

**R. Wes Hayes, Jr.**  
*Chairman*

**L. Jeffrey Perez, Ph.D.**  
*President and Executive Director*



October 1, 2024

The Honorable Harvey S. Peeler, Jr.  
Chair, Senate Finance Committee  
South Carolina Senate  
111 Gressette Building  
Columbia, SC 29201

The Honorable Bruce W. Bannister  
Chair, House Ways and Means Committee  
South Carolina House of Representatives  
525 Blatt Building  
Columbia, SC 29201

Kevin Etheridge  
Acting Director  
Executive Budget Office  
1200 Senate Street  
Columbia, SC 29201

Dear Chairman Peeler, Chairman Bannister and Director Etheridge:

I am pleased to submit to you the South Carolina Commission on Higher Education's (CHE) report on the expenditure of lottery funds for Fiscal Year 2024. Proviso 3.1 of the fiscal year 2024-25 South Carolina General Appropriations Act requires the CHE to develop and implement procedures to annually monitor the expenditures of lottery funds to ensure they are expended in accordance with applicable state laws, rules, and regulations.

The CHE is further required to verify and audit those expenditures annually, and report to the Executive Budget Office, the Chairman of the Senate Finance Committee, and the Chairman of the House Ways and Means Committee by October 1 each year.

This report summarizes how lottery funds were expended in the prior fiscal year (by institution), details issues and concerns discovered as a result of the commission's verification and/or audit activity during the prior fiscal year, and also includes institutional responses to those issues, if any.

Should you have questions about this report please do not hesitate to contact me. Thank you for the work you do on behalf of the citizens of South Carolina and for higher education.

Sincerely,

Jeffrey Perez, Ph.D.  
President and Executive Director



803-737-2260

1122 Lady St, Ste 400  
Columbia, SC 29201

[www.che.sc.gov](http://www.che.sc.gov)



**R. Wes Hayes, Jr.**  
Chairman

**L. Jeffrey Perez, Ph.D.**  
President and Executive Director



# FY 2023-24 Lottery Expenditure, Verification, and Audit Report

## Background

Per Proviso 3.1 of the FY 2024-2025 Appropriations Act, the South Carolina Commission on Higher Education (CHE) is required to provide a summary report on the FY 2023-2024 lottery fund expenditures and the CHE's verification and audit activity to the Executive Budget Office, the Chairman of the Senate Finance Committee and the Chairman of the House Ways and Means Committee. Proviso 3.1 reads:

### FY 2024-2025 Proviso 3.1. Excerpt

*... the Commission on Higher Education shall provide a report to the Executive Budget Office, the Chairman of the Senate Finance Committee, and the Chairman of the House Ways and Means Committee by October first each year summarizing, by institution, how lottery funds were expended in the prior fiscal year, issues and concerns as well as institution responses to those issues and concerns discovered as a result of the commission's verification and/or audit activity during the prior fiscal year, if any.*

## Lottery Expenditures

Lottery funds disbursed by the CHE for expenditures at the fund source, program and institutional levels are included in **Attachments A** and **A.2** and are reported by institutional sector in alphabetical order. Please note that in addition to lottery funds, disbursements were also made from the General Fund for the Palmetto Fellows Scholarships and Need-based Grant programs. To provide an accurate portrayal of funds expended for the scholarship and grant programs, CHE staff included all sources of funding. Additionally, verification activities are inclusive of all funding sources for awards made during the academic year.



803-737-2260

1122 Lady St, Ste 400  
Columbia, SC 29201

[www.che.sc.gov](http://www.che.sc.gov)



## Verification and Audit Activity

During FY 2023-2024 the CHE outsourced its verification and audit activity with the CPA firm Cline Brandt Kochenower (CBK). CBK conducted Agreed Upon Procedures (AUP) engagements either for FY 2021-2022 or FY 2022-2023 awards made at the following twenty institutions: Anderson University, Clemson University, Coastal Carolina University, Francis Marion University, Furman University, Greenville Technical College, Horry-Georgetown Technical College, North Greenville University, Spartanburg Community College, Tri County Technical College, University of South Carolina-Aiken, University of South Carolina-Beaufort, University of South Carolina-Lancaster, University of South Carolina-Salkehatchie, University of South Carolina-Sumter, University of South Carolina-Union, University of South Carolina-Upstate, Winthrop University, Wofford College, and York Technical College. The AUP engagements included the review of initial eligibility, continuing eligibility, disbursements to student accounts, and record retention.

## Summary of Issues and Concerns Identified

Issues and concerns identified during the verification and audit activities related to eligibility and disbursement amounts. A total of 19 issues and concerns were noted: three at Anderson University, two at Coastal Carolina University, one at Francis Marion University, one at Furman University, two at Greenville Technical College, two at North Greenville University, three at Spartanburg Community College, one at Tri-County Technical College, two at University of South Carolina Upstate and two at York Technical College.

Eleven of the 19 issues and concerns resulted in required reimbursements totaling \$33,950 to the applicable scholarship program. Details of the issues and concerns, recommendation(s), and each institution's response(s) are documented in **Attachment B** and are reported by institutional sector in alphabetical order.

Attachment A, Expenditure by Fund Source and Program

Expenditure by Fund Source and Program	FY 2022-23	FY 2023-24
<b>General Funds</b>		
Palmetto Fellows Scholarships	(12,000,000.00)	(12,000,000.00)
Need-Based Grants	(12,000,000.00)	(12,000,000.00)
<b>General Funds Total</b>	<b>\$ (24,000,000.00)</b>	<b>\$ (24,000,000.00)</b>
<b>Lottery Funds</b>		
LIFE Scholarships	(205,884,136.70)	(206,804,416.22)
HOPE Scholarships	(12,563,028.00)	(12,573,298.00)
Palmetto Fellows Scholarships	(60,387,226.17)	(59,424,332.59)
Need-Based Grants	(71,032,309.41)	(80,939,969.07)
National Guard Tuition Repayment Program	(3,791,122.37)	(4,071,389.31)
Lottery Tuition Assistance Program	(4,362,461.75)	(3,353,877.80)
Technology - Repair and Related Maintenance	(8,000,000.00)	(8,000,000.00)
Higher Education Excellence Enhancement Program	(11,250,000.00)	(10,500,000.00)
Lottery Administrative Program Support	(625,880.89)	(106,589.02)
National Guard Administrative	-	(135,641.96)
PASCAL Program	(1,916,313.57)	(1,919,007.03)
Career Clusters	(550,000.00)	
SREB Contract Program & A	-	-
IT Security & Technology Upgrades	(11,253.90)	(14,779.29)
Memorial Professorship	-	-
University Center of Greenville	-	-
Newberry Dyslexia Program	-	-
ACBA Campus Upgrades	-	-
Institute of Innovations	(116,922.52)	(450,365.53)
College Transition Scholarship Program	(820,000.00)	(1,981,216.54)
Coker University - Jim Limke Endowment		(150,000.00)
Clafin University - Nursing Scholarships		(1,000,000.00)
Nursing Initiative Program	(4,999,999.97)	(5,000,000.00)
Morris College - Partnership with US Military		(450,000.00)
Vorhees University - Rebranding Efforts		(100,000.00)
<b>Lottery Funds Total</b>	<b>\$ (386,310,655.25)</b>	<b>\$ (396,974,882.36)</b>
<b>Grand Total</b>	<b>\$ (410,310,655.25)</b>	<b>\$ (420,974,882.36)</b>

