

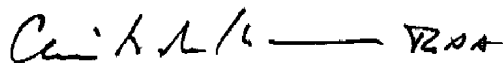
Independent Accountants' Report on State Lottery Tuition Assistance

To the Commission Members
Spartanburg Community College
Spartanburg, South Carolina

We have examined Spartanburg Community College's compliance with the administrative procedures and internal controls related to the State Lottery Tuition Assistance Program in order to determine that the College administered the program in accordance with State law and Policy 3-2-307 and Procedure 3-2-307.1 of the State Board for Technical and Comprehensive Education for the year ended June 30, 2021. Management is responsible for Spartanburg Community College's compliance with those requirements. Our responsibility is to express an opinion on Spartanburg Community College's compliance based on our examination.

Our examination was conducted in accordance with attestation standards established by the American Institute of Certified Public Accountants. Those standards require that we plan and perform the examination to obtain reasonable assurance about whether the College's administrative procedures and internal controls related to the State Lottery Tuition Assistance Program is in accordance with the State law and Policy 3-2-307 and Procedure 3-2-307.1 of the State Board for Technical and Comprehensive Education, in all material respects. An examination involves performing procedures to obtain evidence about the College's compliance with the requirements. The nature, timing, and extent of the procedures selected depend on our judgment, including an assessment of the risks of material misstatement, whether due to fraud or error. We believe that the evidence we obtained is sufficient and appropriate to provide reasonable basis for our opinion.

In our opinion the State Lottery Tuition Assistance Program has been administered in accordance with State law and Policy 3-2-307 and Procedure 3-2-307.1 of the State Board for Technical and Comprehensive Education, in all material respects.

 Ben D. Kochenower

September 30, 2021