

**South Carolina Education Oversight Committee (EOC)
Annual Standards Assurance Form**

School Year: 2019-20

**Application to Participate in
Educational Credit for Exceptional Needs Children (ECENC) Program**

Please complete the information requested below concerning your independent school. This information will be listed on the South Carolina Education Oversight Committee's website, <https://eoc.sc.gov/>.

| | |
|--------------------------------------|---------------------------|
| Independent School Name: | The Barclay School |
| Independent School Contact Person: | Gillian Barclay - Smith |
| Independent School Address: | 1364 Cook Road |
| City, State, Zip Code: | Ridgeway SC 29130 |
| Independent School Telephone Number: | (803) - 629 - 6318 |
| Independent School Fax Number: | (-) - |
| Independent School E-mail Address: | drge@thebarclayschool.org |
| Independent School Website Address: | www.thebarclayschool.org |

Please review the standards below that are based on Act 247 of 2018. An "eligible school" is defined as "an independent school including those religious in nature, other than a public school, at which the compulsory attendance requirements of Section 59-65-10 may be met." Please indicate whether your school has met or intends to meet each standard to ensure the following academic and reporting requirements are met. The South Carolina Education Oversight Committee reserves the right to request additional documentation to show the school is in compliance with state law. Failure to meet these standards or reporting requirements will result in your school being denied or removed from participation in the program.

| STANDARDS | YES | NO |
|--|-------------------------------------|--------------------------|
| 1. Offers a general education to primary or secondary school students. | <input checked="" type="checkbox"/> | <input type="checkbox"/> |
| 2. Does not discriminate on the basis of race, color, or national origin. | <input checked="" type="checkbox"/> | <input type="checkbox"/> |
| 3. Is located in this State. | <input checked="" type="checkbox"/> | <input type="checkbox"/> |
| 4. Has an educational curriculum that includes courses set forth in the state's diploma requirements, graduation certificate requirements for special needs children and where the students attending are administered national achievement or state standardized tests, or both, at progressive grade levels to determine student progress. <i>Please see enclosed letter.</i> | <input checked="" type="checkbox"/> | <input type="checkbox"/> |
| 5. Has school facilities that are subject to applicable federal, state, and local laws. <i>Yes</i> | <input checked="" type="checkbox"/> | <input type="checkbox"/> |
| 6. Is a member in good standing of the Southern Association of Colleges and Schools, the South Carolina Association of Christian Schools, the South Carolina Independent Schools Association, or the Palmetto Association of Independent Schools. | <input checked="" type="checkbox"/> | <input type="checkbox"/> |
| 7. Provides a specially designed program or learning resource center to provide needed accommodations based on the needs of exceptional needs students or provides onsite educational services or supports to meet the needs of exceptional needs students or is a school specifically existing to meet the needs of only exceptional needs students with documented disabilities. <i>Please see enclosed letter.</i> | <input checked="" type="checkbox"/> | <input type="checkbox"/> |

| REPORTING REQUIREMENTS | YES | NO |
|--|--------------------------|--------------------------|
| <p>1. If your school received any grants from Exceptional SC in school year 2018-19, then your school will report to the EOC the number and total dollar amount of grants received in the 2018-19 school year from Exceptional SC by September 1, 2019.</p> | ✓ | <input type="checkbox"/> |
| <p>2. Your school will submit to the EOC by September 1, 2019 a statement of services that documents your school:</p> <p>(a) provides a specially designed program or learning resource to provide needed accommodations based on the needs of exceptional needs students; or</p> <p>(b) provides onsite educational services or supports to meet the needs of exceptional needs students; or</p> <p>(c) exists specifically to meet the needs of only exceptional needs students with documented disabilities.</p> | ✓ | <input type="checkbox"/> |
| <p>3. Your school will submit to the EOC by November 15, 2019 the <u>school-level</u> assessment results for all grades in the school and for each grade with at least (10) students tested. Results should be provided for English language arts (reading) and mathematics achievement of students in each grade tested in school year 2018-19.</p> <p><i>no, But please see enclosed letter</i></p> | <input type="checkbox"/> | ✓ |
| <p>4. If your school received grants from Exceptional SC in school year 2018-19, the school will submit by November 15, 2019 <u>individual student test scores</u> on national achievement or state standardized tests for any student in grades one through twelve who received a grant from the program during school year 2018-19. The data will be collected using a secure portal. No personally identifiable information will be published; instead, the information will be aggregated.</p> <p><i>No, But please see enclosed letter</i></p> | <input type="checkbox"/> | ✓ |
| <p>5. If your school received grants from Exceptional SC in school year 2018-19, the school will submit to the EOC a copy of a compilation, review, or compliance audit of the organization's financial statements as relating to the grants received, conducted by a certified public accounting firm by November 15, 2019.</p> | ✓ <i>Yes</i> | <input type="checkbox"/> |

I assure that all documents submitted to the SC Education Oversight Committee for the purpose of applying as an eligible school, as defined by state law, is true, accurate, and complete under penalty of perjury in accordance with Section 16-9-10 of the South Carolina Code of Laws. Failure to report to the EOC the required data will result in the school being removed from the list of approved schools.

