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Independent Accountants' Report on State Lottery Tuition Assistance

Spartanburg Community College

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, 2016. 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 and, accordingly, included examining, on a test basis, evidence about Spartanburg Community College's compliance with those requirements and performing such other procedures as we considered necessary in the circumstances. We believe that our examination provides a reasonable basis for our opinion. Our examination does not provide a legal determination on Spartanburg Community College's compliance with specified requirements.

The method of sample selection used was haphazard. Twenty-four (24) students were selected from the College's list of award recipients.

We examined the individual files maintained in the financial aid office of each applicant selected to determine that they contained all necessary information and documentation to determine eligibility. We also determined that any lottery tuition assistance awarded did not exceed the remaining cost of tuition and academic fees for the applicable semester after first applying Pell grants, FSEOG, SC Need-Based grants and other applicable grants.

We traced amounts to the student account detail to determine that the awarded amounts were identifiably credited to the student's account.

The results of our tests disclosed no instances of noncompliance.

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.

This report is intended solely for the use of management and of the Spartanburg Community College Area Commission and management of the State Board for Technical and Comprehensive Education and should not be used by anyone other than these specified parties.

September 16, 2016