\$ -

Expenditure by Institution and Program	FY 2022-23	FY 2023-24
<b>Clemson University</b>		
LIFE Scholarships	(32,646,738.41)	(32,568,290.06)
HOPE Scholarships	(232,200.00)	(189,200.00)
Palmetto Fellows Scholarships	(30,464,937.07)	(29,190,312.59)
Need-Based Grants	(7,935,739.00)	(9,434,773.00)
National Guard Tuition Repayment Program	(302,688.00)	(277,065.50)
College Transition Scholarship	(140,000.00)	(490,908.14)
Nursing Initiative	(393,918.56)	(393,919.00)
<b>Clemson University Total</b>	<b>\$ (72,116,221.04)</b>	<b>\$ (72,544,468.29)</b>
<b>University of South Carolina - Columbia</b>		
LIFE Scholarships	(43,545,413.00)	(45,996,533.00)
HOPE Scholarships	(1,955,800.00)	(1,860,600.00)
Palmetto Fellows Scholarships	(19,112,016.50)	(19,532,293.00)
Need-Based Grants	(11,437,127.00)	(13,180,646.00)
National Guard Tuition Repayment Program	(731,718.00)	(658,625.00)
College Transtion Scholarship	(350,000.00)	(555,931.00)
Technology - Repair and Related Maintenance	-	
Nursing Initiative	(810,962.84)	(810,963.00)
<b>University of South Carolina - Columbia Total</b>	<b>\$ (77,943,037.34)</b>	<b>\$ (82,595,591.00)</b>
<b>Medical University of South Carolina</b>		
LIFE Scholarships	(303,750.00)	(246,250.00)
Need-Based Grants	(98,115.00)	(82,250.00)
National Guard Tuition Repayment Program	(2,750.00)	
Palmetto Fellows Scholarships	(77,500.00)	(40,000.00)
Nursing Initiative	(327,510.23)	(327,510.00)
<b>Medical University of South Carolina Total</b>	<b>\$ (809,625.23)</b>	<b>\$ (696,010.00)</b>
<b>The Citadel</b>		
LIFE Scholarships	(3,393,227.50)	(3,238,535.00)
HOPE Scholarships	(561,400.00)	(375,200.00)
Palmetto Fellows Scholarships	(489,000.00)	(533,921.00)
Need-Based Grants	(831,769.50)	(992,191.00)
National Guard Tuition Repayment Program	(386,337.50)	(409,064.00)
Technology - Repair and Related Maintenance	(336,127.00)	(336,141.00)
Nursing Initiative	(31,915.06)	(31,915.00)
<b>The Citadel Total</b>	<b>\$ (6,029,776.56)</b>	<b>\$ (5,916,967.00)</b>
<b>Coastal Carolina University</b>		
LIFE Scholarships	(7,730,700.00)	(8,096,583.00)
HOPE Scholarships	(983,500.00)	(943,985.00)
Palmetto Fellows Scholarships	(1,214,032.00)	(1,068,958.00)
Need-Based Grants	(5,084,892.50)	(4,652,824.00)
National Guard Tuition Repayment Program	(238,872.00)	(242,000.50)
Technology - Repair and Related Maintenance	(699,630.00)	(699,612.00)
College Transition Scholarship	(190,000.00)	(303,143.40)
Nursing Initiative	(12,891.03)	(12,891.00)
<b>Coastal Carolina University Total</b>	<b>\$ (16,154,517.53)</b>	<b>\$ (16,019,996.90)</b>

Expenditure by Institution and Program	FY 2022-23	FY 2023-24
<b>College of Charleston</b>		
LIFE Scholarships	(10,646,249.12)	(10,791,526.00)
HOPE Scholarships	(766,804.00)	(831,600.00)
Palmetto Fellows Scholarships	(3,848,165.50)	(3,814,587.00)
Need-Based Grants	(4,293,142.00)	(4,526,699.00)
National Guard Tuition Repayment Program	(63,250.00)	(69,437.00)
Technology - Repair and Related Maintenance	(704,209.00)	(704,187.90)
College Transition Scholarship	(90,000.00)	(253,200.00)
<b>College of Charleston Total</b>	<b>\$ (20,411,819.62)</b>	<b>\$ (20,991,236.90)</b>
<b>Francis Marion University</b>		
LIFE Scholarships	(5,100,470.38)	(4,930,000.00)
HOPE Scholarships	(669,200.00)	(651,000.00)
Palmetto Fellows Scholarships	(626,137.00)	(657,425.00)
Need-Based Grants	(3,556,940.00)	(3,658,759.00)
National Guard Tuition Repayment Program	(78,375.00)	(43,687.50)
Technology - Repair and Related Maintenance	(320,859.00)	(320,888.00)
Nursing Initiative	(317,861.50)	(317,861.00)
<b>Francis Marion University Total</b>	<b>\$ (10,669,842.88)</b>	<b>\$ (10,579,620.50)</b>
<b>Lander University</b>		
LIFE Scholarships	(6,839,022.50)	(6,656,185.00)
HOPE Scholarships	(809,340.00)	(832,930.00)
Palmetto Fellows Scholarships	(1,001,750.00)	(977,710.00)
Need-Based Grants	(2,825,458.00)	(3,806,329.00)
National Guard Tuition Repayment Program	(149,875.00)	(177,125.00)
Technology - Repair and Related Maintenance	(341,685.00)	(341,677.00)
Nursing Initiative	(281,415.04)	(281,415.00)
<b>Lander University Total</b>	<b>\$ (12,248,545.54)</b>	<b>\$ (13,073,371.00)</b>
<b>SC State University</b>		
LIFE Scholarships	(1,412,800.00)	(1,518,750.00)
HOPE Scholarships	(540,750.00)	(471,800.00)
Palmetto Fellows Scholarships	(3,750.00)	(20,100.00)
Need-Based Grants	(2,815,599.00)	(3,229,481.00)
National Guard Tuition Repayment Program	(104,672.00)	(89,891.00)
Higher Education Excellence Enhancement Program	(1,250,000.00)	(1,312,500.00)
Technology - Repair and Related Maintenance	(262,090.00)	(262,080.00)
<b>SC State University Total</b>	<b>\$ (6,389,661.00)</b>	<b>\$ (6,904,602.00)</b>
<b>University of South Carolina - Aiken</b>		
LIFE Scholarships	(4,410,313.00)	(4,346,250.00)
HOPE Scholarships	(495,350.00)	(617,400.00)
Palmetto Fellows Scholarships	(732,037.00)	(767,100.00)
Need-Based Grants	(2,203,741.00)	(2,595,724.00)
National Guard Tuition Repayment Program	(95,585.00)	(135,075.00)
Technology - Repair and Related Maintenance	(310,502.00)	(310,494.00)
Nursing Initiative	(250,125.00)	(250,125.00)
<b>University of South Carolina - Aiken Total</b>	<b>\$ (8,497,653.00)</b>	<b>\$ (9,022,168.00)</b>

