R. Wes Hayes, Jr.
Chairman

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

South Carolina
Commission on Higher Education
Accessibility | Excellence | Accountability

October 31, 2025

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

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

Dear Chairs Peeler and Bannister:

Proviso 11.22 (CHE: HEEEP Audit) from the 2025-26 Appropriations bill states: *The Commission on Higher Education shall conduct an annual audit of the Higher Education Excellence Enhancement Program (HEEEP) expenditures from all receiving institutions. This audit must be completed by September first of the current fiscal year. The commission shall provide a report of the results of the audit to the Chairman of the Ways and Means Committee and the Chairman of the Senate Finance Committee by November first of the current fiscal year.*

In response to this proviso, the Commission on Higher Education (CHE) submits audit reports for all the institutions receiving HEEEP funding except for Clinton College. Due to the substantial work remaining on the Clinton College engagement, the auditor firm will need additional time to complete. That audit should be completed by November 15, 2025, and will be provided to you at that time. Additionally, the Claflin University report is preliminary because the audit firm is waiting on the institution's approval of the report. No changes are anticipated for that report.

If you should have any questions regarding this information, please do not hesitate to contact me. Thank you for your leadership and commitment to higher education in South Carolina.

Sincerely,

L. Jeffrey Perez, Ph.D.
President & Executive Director

Enclosure: HEEEP Audits

R. Wes Hayes, Jr.
Chairman

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

South Carolina
Commission on Higher Education
Accessibility | Excellence | Accountability

November 11, 2025

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

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

Dear Chairs Peeler and Bannister:

Proviso 11.22 (CHE: HEEEP Audit) from the 2025-26 Appropriations bill states: *The Commission on Higher Education shall conduct an annual audit of the Higher Education Excellence Enhancement Program (HEEEP) expenditures from all receiving institutions. This audit must be completed by September first of the current fiscal year. The commission shall provide a report of the results of the audit to the Chairman of the Ways and Means Committee and the Chairman of the Senate Finance Committee by November first of the current fiscal year.*

In response to this proviso, the Commission on Higher Education (CHE) submitted to you on October 31, 2025, audit reports for all the institutions receiving HEEEP funding except for Clinton College. We are continuing to work on that audit and anticipate completing no later than November 15, 2025. The report will be provided to you at that time.

In my earlier memo, I noted that the Claflin University report was preliminary as the audit firm was awaiting final approval from the institution. The final report for Claflin is complete and attached to this letter.

Please do not hesitate to contact me if you should have any questions regarding this information. Thank you again for your leadership and commitment to higher education in South Carolina.

Sincerely,

L. Jeffrey Perez, Ph.D.
President & Executive Director

Enclosure: Claflin University HEEEP Audit

R. Wes Hayes, Jr.
Chairman

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

South Carolina
Commission on Higher Education
Accessibility | Excellence | Accountability

November 14, 2025

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

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

Dear Chairs Peeler and Bannister:

Proviso 11.22 (CHE: HEEEP Audit) from the 2025-26 Appropriations bill states: *The Commission on Higher Education shall conduct an annual audit of the Higher Education Excellence Enhancement Program (HEEEP) expenditures from all receiving institutions. This audit must be completed by September first of the current fiscal year. The commission shall provide a report of the results of the audit to the Chairman of the Ways and Means Committee and the Chairman of the Senate Finance Committee by November first of the current fiscal year.*

In response to this proviso, the Commission on Higher Education (CHE) submitted to you on October 31 and November 11 audit reports for all the institutions receiving HEEEP funding except for Clinton College. The Clinton College audit has been completed and is attached.

If you should have any questions regarding this information, please do not hesitate to contact me. Thank you for your leadership and commitment to higher education in South Carolina.