Signature: *Gillian Barclay-Smith*

Date: *Feb 20, 2019*

Print Name of Signature Above: *Gillian Barclay - Smith*

Title: *Head of The Barclay School*

Email: *drq@thebarclayschool.org*

August, 2017.
Copy sent to Betty.

**Document A
Grants Received**

**Educational Credit for Exceptional Needs Children (ECENC) Program
2019-20**

Independent School Name: The Barclay School

An independent school participating in the ECENC Program is required to submit the following information by September 1:

How many students in kindergarten through grade 12 were enrolled in your school in the prior school year? 21

What is the total number of grants and total amount of grants received in the prior school year from Exceptional SC? Please complete the following chart and sign below.

If no grants for any qualifying student were received from Exceptional SC in the prior school year, please indicate with "0" grants received and "\$0" in total amount of grants received from Exceptional SC.

| Total Number of Grants Received | Total Amount of Grants Received |
|---------------------------------|---------------------------------|
| # <u>21</u> | <u>\$145,300</u> |

Total number of grants is the number of individual children/students who received a grant even if the school received more than one grant for a specific child/student.

Signature: Gillian Barclay-Smith

Date: August 13, 2019

Print Name of Signature Above: Gillian Barclay-Smith

Title: Head and Founder

Email: dr@g@thebarclayschool.org



A School as Unique as Your Child

Request for Exemption of Standardized Testing Requirement
for the ECENC Program for The Barclay School

Oct 1, 2019

Dear Ms. Barton and Committee,

Founded in 2009, The Barclay School is a small, nonprofit school for special needs students with diverse learning issues such as complex ADHD with anxiety, specific learning disabilities, Down Syndrome, autism spectrum disorder, pervasive development disorder, language processing, sensory integration disorder, pragmatic language disorder, auditory processing disorder, dyslexia, as well as a diverse group of secondary physical and psychological diagnoses which are commonly comorbid. All our students have Individualized Educational Programs (IEP's) documenting their disability. Our approach is holistic, child-centered, and individualized. We focus on social, emotional, vocational, and academic skills.

Research of special needs' populations indicates that traditional testing for demonstrating the students' acquisition of skills is both unreliable and ineffective. Therefore, we use multiple methods of research-based, authentic assessment: students' work samples are collected over time, annotated and assembled in portfolios. Presentations, performances, and projects further demonstrate student mastery of topics and skills. Our curriculum is highly individualized and self-paced, class sizes are small. In addition, we use video and audio clips to share with parents, therapists, and professionals to maintain consistent expectations from one environment to another. This improves the generalization of new skills to new situations, particularly for those students with memory issues.

The Barclay School of Ridgeway
1364 Cook Road
Ridgeway, SC 29130
(803) 629-6318

Please visit us at thebarclayschool.org.



A School as Unique as Your Child

When closer communication between home and school will benefit the child, we share daily observations with family and professionals via a journal that teachers, parents, and therapists can all comment on the daily progress and changes in the child's behavior, speech, academic, and life skills. This has been most effective in monitoring progress over time and for providing important clues for better diagnosis of underlying physical and emotional issues affecting the child. Authentic assessment, therefore, provides more useful data for determining when goals are met or need to be adjusted. It further provides us with more accurate and meaningful information to share with families and the other professionals and therapists who work with our children. Moreover in May 2018, the Educational Oversight Committee sent an independent Special Education Consultant to visit and assess our methodology. Cheryl D. Fitts authenticated, verified, and recognized our approach.

If you have any further questions about our assessment or how it is used in our program, please contact me. I would like to take this opportunity to thank and invite both you and the committee to visit The Barclay School anytime.

Gillian Barclay-Smith, Ph.D.

Head of School

The Barclay School of Ridgeway
1364 Cook Road
Ridgeway, SC 29130
(803) 629-6318

Please visit us at thebarclayschool.org.

**BURKETT
BURKETT & BURKETT**
Certified Public Accountants, P.A.

November 8, 2019

The Barclay School
1364 Cook Road
Ridgeway, South Carolina 29130

We are pleased to confirm our understanding of the terms of our engagement and the nature and limitations of the services we are to provide for The Barclay School (“the School”).