Expenditure by Institution and Program	FY 2022-23	FY 2023-24
<b>University of South Carolina - Beaufort</b>		
LIFE Scholarships	(2,817,682.07)	(2,808,535.00)
HOPE Scholarships	(366,679.00)	(440,922.00)
Palmetto Fellows Scholarships	(154,579.00)	(171,050.00)
Need-Based Grants	(1,495,061.00)	(1,821,990.00)
National Guard Tuition Repayment Program	(19,813.00)	(28,063.00)
College Transition Scholarship		(234,631.00)
Technology - Repair and Related Maintenance	(240,535.00)	(240,556.00)
Nursing Initiative	(75,002.34)	(75,002.00)
<b>University of South Carolina - Beaufort Total</b>	<b>\$ (5,169,351.41)</b>	<b>\$ (5,820,749.00)</b>
<b>University of South Carolina - Upstate</b>		
LIFE Scholarships	(6,316,723.00)	(6,063,898.00)
HOPE Scholarships	(764,400.00)	(718,200.00)
Palmetto Fellows Scholarships	(838,869.00)	(794,185.00)
Need-Based Grants	(5,068,574.00)	(5,116,106.00)
National Guard Tuition Repayment Program	(218,411.00)	(287,330.00)
Technology - Repair and Related Maintenance	(394,928.00)	(394,951.00)
Nursing Initiative	(497,671.80)	(497,672.00)
<b>University of South Carolina - Upstate Total</b>	<b>\$ (14,099,576.80)</b>	<b>\$ (13,872,342.00)</b>
<b>Winthrop University</b>		
LIFE Scholarships	(7,039,450.00)	(6,938,522.00)
HOPE Scholarships	(642,600.00)	(833,702.00)
Palmetto Fellows Scholarships	(1,276,213.00)	(1,215,741.00)
Need-Based Grants	(4,928,353.00)	(4,888,903.00)
National Guard Tuition Repayment Program	(79,750.00)	(78,116.00)
Technology - Repair and Related Maintenance	(389,434.00)	(389,413.00)
College Transition Scholarship	(50,000.00)	(143,403.00)
<b>Winthrop University Total</b>	<b>\$ (14,405,800.00)</b>	<b>\$ (14,487,800.00)</b>
<b>University of South Carolina - Lancaster</b>		
LIFE Scholarships	(1,677,500.00)	(1,620,000.00)
Lottery Tuition Assistance Program	(1,416,256.50)	(1,023,871.00)
Palmetto Fellows Scholarships	(69,800.00)	(84,200.00)
Need-Based Grants	(374,705.00)	(406,523.00)
National Guard Tuition Repayment Program	(35,062.50)	(26,125.00)
Technology - Repair and Related Maintenance	(131,918.00)	(131,927.00)
<b>University of South Carolina - Lancaster Total</b>	<b>\$ (3,705,242.00)</b>	<b>\$ (3,292,646.00)</b>
<b>University of South Carolina - Salkehatchie</b>		
LIFE Scholarships	(387,500.00)	(465,000.00)
Palmetto Fellows Scholarships	(7,500.00)	(6,700.00)
Lottery Tuition Assistance Program	(470,539.75)	(294,688.00)
Need-Based Grants	(247,436.00)	(200,790.00)
National Guard Tuition Repayment Program	(2,062.50)	
Technology - Repair and Related Maintenance	(98,896.00)	(98,932.00)
<b>University of South Carolina - Salkehatchie Total</b>	<b>\$ (1,213,934.25)</b>	<b>\$ (1,066,110.00)</b>
<b>University of South Carolina - Sumter</b>		

Expenditure by Institution and Program	FY 2022-23	FY 2023-24
LIFE Scholarships	(1,082,031.00)	(1,247,500.00)
Palmetto Fellows Scholarship	(20,100.00)	(20,900.00)
Lottery Tuition Assistance Program	(1,032,230.25)	(975,398.50)
Need-Based Grants	(337,016.00)	(362,658.00)
National Guard Tuition Repayment Program	(36,875.00)	(22,687.50)
Technology - Repair and Related Maintenance	(116,009.00)	(116,052.00)
<b>University of South Carolina - Sumter Total</b>	<b>\$ (2,624,261.25)</b>	<b>\$ (2,745,196.00)</b>
<b>University of South Carolina - Union</b>		
LIFE Scholarships	(627,500.00)	(657,500.00)
Palmetto Fellows Scholarship	(14,200.00)	(6,700.00)
Lottery Tuition Assistance Program	(946,340.50)	(621,635.00)
Need-Based Grants	(197,184.00)	(206,968.00)
Technology - Repair and Related Maintenance	(109,655.00)	(109,659.00)
<b>University of South Carolina - Union Total</b>	<b>\$ (1,894,879.50)</b>	<b>\$ (1,602,462.00)</b>
<b>Aiken Technical College</b>		
LIFE Scholarships	(500,000.00)	(612,500.00)
Need-Based Grants	(355,888.86)	(696,875.00)
National Guard Tuition Repayment Program	(26,814.00)	(17,064.00)
Technology - Repair and Related Maintenance	(106,085.00)	(103,536.10)
Nursing Initiative	(76,408.64)	(76,409.00)
<b>Aiken Technical College Total</b>	<b>\$ (1,065,196.50)</b>	<b>\$ (1,506,384.10)</b>
<b>Central Carolina Technical College</b>		
LIFE Scholarships	(1,035,000.00)	(782,500.00)
Palmetto Fellows Scholarships	(6,700.00)	
Need-Based Grants	(619,709.00)	(489,540.00)
National Guard Tuition Repayment Program	(36,687.00)	(27,500.00)
Technology - Repair and Related Maintenance	(143,182.00)	(131,679.00)
Nursing Initiative	(99,221.85)	(99,222.00)
<b>Central Carolina Technical College Total</b>	<b>\$ (1,940,499.85)</b>	<b>\$ (1,530,441.00)</b>
<b>Denmark Technical College</b>		
LIFE Scholarships	(125,000.00)	(150,000.00)
Need-Based Grants	(113,340.00)	(192,320.00)
National Guard Tuition Repayment Program	(2,750.00)	
Technology - Repair and Related Maintenance	(66,441.00)	(66,441.00)
<b>Denmark Technical College Total</b>	<b>\$ (307,531.00)</b>	<b>\$ (408,761.00)</b>
<b>Florence-Darlington Technical College</b>		
LIFE Scholarships	(1,485,617.00)	(1,586,948.00)
Need-Based Grants	(693,093.00)	(881,918.00)
Palmetto Fellows Scholarships	(34,300.00)	(29,200.00)
National Guard Tuition Repayment Program	(17,876.00)	(26,814.00)
Technology - Repair and Related Maintenance	(164,540.00)	(152,513.00)
Nursing Initiative	(326,025.81)	(326,026.00)
<b>Florence-Darlington Technical College Total</b>	<b>\$ (2,721,451.81)</b>	<b>\$ (3,003,419.00)</b>
<b>Greenville Technical College</b>		
LIFE Scholarships	(5,031,148.00)	(5,268,577.04)



Expenditure by Institution and Program	FY 2022-23	FY 2023-24
Need-Based Grants	(2,033,326.50)	(2,904,344.50)
Palmetto Fellows Scholarships	(176,802.11)	(149,721.00)
National Guard Tuition Repayment Program	(118,125.00)	(87,073.50)
Technology - Repair and Related Maintenance	(410,746.00)	(408,591.00)
Nursing Initiative	(179,966.56)	(179,967.00)
<b>Greenville Technical College Total</b>	<b>\$ (7,950,114.17)</b>	<b>\$ (8,998,274.04)</b>
<b>Horry-Georgetown Technical College</b>		
LIFE Scholarships	(3,888,120.50)	(3,759,952.00)
Palmetto Fellows Scholarships	(45,950.00)	(61,900.00)
Need-Based Grants	(1,064,357.00)	(2,169,462.00)
National Guard Tuition Repayment Program	(88,503.00)	(96,255.00)
Technology - Repair and Related Maintenance	(275,715.00)	(282,433.00)
Nursing Initiative	(202,115.69)	(202,116.00)
<b>Horry-Georgetown Technical College Total</b>	<b>\$ (5,564,761.19)</b>	<b>\$ (6,572,118.00)</b>
<b>Midlands Technical College</b>		
LIFE Scholarships	(4,197,588.00)	(4,707,300.00)
Palmetto Fellows Scholarships	(71,150.00)	(98,200.00)
Need-Based Grants	(2,138,824.05)	(2,518,048.00)
National Guard Tuition Repayment Program	(264,685.50)	(316,615.31)
Technology - Repair and Related Maintenance	(376,027.00)	(379,077.00)
Nursing Initiative	(195,162.35)	(195,162.00)
<b>Midlands Technical College Total</b>	<b>\$ (7,243,436.90)</b>	<b>\$ (8,214,402.31)</b>
<b>Northeastern Technical College</b>		
LIFE Scholarships	(120,000.00)	(35,000.00)
Need-Based Grants	(210,775.00)	(109,375.00)
National Guard Tuition Repayment Program		(11,688.00)
Technology - Repair and Related Maintenance	(77,849.00)	(80,677.00)
<b>Northeastern Technical College Total</b>	<b>\$ (408,624.00)</b>	<b>\$ (236,740.00)</b>
<b>Orangeburg-Calhoun Technical College</b>		
LIFE Scholarships	(582,350.00)	(733,475.00)
Need-Based Grants	(557,194.00)	(600,052.00)
National Guard Tuition Repayment Program	(9,062.50)	(13,750.50)
Technology - Repair and Related Maintenance	(115,596.00)	(115,573.00)
Nursing Initiative	(104,807.96)	(104,808.00)
<b>Orangeburg-Calhoun Technical College Total</b>	<b>\$ (1,369,010.46)</b>	<b>\$ (1,567,658.50)</b>
<b>Piedmont Technical College</b>		
LIFE Scholarships	(1,790,190.97)	(1,725,162.41)
Need-Based Grants	(1,216,944.00)	(1,596,726.00)
National Guard Tuition Repayment Program	(22,000.00)	(43,312.50)
Technology - Repair and Related Maintenance	(210,793.00)	(217,110.00)
Nursing Initiative	(84,768.27)	(84,768.00)
<b>Piedmont Technical College Total</b>	<b>\$ (3,324,696.24)</b>	<b>\$ (3,667,078.91)</b>
<b>Spartanburg Community College</b>		
LIFE Scholarships	(2,342,084.00)	(2,285,634.00)
Need-Based Grants	(1,628,334.00)	(1,844,950.00)

