 \_\_\_\_\_

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

Yes  No

Verification by \_\_\_\_\_

**For issues 7. through 10. Grants received** School should be able to provide copies of checks received from scholarship funding organizations for qualifying students with exceptional needs to document total revenues; to document that checks were properly prepared; and to document that no child received a grant in excess of \$10,000.

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 \_\_\_\_\_

*Enrollment data* For all students receiving grants, a school should be able to document enrollment dates with copies of attendance records, letters of registration or withdrawal, etc.

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 \_\_\_\_\_

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 \_\_\_\_\_

*Student withdrawals* For students who received grants and left before the end of the semester or year, the school must document through checks issued that the scholarship funding organization was reimbursed a prorated amount.

## Acceptance Statement

The following outside entity or auditing firm confirms that the above school has provided documentation and verification of its compliance with the Educational Credit for Exceptional Needs Children (ECENC) program as outlined above.

---

Name	Title
------	-------

---

Name Of Outside Entity Or Auditing Firm	Address
---	---------

---

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.). The compliance audit must

Secretary of State, ATTN: Legal Division, 1205 Pendleton Street, Suite 525 Columbia, SC 29201

*and*

Department of Revenue, ATTN: Ricky Taylor, Audit Services, 301 Gervais Street, Post Office Box 125, SC 29214