Sincerely,

L. Jeffrey Perez, Ph.D.
President & Executive Director

Enclosure: HEEEP Audit

ALLEN UNIVERSITY
SOUTH CAROLINA HIGHER EDUCATION
EXCELLENCE ENHANCEMENT PROGRAM (HEEEP)
COLUMBIA, SOUTH CAROLINA

Independent Accountants' Report On
Applying Agreed-Upon Procedures
June 30, 2024

ALLEN UNIVERSITY
SOUTH CAROLINA HIGHER EDUCATION
EXCELLENCE ENHANCEMENT PROGRAM (HEEEP)
For the Year Ended June 30, 2024

Table of Contents

KBBA | Kochenower Blake Blake Arango & Co., PA

Ben D. Kochenower, CPA, CVA, CICA, CGMA • Timothy S. Blake, CPA/PFS • Brandon A. Blake, CPA • Laura S. Arango, CPA

Independent Accountants' Report On
Applying Agreed-Upon Procedures

Dr. Ernest C. McNealey
President, Allen University
1530 Harden St.
Columbia, SC 29204

Bryce Wilson, CPA
Commission on Higher Education

We have performed the procedures enumerated below on the South Carolina Higher Education Excellence Enhancement Program (HEEEP) of Allen University as of June 30, 2024. Allen University's management is responsible for compliance with state HEEEP requirements and contract agreement(s).

The South Carolina Commission on Higher Education (CHE) has agreed to and acknowledged that the procedures performed are appropriate to meet the intended purpose which is to assist CHE in evaluating whether Allen University is in compliance with state HEEEP requirements and contract agreement(s). This report may not be suitable for any other purpose. The procedures performed may not address all the items of interest to a user of this report and may not meet the needs of all users of this report and, as such, users are responsible for determining whether the procedures performed are appropriate for their purposes.

The procedures and associated findings are as follows:

1. We obtained the FY 2021 through FY 2024 HEEEP contracts between the Institution of Higher Learning (IHL) and CHE, along with the related general ledger expenditure details, to prepare an analysis of funds received and expenditures to verify the following information:

    a. Any unused funds from FY 2022, 2023 and 2024 have been carried forward accurately.

    b. All funds for FY 2021 and 2022 were expended. If not, determine if those funds were returned to CHE, immediately 3 years after the coinciding contract was finalized.

Post Office Box 848, 1225 West Floyd Baker Boulevard, Gaffney, SC 29342-0848, (864) 489-7121, Fax (864) 489-7123
Post Office Box 161300, 145 Rogers Commerce Boulevard, Boiling Springs, SC 29316-1300, (864) 541-0218, Fax (864) 541-0221
Internet Address: www.cbkpa.com

Members: American Institute of CPAs • Private Companies Practice Section • South Carolina Association of CPAs • Governmental Audit Quality Center

The result of this procedure is as follows:

Appropriation Year	Contract Date	Contract Expiration Date	Appropriation Amount	Combined Expenditures as of June 30, 2024	Carried Forward Unsused Funds	Funds Carried Forward Accurately
2023	1/9/2023	1/8/2026	1,250,000	1,964,670	-	N/A
2024	2/12/2024	2/11/2027	1,312,500	1,312,500	-	N/A

Appropriation Year	Contract Date	Contract Expiration Date	Appropriation Amount	Expenditures Prior to Contract Expiration	Unsused Funds by Contract Expiration	Funds Returned to CHE
2021	1/5/2021	1/4/2024	674,719	2,173,591	-	N/A
2022	12/31/2021	12/30/2024	2,000,000	2,183,106	-	N/A

We found no exceptions as a result of this procedure.

2. We obtained the HEEEP quarterly expenditure report the FY 2023 and FY 2024, and we traced and agreed the reports to the general ledger expenditure details.

   We found no exceptions as a result of this procedure.

3. We selected a sample of twenty-five (25) from fiscal year 2024 expenditure transactions and performed the following:

   (1) We determined and documented if they were adequately supported.

   We found no exceptions as a result of this procedure.

   (2) We determined and documented if supporting documentation indicated business purpose.

   We found no exceptions as a result of this procedure.

   (3) We determined and documented if the transaction was in agreement with contract objectives.

   We found no exceptions as a result of this procedure.

   (4) We determined and documented if transactions were properly recorded:

   (a) We agreed disbursement invoices to general ledger as to vendor, amount, date, account/department classification.

   (b) We determined if disbursement was recorded in the proper fiscal year.

   We found no exceptions as a result of this procedure.

(5) We determined and documented if disbursement approval was performed by an individual, with proper authority, other than the preparer.

We found no exceptions as a result of this procedure.

(6) We determined and documented if disbursement was a valid HEEEP expenditure of the IHL.

We found no exceptions as a result of this procedure.

(7) We verified the canceled check related to the disbursement.

We found no exceptions as a result of this procedure.