Expenditure by Institution and Program	FY 2022-23	FY 2023-24
Palmetto Fellows Scholarships		(56,000.00)
National Guard Tuition Repayment Program	(36,437.50)	(76,312.50)
Technology - Repair and Related Maintenance	(203,024.00)	(220,281.00)
Nursing Initiative	(45,978.00)	(45,978.00)
<b>Spartanburg Community College Total</b>	<b>\$ (4,255,857.50)</b>	<b>\$ (4,529,155.50)</b>
<b>Technical College of the Lowcountry</b>		
LIFE Scholarships	(376,250.00)	(415,000.00)
Need-Based Grants	(335,984.00)	(414,055.00)
Palmetto Fellows Scholarship		(16,750.00)
National Guard Tuition Repayment Program	(14,439.00)	(18,562.00)
Technology - Repair and Related Maintenance	(101,698.00)	(100,046.00)
Nursing Initiative	(51,056.28)	(51,056.00)
<b>Technical College of the Lowcountry Total</b>	<b>\$ (879,427.28)</b>	<b>\$ (1,015,469.00)</b>
<b>Tri-County Technical College</b>		
LIFE Scholarships	(8,083,645.58)	(8,321,901.00)
Palmetto Fellows Scholarships	(40,049.00)	(82,400.00)
Need-Based Grants	(1,318,116.00)	(1,472,654.57)
National Guard Tuition Repayment Program	(48,863.62)	(77,000.00)
Technology - Repair and Related Maintenance	(263,787.00)	(261,946.00)
Nursing Initiative	(190,396.57)	(190,397.00)
<b>Tri-County Technical College Total</b>	<b>\$ (9,944,857.77)</b>	<b>\$ (10,406,298.57)</b>
<b>Trident Technical College</b>		
LIFE Scholarships	(3,964,160.17)	(1,713,319.71)
Palmetto Fellows Scholarships	(76,900.00)	(78,650.00)
Need-Based Grants	(2,863,313.00)	(1,973,532.00)
National Guard Tuition Repayment Program	(68,628.00)	(71,333.00)
Technology - Repair and Related Maintenance	(442,354.00)	(438,299.00)
Nursing Initiative	(378,918.09)	(378,918.00)
<b>Trident Technical College Total</b>	<b>\$ (7,794,273.26)</b>	<b>\$ (4,654,051.71)</b>
<b>Williamsburg Technical College</b>		
LIFE Scholarships	(89,590.00)	(51,460.00)
Need-Based Grants	(148,556.00)	(153,250.00)
National Guard Tuition Repayment Program		(6,875.00)
Technology - Repair and Related Maintenance	(66,441.00)	(66,441.00)
<b>Williamsburg Technical College Total</b>	<b>\$ (304,587.00)</b>	<b>\$ (278,026.00)</b>
<b>York Technical College</b>		
LIFE Scholarships	(2,236,633.50)	(1,990,650.00)
Palmetto Fellows Scholarships	(54,786.99)	(38,850.00)
Need-Based Grants	(918,178.00)	(973,513.00)
National Guard Tuition Repayment Program	(26,688.50)	(18,563.00)
Technology - Repair and Related Maintenance	(189,245.00)	(188,887.00)
Nursing Initiative	(65,900.50)	(65,900.00)
<b>York Technical College Total</b>	<b>\$ (3,491,432.49)</b>	<b>\$ (3,276,363.00)</b>
<b>Allen University</b>		
LIFE Scholarships	(115,250.00)	(202,500.00)

Attachment A.2, Expenditure by Institution and Program  
Page 7 of 10

Expenditure by Institution and Program	FY 2022-23	FY 2023-24
HOPE Scholarships	(54,600.00)	(49,000.00)
National Guard Tuition Repayment Program	(19,250.00)	(8,250.00)
Higher Education Excellence Enhancement Program	(1,250,000.00)	(1,312,500.00)
Career Clusters	(100,000.00)	
<b>Allen University Total</b>	<b>\$ (1,539,100.00)</b>	<b>\$ (1,572,250.00)</b>
<b>Anderson University</b>		
LIFE Scholarships	(6,316,666.00)	(6,295,207.00)
HOPE Scholarships	(282,800.00)	(389,050.00)
Palmetto Fellows Scholarships	(3,006,058.00)	(3,011,781.00)
National Guard Tuition Repayment Program	(30,250.00)	(33,687.50)
Need-Based Grants	(1,000.00)	(2,000.00)
<b>Anderson University Total</b>	<b>\$ (9,636,774.00)</b>	<b>\$ (9,731,725.50)</b>
<b>Benedict College</b>		
LIFE Scholarships	(591,100.00)	(634,500.00)
HOPE Scholarships	(232,260.00)	(141,400.00)
National Guard Tuition Repayment Program	(8,250.00)	(10,313.00)
Higher Education Excellence Enhancement Program	(1,250,000.00)	(1,312,500.00)
Need-Based Grants	(2,000.00)	(4,000.00)
Career Clusters	(50,000.00)	
<b>Benedict College Total</b>	<b>\$ (2,133,610.00)</b>	<b>\$ (2,102,713.00)</b>
<b>Bob Jones University</b>		
LIFE Scholarships	(1,573,433.00)	(1,681,687.00)
HOPE Scholarships	(135,366.00)	(151,200.00)
Palmetto Fellows Scholarships	(885,624.00)	(912,002.00)
Need-Based Grants	(2,000.00)	(2,000.00)
National Guard Tuition Repayment Program	(13,750.00)	(3,437.50)
<b>Bob Jones University Total</b>	<b>\$ (2,610,173.00)</b>	<b>\$ (2,750,326.50)</b>
<b>Charleston Southern University</b>		
LIFE Scholarships	(3,670,000.00)	(3,855,000.00)
HOPE Scholarships	(494,895.00)	(448,000.00)
Palmetto Fellows Scholarships	(1,258,550.00)	(1,225,400.00)
National Guard Tuition Repayment Program	(38,500.00)	(25,313.00)
<b>Charleston Southern University Total</b>	<b>\$ (5,461,945.00)</b>	<b>\$ (5,553,713.00)</b>
<b>Clafin University</b>		
LIFE Scholarships	(2,372,481.00)	(2,567,251.00)
HOPE Scholarships	(372,400.00)	(370,317.00)
Palmetto Fellows Scholarships	(59,200.00)	(39,200.00)
National Guard Tuition Repayment Program	(35,500.00)	(13,750.00)
Higher Education Excellence Enhancement Program	(1,250,000.00)	(1,312,500.00)
Need-Based Grants	(1,000.00)	(1,000.00)
Career Clusters	(50,000.00)	
Nursing Scholarships		(1,000,000.00)
<b>Clafin University Total</b>	<b>\$ (4,140,581.00)</b>	<b>\$ (5,304,018.00)</b>
<b>Clinton College</b>		
Need-Based Grants	(1,000.00)	