We will apply the agreed-upon procedures listed in the attached schedule that were specified and agreed to by The Barclay School in accordance with the requirements of SC Education Oversight Committee in its determination of the School’s Eligibility to participate in the Educational Credit for Exceptional Needs Children Program for the fiscal year ended June 30, 2019. Our engagement to apply agreed-upon procedures will be conducted in accordance with attestation standards established by the American Institute of Certified Public Accountants. The sufficiency of the procedures performed or to be performed is solely the responsibility of the School and we will require an acknowledgment in writing of that responsibility. Consequently, we make no representation regarding the sufficiency of the procedures described in the attached schedule either for the purpose for which the agreed-upon procedures report has been requested or for any other purpose.

Because the agreed-upon procedures listed in the attached schedule do not constitute an examination or review, we will not express an opinion or conclusion on The Barclay School’s compliance with the Educational Credit for Exceptional Children Program for the fiscal year ended June 30, 2019. In addition, we have no obligation to perform any procedures beyond those listed in the attached schedule.

We will issue a written report upon completion of our engagement that lists the procedures performed and our findings. Our report will be addressed to the Board of Directors and management of The Barclay School. If, for any reason, we are unable to complete any of the procedures, we will describe in our report any restrictions on the performance of the procedures, or not issue a report and withdraw from this engagement. You understand that the report is intended solely for the information and use of The Barclay School, the South Carolina Department of Revenue and the SC Education Oversight Committee, and should not be used by anyone other than these specified parties. Our report will contain a paragraph indicating that had we performed additional procedures, other matters might have come to our attention that would have been reported to you.

An agreed-upon procedures engagement is not designed to detect instances of fraud or noncompliance with laws or regulations; however, we will communicate to you any known and suspected fraud and noncompliance with laws or regulations affecting the School’s compliance with the Educational Credit for Exceptional Children Program for the fiscal year ended June 30, 2019, that come to our attention. In addition, if, in connection with this engagement, matters come to our attention that contradict the School’s Compliance with the Educational Credit for Exceptional Children Program for the fiscal year ended June 30, 2019, we will disclose those matters in our report.

Such disclosures, if any, may not necessarily include all matters that might have come to our attention had we performed additional procedures or an examination or review.

You are responsible for compliance with the Educational Credit for Exceptional Children Program for the fiscal year ended June 30, 2019 in accordance with the SC Education Oversight Committee's requirements; and for selecting the criteria and procedures and determining that such criteria and procedures are appropriate for your purposes. You are also responsible for, and agree to provide us with, a written assertion about the school's compliance with the Educational Credit for Exceptional Children Program for the fiscal year ended June 30, 2019. In addition, you are responsible for providing us with (1) access to all information of which you are aware that is relevant to the performance of the agreed-upon procedures on the subject matter, (2) additional information that we may request for the purpose of performing the agreed-upon procedures, and (3) unrestricted access to persons within the entity from whom we determine it necessary to obtain evidence relating to performing those procedures.

Larry D. Montague, Jr., CPA is the engagement partner and is responsible for supervising the engagement and signing the report or authorizing another individual to sign it.

At the conclusion of our engagement, we will require certain written representations in the form of a representation letter from management that, among other things, will confirm management's responsibility for the School's compliance with the Educational Credit for Exceptional Children Program for the fiscal year ended June 30, 2019 in accordance with the SC Education Oversight Committee's requirements.

Our fees will be based on services rendered. We will bill you each month for work completed the preceding month. The bill is due and payable when rendered and past due ten days thereafter. A late charge of 1-1/2% will be added to all balances carried over from one month to the next. If the bill is not paid within 60 days, we will request that this balance be paid before we will provide any further services. If, however, the bill is not paid within 90 days, an interest bearing promissory note must be signed by a responsible officer of your organization, made payable to Burkett Burkett & Burkett Certified Public Accountants, P.A.; and, if there are any costs associated with the collection of these fees, your organization will be responsible for the payment of these collection costs.

In the event of a dispute related in any way to our services, our firm and you agree to discuss the dispute and, if necessary, to promptly mediate in a good faith effort to resolve. We will agree on a mediator, but if we cannot, either of us may apply to a court having personal jurisdiction over the parties for appointment of a mediator. We will share the mediator's fees and expenses equally, but otherwise will bear our own attorneys' fees and mediation cost. Participation in such mediation shall be a condition to either of us initiating litigation. In order to allow time for the mediation, any applicable statute of limitations shall be tolled for a period not to exceed 120 days from the date either of us first requests in writing to mediate the dispute. The mediation shall be confidential in all respects, as allowed or required by law, except our final settlement positions at mediation shall be admissible in litigation solely to determine the prevailing party's identity for purposes of the award of attorneys' fees. In no event will our firm be liable for incidental or consequential damages in excess of our fees received resulting from our performance on this engagement, even if we have been advised of the possibility of such damages.