(8) We determined and documented if the IHL is following its accounting policies and procedures.

We found no exceptions as a result of this procedure.

(9) If the expenditure was used as a non-federal match requirement, we verified that:
   (a) The federal grant had a non-federal matching requirement, and
   (b) The federal grant was for historic preservation or for capital improvement

None noted in sample

We were engaged by CHE to perform this agreed-upon procedures engagement and conducted our engagement in accordance with attestation standards established by the AICPA. We were not engaged to and did not conduct an examination or review engagement, the objective of which would be the expression of an opinion or conclusion, respectively, on the HEEEP. Accordingly, we do not express such an opinion or conclusion. Had we performed additional procedures, other matters might have come to our attention that would have been reported to you.

We are required to be independent of Allen University and to meet our other ethical responsibilities, in accordance with relevant ethical requirements related to our agreed-upon procedures engagement.

This report is intended solely for the information and use of CHE and Allen University and is not intended to be and should not be used by anyone other than those specified parties. CHE may, at their discretion, choose to make this report available on their website.

Kochem Blake Blake Arango & Co PA

October 30, 2025
Gaffney, SC

BENEDICT COLLEGE
SOUTH CAROLINA HIGHER EDUCATION
EXCELLENCE ENHANCEMENT PROGRAM (HEEEP)
COLUMBIA, SOUTH CAROLINA

Independent Accountants' Report On
Applying Agreed-Upon Procedures
June 30, 2024

BENEDICT COLLEGE
SOUTH CAROLINA HIGHER EDUCATION
EXCELLENCE ENHANCEMENT PROGRAM (HEEEP)
For the Year Ended June 30, 2024

Table of Contents

Independent Accountants' Report On
Applying Agreed-Upon Procedures

Dr. Roslyn Clark Artis
President, Benedict College
1600 Harden Street
Columbia, SC 29204

Bryce Wilson, CPA
Commission on Higher Education

We have performed the procedures enumerated below on the South Carolina Higher Education Excellence Enhancement Program (HEEEP) of Benedict College as of June 30, 2024. Benedict College's management is responsible for compliance with state HEEEP requirements and contract agreement(s).

The South Carolina Commission on Higher Education (CHE) has agreed to and acknowledged that the procedures performed are appropriate to meet the intended purpose which is to assist CHE in evaluating whether Benedict College is in compliance with state HEEEP requirements and contract agreement(s). This report may not be suitable for any other purpose. The procedures performed may not address all the items of interest to a user of this report and may not meet the needs of all users of this report and, as such, users are responsible for determining whether the procedures performed are appropriate for their purposes.

The procedures and associated findings are as follows:

1. We obtained the FY 2021 through FY 2024 HEEEP contracts between the Institution of Higher Learning (IHL) and CHE, along with the related general ledger expenditure details, to prepare an analysis of funds received and expenditures to verify the following information:

    a. Any unused funds from FY 2022, 2023 and 2024 have been carried forward accurately.

    b. All funds for FY 2021 and 2022 were expended. If not, determine if those funds were returned to CHE, immediately 3 years after the coinciding contract was finalized.

The result of this procedure is as follows:

Appropriation Year	Contract Date	Contract Expiration Date	Appropriation Amount	Combined Expenditures as of June 30, 2024	Carried Forward Unsused Funds	Funds Carried Forward Accurately
2023	2/7/2023	2/6/2026	1,250,000	1,250,000	-	N/A
2024	2/12/2024	2/11/2027	1,312,500	348,338	964,162	Yes

Appropriation Year	Contract Date	Contract Expiration Date	Appropriation Amount	Expenditures Prior to Contract Expiration	Unsused Funds by Contract Expiration	Funds Returned to CHE
2021	1/5/2021	1/4/2024	674,719	674,719	-	N/A
2022	12/31/2021	12/30/2024	2,000,000	2,000,000	-	N/A

We found no exceptions as a result of this procedure.

2. We obtained the HEEEP quarterly expenditure report the FY 2023 and FY 2024, and we traced and agreed the reports to the general ledger expenditure details.

   We found no exceptions as a result of this procedure.

3. We selected a sample of twenty-five (25) from fiscal year 2024 expenditure transactions and performed the following:

   (1) We determined and documented if they were adequately supported.