Expenditure by Institution and Program	FY 2022-23	FY 2023-24
Higher Education Excellence Enhancement Program	(1,250,000.00)	(1,312,500.00)
<b>Clinton College Total</b>	<b>\$ (1,251,000.00)</b>	<b>\$ (1,312,500.00)</b>
<b>Coker College</b>		
LIFE Scholarships	(987,500.00)	(824,375.00)
HOPE Scholarships	(131,600.00)	(109,200.00)
Palmetto Fellows Scholarships	(168,850.00)	(128,712.00)
National Guard Tuition Repayment Program	(8,250.00)	(13,750.00)
Career Clusters	(100,000.00)	
Jim Lemke Endowment		(150,000.00)
<b>Coker College Total</b>	<b>\$ (1,396,200.00)</b>	<b>\$ (1,226,037.00)</b>
<b>Columbia College</b>		
LIFE Scholarships	(832,383.00)	(775,000.00)
HOPE Scholarships	(171,700.00)	(177,800.00)
Palmetto Fellows Scholarships	(50,450.00)	(66,350.00)
National Guard Tuition Repayment Program	(17,187.50)	(30,125.50)
Need-Based Grants	(4,000.00)	
Higher Education Excellence Enhancement Program	(1,250,000.00)	(1,312,500.00)
<b>Columbia College Total</b>	<b>\$ (2,325,720.50)</b>	<b>\$ (2,361,775.50)</b>
<b>Columbia International University</b>		
LIFE Scholarships	(662,500.00)	(700,000.00)
HOPE Scholarships	(150,920.00)	(36,400.00)
Palmetto Fellows Scholarships	(119,350.00)	(72,200.00)
National Guard Tuition Repayment Program	(5,500.00)	(2,750.00)
<b>Columbia International University Total</b>	<b>\$ (938,270.00)</b>	<b>\$ (811,350.00)</b>
<b>Converse College</b>		
LIFE Scholarships	(1,347,812.00)	(1,400,000.00)
HOPE Scholarships	(140,000.00)	(186,200.00)
Palmetto Fellows Scholarships	(274,600.00)	(253,300.00)
National Guard Tuition Repayment Program	(8,250.00)	(4,125.00)
Higher Education Excellence Enhancement Program	(1,250,000.00)	
<b>Converse College Total</b>	<b>\$ (3,020,662.00)</b>	<b>\$ (1,843,625.00)</b>
<b>Erskine College</b>		
LIFE Scholarships	(1,005,000.00)	(838,750.00)
HOPE Scholarships	(168,000.00)	(270,200.00)
Palmetto Fellows Scholarships	(201,100.00)	(146,700.00)
National Guard Tuition Repayment Program	(2,750.00)	(5,500.00)
<b>Erskine College Total</b>	<b>\$ (1,376,850.00)</b>	<b>\$ (1,261,150.00)</b>
<b>Furman University</b>		
LIFE Scholarships	(1,676,156.00)	(1,677,397.00)
HOPE Scholarships	(57,750.00)	(81,100.00)
Palmetto Fellows Scholarships	(1,780,793.00)	(1,914,016.00)
<b>Furman University Total</b>	<b>\$ (3,514,699.00)</b>	<b>\$ (3,672,513.00)</b>
<b>Limestone College</b>		
LIFE Scholarships	(838,750.00)	(819,750.00)
HOPE Scholarships	(246,375.00)	(243,950.00)

Expenditure by Institution and Program	FY 2022-23	FY 2023-24
Palmetto Fellows Scholarships	(99,250.00)	(68,050.00)
Need-Based Grants	(2,000.00)	
National Guard Tuition Repayment Program	(175,195.00)	(348,215.00)
<b>Limestone College Total</b>	<b>\$ (1,361,570.00)</b>	<b>\$ (1,479,965.00)</b>
<b>Morris College</b>		
LIFE Scholarships	(107,500.00)	(87,500.00)
HOPE Scholarships	(23,800.00)	(16,800.00)
National Guard Tuition Repayment Program	(2,750.00)	
Need-Based Grants	(1,000.00)	
Higher Education Excellence Enhancement Program	(1,250,000.00)	(1,312,500.00)
Partnership with US Military		(450,000.00)
<b>Morris College Total</b>	<b>\$ (1,385,050.00)</b>	<b>\$ (1,866,800.00)</b>
<b>Newberry College</b>		
LIFE Scholarships	(1,505,000.00)	(1,795,000.00)
HOPE Scholarships	(354,200.00)	(490,350.00)
Palmetto Fellows Scholarships	(102,600.00)	(126,894.00)
National Guard Tuition Repayment Program	(16,500.00)	(8,250.00)
Dyslexia Program	-	-
<b>Newberry College Total</b>	<b>\$ (1,978,300.00)</b>	<b>\$ (2,420,494.00)</b>
<b>North Greenville University</b>		
LIFE Scholarships	(2,453,384.00)	(2,522,500.00)
HOPE Scholarships	(420,000.00)	(291,200.00)
Palmetto Fellows Scholarships	(765,550.00)	(803,050.00)
National Guard Tuition Repayment Program	(13,750.00)	(16,500.00)
<b>North Greenville University Total</b>	<b>\$ (3,652,684.00)</b>	<b>\$ (3,633,250.00)</b>
<b>Presbyterian College</b>		
LIFE Scholarships	(1,299,978.00)	(1,209,405.00)
HOPE Scholarships	(133,000.00)	(129,192.00)
National Guard Tuition Repayment Program	(8,250.00)	(41,250.00)
Need-Based Grants	(2,000.00)	(4,000.00)
Palmetto Fellows Scholarships	(698,100.00)	(597,800.00)
<b>Presbyterian College Total</b>	<b>\$ (2,141,328.00)</b>	<b>\$ (1,981,647.00)</b>
<b>South University</b>		
LIFE Scholarships	(19,999.00)	(15,000.00)
HOPE Scholarships	(2,801.00)	(2,800.00)
National Guard Tuition Repayment Program	(21,083.75)	(33,912.50)
<b>South University Total</b>	<b>\$ (43,883.75)</b>	<b>\$ (51,712.50)</b>
<b>Southern Wesleyan University</b>		
LIFE Scholarships	(1,004,590.00)	(917,184.00)
HOPE Scholarships	(70,938.00)	(110,600.00)
Palmetto Fellows Scholarships	(329,500.00)	(321,550.00)
National Guard Tuition Repayment Program	(11,000.00)	
<b>Southern Wesleyan University Total</b>	<b>\$ (1,416,028.00)</b>	<b>\$ (1,349,334.00)</b>
<b>Spartanburg Methodist College</b>		
LIFE Scholarships	(2,572,082.00)	(2,505,416.00)