Based on our present policies, we will maintain your agreed-upon procedures files and selective documentation in our files in an electronic format for a period of seven years, after which it will be destroyed. We may modify our record retention policies from time-to-time in accordance with our professional obligations. It is, therefore, important for you to keep the copies of our agreed-upon procedures report and related supporting data in your files. By signing this engagement letter, you acknowledge and agree that upon the expiration of the seven year period, we are free to destroy our records related to this engagement.

In connection with this engagement, we may communicate with you or others via e-mail transmission. As e-mails can be intercepted and read, disclosed, or otherwise used or communicated by an unintended third party, or may not be delivered to each of the parties to whom they are directed and only to such parties, we cannot guarantee or warrant that e-mails from us will be properly delivered and read only the addressee. Therefore, we specifically disclaim and waive any liability or responsibility whatsoever for interception or unintentional disclosure or communication of e-mail transmissions, or for the unauthorized use or failed delivery of e-mails transmitted by us in connection with the performance of this engagement. In that regard, you agree that we shall have no liability for any loss or damage to any person or entity resulting from the use of e-mail transmissions, including any consequential, incidental, direct, indirect, or special damage, such as loss of revenue or anticipated profits, or disclosure or communication of confidential or proprietary information.

We appreciate the opportunity to assist you and believe this letter accurately summarizes the significant terms of our engagement. If you have any questions, please let us know. If you agree with the terms of our engagement as described in this letter, please sign the enclosed copy and return it to us. If the need for additional procedures arises, or the procedures need to be modified, our agreement with you will need to be revised. It is customary for us to enumerate these revisions in an addendum to this letter. If additional specified parties of the report are added, we will require that they acknowledge in writing their agreement with the procedures performed or to be performed and their responsibility for the sufficiency of procedures.

Very truly yours,



BURKETT BURKETT & BURKETT
Certified Public Accountants, P.A.

RESPONSE:

This letter correctly sets forth the understanding of The Barclay School.

Dr. Gillian Barclay-Smith
The Barclay School

Schedule of Agreed-Upon Procedures to be Performed for the Year Ended June 30, 2019

1. We will verify that all grants received under the Educational Credit for Exceptional Needs Children Program were for eligible children enrolled in the school by vouching the list of students who received grants for the fiscal year ended June 30, 2019 to the School's attendance records.
2. We will inspect copies of checks from the Scholarship Funding Organization to determine the total amount of the grant per child.
3. We will inspect the copies of checks from the Scholarship Funding Organization to determine that no grant exceeded \$11,000 per student during the fiscal year ended June 30, 2019.
4. We will inspect the School's documentation that it returned a prorated amount of the grant to the Scholarship Funding Organization when any student withdrew during the school year.
5. We will verify that the total amount of the 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," by verifying that the amount of the grant per the copies of the checks from the Scholarship Funding Organization for each student was equal to or less than the standard tuition rate for the fiscal year ended June 30, 2019.

**The Barclay School
1364 Cook Road
Ridgeway, South Carolina 29130**

November 15, 2019

BURKETT BURKETT & BURKETT
Certified Public Accountants, P.A.
Post Office Box 2044
West Columbia, SC 29171

In connection with your engagement to apply agreed-upon procedures in accordance with certain requirements of the SC Education Oversight Committee in its determination of our eligibility to participate in the Educational Credit for Exception Needs Children Program for the fiscal year ended June 30, 2019, we confirm, to the best of our knowledge and belief, the following representations made to you during your engagement.

- 1) We are responsible for compliance with the requirements of the Educational Credit for Exceptional Needs Children Program.
- 2) For the fiscal year ended June 30, 2019, The Barclay School was eligible to participate in the Educational Credit for Exceptional Needs Children Program in accordance with SC Education Oversight Committee requirements.
- 3) We are responsible for selecting the criteria and for determining that such criteria are appropriate for our purposes.
- 4) We have disclosed to you any communications from regulatory agencies, internal auditors, other independent practitioners or consultants, and others relating to our eligibility to participate in the Educational Credit for Exceptional Needs Children Program, including communications received between June 30, 2019 and November 15, 2019.
- 5) We have provided you with access to all records that we believe are relevant to certain requirements of the SC Education Oversight Committee in its determination of our eligibility to participate in the Educational Credit for Exceptional Needs Children Program for the year ended June 30, 2019 and the agreed-upon procedures.
- 6) We have responded fully to all inquiries made to us by you during the engagement.
- 7) No events have occurred subsequent to June 30, 2019 that would require adjustment to or modification of your report.

Dr. Gillian Barclay-Smith
The Barclay School