

Clemson University

Independent Accountant's Report On Applying Agreed-Upon Procedures

For the year ended June 30, 2015



**Independent Accountant's Report
On Applying Agreed-Upon Procedures**

To the Board of Trustees
Clemson University
Clemson, South Carolina

We have applied the procedures described below, which were agreed to by Clemson University (the University) and the South Carolina Commission on Higher Education (CHE), for the year ended June 30, 2015, with respect to the State-supported scholarships and grants (awards) listed below:

- LIFE Scholarship (LIFE)
- South Carolina HOPE Scholarship (HOPE)

This agreed-upon procedures engagement was conducted in accordance with attestation standards established by the American Institute of Certified Public Accountants. The sufficiency of these procedures is solely the responsibility of the University and CHE. Consequently, we make no representation regarding the sufficiency of the procedures described below either for the purpose for which this report has been requested or for any other purpose.

The procedures we performed and the associated findings are as follows:

General Eligibility Requirements for State Supported Scholarships/Grants

Agreed-Upon Procedure #1

We viewed the Banner Screens SGASTDN, SOAHSCH and SPAIDEN in the Student Information System for indication of the following:

- a. Recipient is a resident of South Carolina (SC)
- b. Recipient is a graduate of an approved high school or equivalent
- c. Recipient is a U.S. citizen or legal permanent resident at the time of high school graduation and enrollment
- d. Recipient enrolled as a degree-seeking student at an eligible SC public or private institution.

Finding: We noted no exceptions as a result of this procedure.

Agreed-Upon Procedure #2

We viewed the Terms and Conditions block of Banner Screen RRAAREQ in the Student Information System for indication that the recipient completed the online student affidavit.

Findings: We noted no exceptions as a result of this procedure.

Eligibility Attribute Testing for LIFE Scholarship:

Initial Eligibility for Incoming Freshmen (including transfers):

Agreed-Upon Procedure #3

We viewed the Banner Screens SOATEST and SOAHSCH for indication that the recipient has met 2 of the 3 following academic eligibility requirements:

- a. Has a score of 1100 or higher in the SAT or a composite score of no less than 24 on the ACT through the June test administration of the recipient's year of graduation.
- b. Has a minimum 3.00 cumulative GPA
- c. Ranks in the top 30% of the class.

Findings: We found no exceptions as a result of this procedure.

Agreed-Upon Procedure #4

We viewed the award maintenance tab of the Banner screen RPAAWRD for indication that the recipient is not receiving Palmetto Fellows or HOPE scholarships in addition to the LIFE scholarship.

Findings: We found no exceptions as a result of this procedure.

Initial Eligibility for Transferring Students:

Agreed-Upon Procedure #5

We viewed the LIFE Worksheet provided by the University for indication that:

- a. Recipient earned a cumulative LIFE GPA of 3.0 or higher and
- b. Recipient earned the minimum required credit hours as follows:
 - 1) Second year transfer – 30 non-remedial credit hours
 - 2) Third year transfer – 60 credit hours
 - 3) Fourth year transfer – 90 credit hours

Findings: We found no exceptions as a result of this procedure.

Agreed-Upon Procedure #6

We viewed the award maintenance tab of the Banner screen RPAAWRD for indication that the recipient is not receiving Palmetto Fellows or HOPE scholarships in addition to the LIFE scholarship.

Findings: We found no exceptions as a result of this procedure.

Continuing Eligibility:

Agreed-Upon Procedure #7

We viewed the Banner Screen RPASTRM, the recipient's LIFE Worksheet provided by the University, and management's calculations of GPA for indication that:

- a. Recipient has earned a cumulative LIFE GPA of 3.0 or higher by the end of each academic year.
- b. Recipient is receiving the award in one of eight consecutive terms from the time of initial college enrollment.

c. Recipient has earned the minimum required credit hours as follows:

- 1) Second year transfer – 30 non-remedial credit hours
- 2) Third year transfer – 60 credit hours
- 3) Fourth year transfer – 90 credit hours

Findings: We found no exceptions as a result of this procedure.

Agreed-Upon Procedure #8

We viewed the award maintenance tab of the Banner screen RPAAWRD for indication that the recipient is not receiving Palmetto Fellows or HOPE scholarships in addition to the LIFE scholarship.

Findings: We found no exceptions as a result of this procedure.

Eligibility Attribute Testing for HOPE Scholarship:

Initial Eligibility for Freshmen:

Agreed-Upon Procedure #9

We viewed the LIFE Worksheet provided by the University for indication that the recipient has earned a cumulative GPA of 3.0 or higher.

Findings: We found no exceptions as a result of this procedure.

Agreed-Upon Procedure #10

We viewed the Banner Screen SGASTDN for indication that:

- a. Recipient is an incoming freshmen
- b. Student is receiving the award in one of the first two terms from the time of initial college enrollment.

Findings: We found no exceptions as a result of this procedure.

Agreed-Upon Procedure #11

We viewed the award maintenance tab of Banner Screen RPAAWRD in the Student Information System for indication that the recipient is not receiving Palmetto Fellows, LIFE, or Lottery Tuition Assistance in addition to the HOPE Scholarship.

Findings: We found no exceptions as a result of this procedure.

Initial Eligibility for Transferring Freshman in Spring Semester:

Agreed-Upon Procedure #12

We viewed the Banner Screen SGASTDN in the Student Information System for indication of the following:

- a. Recipient has earned a cumulative GPA of 3.0 or higher
- b. Recipient is receiving the award in one of the first two terms from the time of initial enrollment.

Findings: We found no exceptions as a result of this procedure.

Initial Eligibility for Transferring Sophomores from a Two Year College/University:

Agreed-Upon Procedure #13

We viewed the Banner Screen SGASTDN in the Student Information System for indication of the following:

- a. Recipient has earned a cumulative GPA of 3.0 or higher.
- b. Recipient is receiving the award in the term following the first two terms from the time of initial enrollment.

Findings: We found no exceptions as a result of this procedure.

Agreed-Upon Procedure #14

We viewed the term GPA and course detail information tab of Banner Screen SHATERM in the Student Information System for indication that the recipient earned only remedial credit hours or no more than 12 credit hours of non-remedial course work during the freshman academic year.

Findings: We found no exceptions as a result of this procedure.

Award Disbursement Testing:

Agreed-Upon Procedure #15

We compared total award disbursements for the academic year as reflected in the award maintenance tab of Banner Screen RPAAWRD in the Student Information System to the following legislatively established award amounts:

- a. LIFE Scholarship – The published cost of attendance not to exceed \$5,000.
- b. HOPE Scholarship – The published cost of attendance not to exceed \$2,800.

Findings: We found no exceptions as a result of this procedure.

We were not engaged to and did not conduct an audit, the objective of which would be the expression of an opinion on the compliance with the CHE requirements. 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 Trustees and management of Clemson University and the South Carolina Commission on Higher Education, and is not intended to be and should not be used by anyone other than these specified parties.

Elliott David Decosimo, LLC

Greenville, South Carolina
October 6, 2015