Expenditure by Institution and Program	FY 2022-23	FY 2023-24
Palmetto Fellows Scholarships		(25,683.00)
National Guard Tuition Repayment Program	(8,250.00)	(8,250.00)
Need-Based Grants	(2,000.00)	(5,000.00)
Lottery Tuition Assistance Program	(497,094.75)	(438,285.00)
<b>Spartanburg Methodist College Total</b>	<b>\$ (3,079,426.75)</b>	<b>\$ (2,982,634.00)</b>
<b>Voorhees College</b>		
LIFE Scholarships	(125,000.00)	(62,500.00)
HOPE Scholarships	(19,600.00)	(11,200.00)
National Guard Tuition Repayment Program	(13,750.00)	(5,500.00)
Higher Education Excellence Enhancement Program	(1,250,000.00)	(1,312,500.00)
Career Clusters	(250,000.00)	
Rebranding Efforts		(100,000.00)
<b>Voorhees College Total</b>	<b>\$ (1,658,350.00)</b>	<b>\$ (1,491,700.00)</b>
<b>Wofford College</b>		
LIFE Scholarships	(2,983,125.00)	(3,094,258.00)
HOPE Scholarships	(112,000.00)	(100,800.00)
National Guard Tuition Repayment Program	(5,500.00)	(5,500.00)
Need-Based Grants	(2,000.00)	(2,000.00)
Palmetto Fellows Scholarships	(2,130,427.00)	(2,198,091.00)
<b>Wofford College Total</b>	<b>\$ (5,233,052.00)</b>	<b>\$ (5,400,649.00)</b>
<b>Commission on Higher Education</b>		
Lottery Administrative Program Support	(625,880.89)	(101,489.32)
National Guard Administrative	-	(135,641.96)
IT Security & Technology Upgrades	(11,253.90)	(14,779.29)
<b>Commission on Higher Education Total</b>	<b>\$ (637,134.79)</b>	<b>\$ (251,910.57)</b>
<b>Partnership Among South Carolina Academic Libraries</b>		
PASCAL Program	(1,916,313.57)	(1,919,007.03)
<b>Partnership Among South Carolina Academic Libraries Total</b>	<b>\$ (1,916,313.57)</b>	<b>\$ (1,919,007.03)</b>
<b>South Carolina Institutes of Innovation and information</b>		
SC III Proram	\$ (116,922.52)	\$ (450,365.53)
<b>South Carolina Institutes of Innovation and information Total</b>	<b>\$ (116,922.52)</b>	<b>\$ (450,365.53)</b>
<b>State Board for Technical and Comprehensive Education</b>		
Technology - Repair and Related Maintenance	(330,000.00)	(330,000.00)
<b>State Board for Technical and Comprehensive Education Total</b>	<b>\$ (330,000.00)</b>	<b>\$ (330,000.00)</b>
<b>Higher Education Tuition Grants Commission</b>		
Need-Based Grants	(13,065,525.00)	(14,765,740.00)
<b>Higher Education Tuition Grants Commission Total</b>	<b>\$ (13,065,525.00)</b>	<b>\$ (14,765,740.00)</b>
<b>Grand Total</b>	<b>\$ (410,310,655.25)</b>	<b>\$ (420,974,882.36)</b>

**Anderson University**  
**Academic Year 2022-2023**

**Programs Reviewed**

Palmetto Fellows Scholarship, Palmetto Fellows Enhancement Scholarship, SC LIFE Scholarship, SC LIFE Enhancement Scholarship, SC Hope Scholarship, SC National Guard College Assistance Program

Disbursement of SC HOPE Scholarship

**Issues and Concerns**

The institution disbursed a SC Hope Scholarship without obtaining the required affidavit from one student.

**Recommendation**

The institution is required to reimburse \$2,800 to the SC HOPE Scholarship Program for improperly awarding funds. The institution must also evaluate current policies and procedures to reduce the risk of awarding and disbursing prior to obtaining all required documentation.

**Institution's Response**

The University recently converted from using Power FAIDS to Workday as its financial aid management system. For the 22-23 academic year, some office procedures still had to be conducted in Power FAIDS despite all awarding being completed in Workday. Document tracking and management was one process that had activity occurring in both systems for that academic year. It is possible that the student did complete the affidavit and the scan was lost in the conversion between systems. Now that we are beyond the conversion, all required documentation is collected in Workday with the annual state certification form included as part of onboarding for all students for the coming academic year. Document management was greatly simplified for the 23-24 cycle with everything occurring in the Workday system. We concur with the recommendation and have already replaced the transitional procedures from the 22-23 cycle.

Reconciliation of Palmetto Fellows Scholarship Program

**Issues and Concerns**

The institution invoiced but never disbursed a portion of the Palmetto Fellows Scholarship Program.

**Recommendation**

The institution is required to reimburse \$3,350 to the Palmetto Fellow Scholarship Program that was never disbursed. The institution must implement policies and procedures to ensure the state lottery programs are continuously reconciled at the end of each award period to ensure student disbursements, invoices to the CHE and information reported on CHEMIS agree.

**Institution's response**

Management concurs with this finding and has requested the funds to be returned to the CHE. Reconciliations will be performed by financial aid staff on a semester basis.

Reconciliation of SC LIFE Scholarship Program

**Issues and Concerns**

The institution invoiced but never disbursed a portion of the SC LIFE Scholarship Program.

**Recommendation**

The institution is required to reimburse \$5,000 to the SC LIFE Scholarship Program that was never disbursed. The institution must implement policies and procedures to ensure the state lottery programs are continuously reconciled at the end of each award period to ensure student disbursements, invoices to the CHE and information reported on CHEMIS agree.

**Institution's response**

Management concurs with this finding and has requested the funds to be returned to the CHE. Reconciliations will be performed by financial aid staff on a semester basis.



**Clemson University**  
**Academic Year 2022-2023**

**Programs Reviewed**

Palmetto Fellows Scholarship, Palmetto Fellows Enhancement Scholarship, SC LIFE Scholarship, SC LIFE Enhancement Scholarship, SC Hope Scholarship, SC National Guard College Assistance Program, SC Need-based Grant, SC Need-based Grant - Foster Care

**Issues and Concerns**

No issues or concerns were noted as a result of the procedures performed.

**Coastal Carolina University**  
**Academic Year 2021-2022**

**Programs Reviewed**

Palmetto Fellows Scholarship, Palmetto Fellows Enhancement Scholarship, SC LIFE Scholarship, SC LIFE Enhancement Scholarship, SC Hope Scholarship, SC National Guard College Assistance Program, SC Need-based Grant

SC HOPE Scholarship Initial Eligibility

**Issues and Concerns**

The institution awarded and disbursed the SC HOPE Scholarship to two students before obtaining a valid high school transcript. After the disbursement of funds, the institution subsequently obtained valid high school transcripts for both students and verified that it was appropriate for the students to receive the SC HOPE scholarships.

**Recommendation**

The institution must evaluate all functional areas that impact how and when initial eligibility is determined and identify weaknesses that increase the risk of incorrect awarding and disbursing.

**Institution's Response**

The institution will develop internal controls, such as annual trainings on transcript verification and routine audits of transcripts, to ensure transcripts meet criteria prior to awarding/dispersing SC HOPE scholarships.

**Francis Marion University**  
**Academic Year 2022-2023**

**Programs Reviewed**

Palmetto Fellows Scholarship, Palmetto Fellows Enhancement Scholarship, SC LIFE Scholarship, SC LIFE Enhancement Scholarship, SC Hope Scholarship, SC National Guard College Assistance Program, SC Need-based Grant, SC Need-based Grant - Foster Care

SC LIFE Scholarship Initial Eligibility

**Issues and Concerns**

The institution awarded the SC LIFE scholarship to a student that did not meet two of the three academic requirements for initial eligibility. The student earned at least a 3.0 SC UGP GPA; however, the student did not rank in the top 30% of their graduating class nor did they have the test scores required available.

**Recommendation**

The institution is required to reimburse \$5,000 to the SC LIFE Scholarship Program for improperly awarding funds. The institution must evaluate all functional areas that impact how and when initial eligibility is determined and identify weaknesses in current policies and procedures to reduce the risk of incorrect awarding and disbursing.