   We found no exceptions as a result of this procedure.

   (2) We determined and documented if supporting documentation indicated business purpose.

   We found no exceptions as a result of this procedure.

   (3) We determined and documented if the transaction was in agreement with contract objectives.

   We found no exceptions as a result of this procedure.

   (4) We determined and documented if transactions were properly recorded:

   (a) We agreed disbursement invoices to general ledger as to vendor, amount, date, account/department classification.

   (b) We determined if disbursement was recorded in the proper fiscal year.

   We found no exceptions as a result of this procedure.

CLAFLIN UNIVERSITY
SOUTH CAROLINA HIGHER EDUCATION
EXCELLENCE ENHANCEMENT PROGRAM (HEEEP)
ORANGEBURG, SOUTH CAROLINA

Independent Accountants' Report On
Applying Agreed-Upon Procedures
June 30, 2024

CLAFLIN UNIVERSITY
SOUTH CAROLINA HIGHER EDUCATION
EXCELLENCE ENHANCEMENT PROGRAM (HEEEP)
For the Year Ended June 30, 2024

Table of Contents

Independent Accountants' Report On
Applying Agreed-Upon Procedures

Dr. Dwaun J Warmack
President, Claflin University
400 Magnolia Street
Orangeburg, SC 29115

Bryce Wilson, CPA
Commission on Higher Education

We have performed the procedures enumerated below on the South Carolina Higher Education Excellence Enhancement Program (HEEEP) of Claflin University as of June 30, 2024. Claflin University's management is responsible for compliance with state HEEEP requirements and contract agreement(s).

The South Carolina Commission on Higher Education (CHE) has agreed to and acknowledged that the procedures performed are appropriate to meet the intended purpose which is to assist CHE in evaluating whether Claflin University is in compliance with state HEEEP requirements and contract agreement(s). This report may not be suitable for any other purpose. The procedures performed may not address all the items of interest to a user of this report and may not meet the needs of all users of this report and, as such, users are responsible for determining whether the procedures performed are appropriate for their purposes.

The procedures and associated findings are as follows:

1. We obtained the FY 2021 through FY 2024 HEEEP contracts between the Institution of Higher Learning (IHL) and CHE, along with the related general ledger expenditure details, to prepare an analysis of funds received and expenditures to verify the following information:

    a. Any unused funds from FY 2022, 2023 and 2024 have been carried forward accurately.

    b. All funds for FY 2021 and 2022 were expended. If not, determine if those funds were returned to CHE, immediately 3 years after the coinciding contract was finalized.

Post Office Box 848, 1225 West Floyd Baker Boulevard, Gaffney, SC 29342-0848, (864) 489-7121, Fax (864) 489-7123
Post Office Box 161300, 145 Rogers Commerce Boulevard, Boiling Springs, SC 29316-1300, (864) 541-0218, Fax (864) 541-0221
Internet Address: www.cbkpa.com

Members: American Institute of CPAs • Private Companies Practice Section • South Carolina Association of CPAs • Governmental Audit Quality Center

The result of this procedure is as follows:

Appropriation Year	Contract Date	Contract Expiration Date	Appropriation Amount	Combined Expenditures as of June 30, 2024	Carried Forward Unsused Funds	Funds Carried Forward Accurately
2023	2/9/2023	2/8/2026	$ 1,250,000	$ 431,736	$ 818,264	Yes
2024	2/9/2024	2/8/2027	$ 1,312,500	$ 9,089	$ 1,303,411	Yes

Appropriation Year	Contract Date	Contract Expiration Date	Appropriation Amount	Expenditures Prior to Contract Expiration	Unsused Funds by Contract Expiration	Funds Returned to CHE
2021	1/5/2021	1/4/2024	$ 674,719	$ 664,382	$ 10,337	Yes
2022	12/31/2021	12/30/2024	$ 2,000,000	$ 1,999,956	$ 44	Yes

Finding: We found one exception. Our finding as a result of the procedure performed is presented on the Reviewer's Findings section of the report.

2. We obtained the HEEEP quarterly expenditure report the FY 2023 and FY 2024, and we traced and agreed the reports to the general ledger expenditure details.

   We found no exceptions as a result of this procedure.

3. We selected a sample of twenty-five (25) from fiscal year 2024 expenditure transactions and performed the following:

   (1) We determined and documented if they were adequately supported.