**Institution's Response**

FMU agrees with this finding. FMU will send the \$5,000 for SC LIFE to the CHE. We awarded the student initially based on his first transcript and then when the final one came in, he was not eligible. FMU has enhanced the review process in two ways. The first way there will be now three individuals (Director of Financial Assistance, Assistant Director of Financial Assistance, and a Financial Assistance Counselor) reviewing the awards based on final transcripts. This will allow FMU to significantly increase the number of students that are reviewed for accuracy. The second way the director will now do a second level check of the students reviewed by the assistant director and the counselor.

**Furman University**  
**Academic Year 2022-2023**

**Programs Reviewed**

Palmetto Fellows Scholarship, Palmetto Fellows Enhancement Scholarship, SC LIFE Scholarship, SC LIFE Enhancement Scholarship, SC Hope Scholarship

Reconciliation of SC LIFE Scholarship Program

**Issues and Concerns**

The institution invoiced twice for a student's SC LIFE scholarship and failed to identify the overbilling.

**Recommendation**

The institution is required to reimburse \$2,500 to the SC LIFE Scholarship Program for an overpayment of funds. The institution must implement policies and procedures to ensure the state lottery programs are continuously reconciled at the end of each award period to ensure student disbursements, invoices to the CHE and information reported on CHEMIS agree.

**Institution's Response**

Every term after Furman University receives funding from the CHE, the state coordinator reconciles the state aid programs to guarantee alignment. The Power FAIDS awards, Workday disbursements, invoices, and the CHE funds paid will all be compared throughout the reconciliation process. The institutional research and reporting associate director will meet with the state coordinator following reconciliation to update CHEMIS. The state coordinator will then confirm completion of the CHEMIS update and reconciliation via email to the senior associate director of financial aid.

**Greenville Technical College**  
**Academic Year 2022-2023**

**Programs Reviewed**

Palmetto Fellows Scholarship, SC LIFE Scholarship, SC National Guard College Assistance Program, SC Need-based Grant, SC Need-based Grant - Foster Care

Palmetto Fellows Scholarship Continued Eligibility

**Issues and Concerns**

The institution was unable to provide evidence that the non-renewal notifications were sent to two Palmetto Fellows Scholarship recipients by the end of the Spring 2023 term for not meeting the continued eligibility requirements. One student did not return to the institution and lost their remaining eligibility. The other student lost their remaining eligibility.

**Recommendation**

The institution must evaluate all functional areas that impact how and when continued eligibility is determined and communicated to scholarship recipients.

**Institution's Response**

The individual who managed the Palmetto Fellows (PF) program is no longer employed at GTC. The program is now managed by our LIFE coordinator. I feel confident in her abilities and attention to detail and do not expect any further such issues with PF.

**Horry-Georgetown Technical College**  
**Academic Year 2021-2022**

**Programs Reviewed**

Palmetto Fellows Scholarship, SC LIFE Scholarship, SC National Guard College Assistance Program, SC Need-based Grant

**Issues and Concerns**

No issues or concerns were noted as a result of the procedures performed.

**North Greenville University**  
**Academic Year 2022-2023**

**Programs Reviewed**

Palmetto Fellows Scholarship, Palmetto Fellows Enhancement Scholarship, SC LIFE Scholarship, SC LIFE Enhancement Scholarship, SC Hope Scholarship, SC National Guard College Assistance Program

SC HOPE Scholarship Initial Eligibility

**Issues and Concerns**

The institution incorrectly determined a student's initial state scholarship eligibility, and awarded and disbursed the SC HOPE Scholarship instead of the SC LIFE Scholarship.

**Recommendation**

The institution is required to reimburse \$2,800 to the SC Hope Scholarship Program for the incorrect awarding of the disbursement and make all necessary and appropriate adjustments to the student's 2022-2023 award period. The institution must evaluate all functional areas that impact how and when initial eligibility is determined and identify weaknesses in current policies and procedures to reduce the risk of incorrect awarding and disbursing.

**Institution's Response**

North Greenville University has added a final transcript checklist to our process. They believe this is an isolated incident, but the final transcript checklist will be a proactive approach that will help prevent similar incidents from occurring in the future.

Reconciliation of SC LIFE Scholarship Program

**Issues and Concerns**

The institution invoiced but never disbursed a SC LIFE Scholarship. The institution did not return the unused funds to the CHE for the cancelled scholarship.

**Recommendation**

The institution is required to reimburse \$2,500 to the SC LIFE Scholarship Program that was never disbursed. The institution must implement policies and procedures to ensure the state lottery programs are continuously reconciled at the end of each award period to ensure student disbursements, invoices to the CHE and information reported on CHEMIS agree.

**Institution's Response**

A staffing transition in 2022-2023 led to the oversight of not returning the \$2,500 SC LIFE scholarship for one of our students. We have since implemented an end-of-the-AY reconciliation in addition to the already established end-of-semester reconciliation. We do not foresee this issue to occur in the future.

**Spartanburg Community College**  
**Academic Year 2022-2023**

**Programs Reviewed**

Palmetto Fellows Scholarship, SC LIFE Scholarship, SC National Guard College Assistance Program, SC Need-based Grant

SC LIFE Scholarship Initial Eligibility

**Issues and Concerns**

The institution did not properly identify the student's initial term of eligibility and omitted a student's initial SC LIFE Scholarship of \$2,500 during the Spring 2022 semester.

**Recommendation**

The institution must make the necessary and appropriate adjustments to award the student with the SC LIFE Scholarship in the amount of \$2,500. The institution must evaluate all functional areas that impact the determination of initial eligibility and identify weaknesses that increase the risk of incorrect awarding and disbursing.

**Institution's Response**

The error occurred over two years ago and is attributed to human error. The staff member with responsibility has gained more experience since that time to prevent this error from occurring again. The assistant director of financial aid has reviewed the current process for identifying eligible SC LIFE students and has confirmed the process is functioning accurately. The assistant director will continue to monitor the reports to ensure the staff member does not need additional training.

Reconciliation of SC LIFE Scholarship Program

**Issues and Concerns**

The institution failed to invoice the CHE for SC LIFE scholarships in the amount of \$2,500 each to two students during the 2022-2023 academic year.

### **Recommendation**

The institution must implement policies and procedures to ensure the state lottery programs are continuously reconciled at the end of each award period to ensure student disbursements, invoices to the CHE and information reported on CHEMIS agree.

### **Institution's response**

The Finance Office will balance the SC LIFE Scholarship account each semester once financial aid is disbursed. Before submitting the invoice to the CHE for reimbursement, the students that were disbursed SC LIFE Scholarship during the semester and general ledger will be compared for accuracy.

## **Tri-County Technical College** **Academic Year 2022-2023**

### **Programs Reviewed**

Palmetto Fellows Scholarship, SC LIFE Scholarship, SC National Guard College Assistance Program, SC Need-based Grant, SC Need-based Grant - Foster Care

#### Palmetto Fellows Scholarship Continued Eligibility

### **Issues and Concerns**

The institution was unable to provide evidence that the non-renewal notification was sent to a Palmetto Fellows Scholarship recipient by the end of the Spring 2023 term for not meeting the continued eligibility requirements. The student did not return to the institution and lost their remaining Palmetto Fellows Scholarship eligibility.

### **Recommendation**

The institution must evaluate all functional areas that impact how and when continued eligibility is determined and communicated to scholarship recipients.

### **Institution's Response**

The financial aid director has reviewed the current practice for sending notices of ineligibility for funding through the SC Commission on Higher Education. While the notices were sent, it was impossible to recreate the letters to show proof. Since the finding we have implemented a letter

within our SIS (Banner) so that the letter is tracked by date, award type, and content. Upon request, beginning with the notifications that will be sent in May 2024, TCTC will be able to produce screenshots from our system proving the letter was sent as well as a copy of the letter template showing the content of the letter.

**University of South Carolina Aiken**  
**Academic Year 2022-2023**

**Programs Reviewed**

Palmetto Fellows Scholarship, Palmetto Fellows Enhancement Scholarship, SC LIFE Scholarship, SC LIFE Enhancement Scholarship, SC Hope Scholarship, SC National Guard College Assistance Program, SC Need-based Grant, SC Need-based Grant - Foster Care

**Issues and Concerns**

No issues or concerns were noted as a result of the procedures performed.

**University of South Carolina Beaufort**  
**Academic Year 2022-2023**

**Programs Reviewed**

Palmetto Fellows Scholarship, Palmetto Fellows Enhancement Scholarship, SC LIFE Scholarship, SC LIFE Enhancement Scholarship, SC Hope Scholarship, SC National Guard College Assistance Program, SC Need-based Grant, SC Need-based Grant - Foster Care

**Issues and Concerns**

No issues or concerns were noted as a result of the procedures performed.

**University of South Carolina Lancaster**  
**Academic Year 2022-2023**

**Programs Reviewed**

Palmetto Fellows Scholarship, SC LIFE Scholarship, SC National Guard College Assistance Program, SC Need-based Grant, Lottery Tuition Assistance Program



**Issues and Concerns**

No issues or concerns were noted as a result of the procedures performed.

**University of South Carolina Salkehatchie  
Academic Year 2022-2023**

**Programs Reviewed**

SC LIFE Scholarship, SC National Guard College Assistance Program, SC Need-based Grant, Lottery Tuition Assistance Program

**Issues and Concerns**

No issues or concerns were noted as a result of the procedures performed.

**University of South Carolina Sumter  
Academic Year 2022-2023**

**Programs Reviewed**

Palmetto Fellows Scholarship, SC LIFE Scholarship, SC National Guard College Assistance Program, SC Need-based Grant, Lottery Tuition Assistance Program

**Issues and Concerns**

No issues or concerns were noted as a result of the procedures performed.

**University of South Carolina Union  
Academic Year 2022-2023**

**Programs Reviewed**

Palmetto Fellows Scholarship, SC LIFE Scholarship, SC Need-based Grant, Lottery Tuition Assistance Program

**Issues and Concerns**

No issues or concerns were noted as a result of the procedures performed.

**University of South Carolina Upstate  
Academic Year 2022-2023**

**Programs Reviewed**

Palmetto Fellows Scholarship, Palmetto Fellows Enhancement Scholarship, SC LIFE Scholarship, SC LIFE Enhancement Scholarship, SC Hope Scholarship, SC National Guard College Assistance Program, SC Need-based Grant, SC Need-based Grant - Foster Care

SC LIFE Scholarship Initial Eligibility (1 of 2)

**Issues and Concerns**

The institution awarded a SC LIFE Scholarship to a student that did not meet two of the three academic requirements for initial eligibility. The student earned at least a 3.0 SC UGP GPA; however, the student did not rank in the top 30% of their graduating class nor did they have the test scores required available.

**Recommendation**

The institution is required to reimburse \$5,000 to the SC LIFE Scholarship Program for improperly awarding funds. The institution must evaluate all functional areas that impact how and when initial eligibility is determined and identify weaknesses that increase the risk of incorrect awarding and disbursing.

**Institution's Response**

USC Upstate has an automated process in Banner for determining SC LIFE Eligibility based on class rank. The staff found there were some issues with the system inaccurately rounding numbers. The staff pulled a list of all students in the 30th percentile to manually verify that accuracy of the Banner report. The student was not on the report for the manual verification, so she was inadvertently missed in final calculations. The USC Columbia campus has been made aware of the potential miscalculations. Moving forward the staff now has access to the CHE website to verify the students who rank in the top 30% of their class.

SC LIFE Scholarship Initial Eligibility (2 of 2)

**Issues and Concerns**

The institution awarded and disbursed the SC LIFE Scholarship to one student before obtaining a valid high school transcript. After the disbursement of funds, the institution subsequently obtained a valid high school transcript and verified that it was appropriate for the student to receive the SC LIFE scholarship.

**Recommendation**

The institution must evaluate all functional areas that impact how and when initial eligibility is determined and identify weaknesses that increase the risk of incorrect awarding and disbursing.

**Institution's Response:**

USC Upstate has changed processes since fall 2022. We now have a staff member assigned to review and verify transcripts before they are scanned into the student record. Our process includes verifying signature, calculation date, and graduation date before it is added to the record to update the student file in banner. All staff members have been trained to verify documents to meet the CHE requirements. The staff is working to secure the final official transcript to update the file for the identified student.

**Winthrop University**  
**Academic Year 2022-2023**

**Programs Reviewed**

Palmetto Fellows Scholarship, Palmetto Fellows Enhancement Scholarship, SC LIFE Scholarship, SC LIFE Enhancement Scholarship, SC Hope Scholarship, SC National Guard College Assistance Program, SC Need-based Grant, SC Need-based Grant - Foster Care

**Issues and Concerns**

No issues or concerns were noted as a result of the procedures performed.

**Wofford College**  
**Academic Year 2022-2023**

**Programs Reviewed**

Palmetto Fellows Scholarship, Palmetto Fellows Enhancement Scholarship, SC LIFE Scholarship, SC LIFE Enhancement Scholarship, SC Hope Scholarship, SC National Guard College Assistance Program, SC Need-based Grant - Foster Care

**Issues and Concerns**

No issues or concerns were noted as a result of the procedures performed.

**York Technical College**  
**Academic Year 2022-2023**

**Programs Reviewed**

Palmetto Fellows Scholarship, SC LIFE Scholarship, SC National Guard College Assistance Program, SC Need-based Grant

Palmetto Fellows Scholarship Continued Eligibility

**Issues and Concerns**

The institution was unable to provide evidence that the non-renewal notification was sent to a Palmetto Fellows Scholarship recipient by the end of the Spring 2023 term for not meeting the continued eligibility requirements. The student lost their remaining Palmetto Fellows Scholarship eligibility.

**Recommendation**

The institution must evaluate all functional areas that impact how and when continued eligibility is determined and communicated to scholarship recipients.

**Institution's Response**

The York Technical College Financial Aid Office currently meets with students at the beginning of their enrollment regarding the eligibility criteria for Palmetto Fellows. Additionally, at the conclusion of the Spring term each year, the office will meet with all students that are not meeting continued eligibility requirements where students will sign a memorandum of understanding

regarding the steps required to maintain continued eligibility for the next academic year. After this meeting, students will be referred to the Advising Center for summer registration options to ensure all steps have been exhausted in preparing the student for continued eligibility of Palmetto Fellows.

SC LIFE Scholarship Continued Eligibility

**Issues and Concerns**

The institution incorrectly awarded and disbursed \$5,000 for a SC LIFE Scholarship in the 2023-2024 academic year regardless of not meeting the continued eligibility requirements after the 2022-2023 academic year.

**Recommendation**

The institution is required to reimburse the SC LIFE Scholarship Program \$5,000 due to incorrect disbursement of funds. The institution must evaluate all functional areas that impact how and when continued eligibility is determined and identify weaknesses in current policies and procedures to reduce the risk of incorrect awarding and disbursing.

**Institution's Response**

At this time, the Financial Aid Office has conducted a check of all SC LIFE Scholarship students for the 2023-2024 academic year to verify accuracy. No additional errors have been identified. As we are currently in the 2023-2024 academic year, the SC LIFE Scholarship has been removed from the student's account and the student has been notified in writing of their ineligibility status. A report is currently being adapted and updated for the 2024-2025 academic year to better aid our office in confirming the validity of SC LIFE Scholarship students and their continued eligibility.