   We found no exceptions as a result of this procedure.

   (2) We determined and documented if supporting documentation indicated business purpose.

   We found no exceptions as a result of this procedure.

   (3) We determined and documented if the transaction was in agreement with contract objectives.

   We found no exceptions as a result of this procedure.

   (4) We determined and documented if transactions were properly recorded:

   (a) We agreed disbursement invoices to general ledger as to vendor, amount, date, account/department classification.

   (b) We determined if disbursement was recorded in the proper fiscal year.

   We found no exceptions as a result of this procedure.

(5) We determined and documented if disbursement approval was performed by an individual, with proper authority, other than the preparer.

We found no exceptions as a result of this procedure.

(6) We determined and documented if disbursement was a valid HEEEP expenditure of the IHL.

We found no exceptions as a result of this procedure.

(7) We verified the canceled check related to the disbursement.

We found no exceptions as a result of this procedure.

(8) We determined and documented if the IHL is following its accounting policies and procedures.

We found no exceptions as a result of this procedure.

(9) If the expenditure was used as a non-federal match requirement, we verified that:

(a) The federal grant had a non-federal matching requirement, and

(b) The federal grant was for historic preservation or for capital improvement

None noted in sample.

Recommendations: It is recommended that the institution prepare separate quarterly reports, as necessary, to ensure expenditures are properly tracked by year of appropriation and remain consistent with the contract agreement.

We were engaged by CHE to perform this agreed-upon procedures engagement and conducted our engagement in accordance with attestation standards established by the AICPA. We were not engaged to and did not conduct an examination or review engagement, the objective of which would be the expression of an opinion or conclusion, respectively, on the HEEEP. Accordingly, we do not express such an opinion or conclusion. Had we performed additional procedures, other matters might have come to our attention that would have been reported to you.

We are required to be independent of Claflin University and to meet our other ethical responsibilities, in accordance with relevant ethical requirements related to our agreed-upon procedures engagement.

This report is intended solely for the information and use of CHE and Claflin University and is not intended to be and should not be used by anyone other than those specified parties. CHE may, at their discretion, choose to make this report available on their website.

Kochem Blake Blake Arango & Co PA

October 28, 2025
Gaffney, SC

Reviewer's Findings

Finding #1

Condition: The fiscal year 2021 and 2022 appropriations were not fully expended by their respective contract expiration dates of January 4, 2024, and December 30, 2024. As a result of this engagement, the unspent funds were returned to CHE, totaling $10,337 for fiscal year 2021 and $44 for fiscal year 2022 appropriations.

Criteria: 2-77-40 states that any funds paid to an eligible institution pursuant to this chapter but not expended or used for the purposes for which the funds were paid within three years following the date of the contract awarded to an eligible institution must be repaid to the Education Lottery Account immediately upon the expiration of the three-year period.

Cause: The unexpended funds were not utilized because the remaining balances were insufficient cover the typical costs associated with program activities. As a result, the funds could not be effectively applied before the contract expired.

Effect: Because the institution did not fully expend the fiscal year 2021 and 2022 appropriations by the contract expiration dates, the unspent funds had to be returned to the CHE. This resulted in the institution being unable to use $10,337 from FY 2021 and $44 from FY 2022 for their intended program purposes, potentially limiting program activities or services that could have been funded with these amounts.

Recommendation: The institution should implement procedures to regularly monitor the status of all active appropriations to ensure funds are spent within the three-year period established by Section 2-77-40. This can include setting up periodic reviews of unspent balances, sending reminders to program staff as contract expiration dates approach, and developing spending plans to ensure timely use of funds. If any funds cannot be used for their intended purpose before the deadline, the institution should promptly coordinate with CHE to return the unspent amounts to the Education Lottery Account as required.

Management Response: We acknowledge that a total of $10,381 was returned to the CHE consisting of $10,337 in fiscal year 2021 and $44 in fiscal year 2022. While we recognize the importance of timely fund utilization, we note that the proportion of unspent funds (1.5% in 2021 and .002% in 2022) was minimally relative to the total appropriations received. As such, the unspent funds did not materially affect the overall success of the program.

In addition to current tracking of HEEEP expenditures, Claflin University will implement other measures to strengthen our fiscal oversight with Section 2-77-40. The University will conduct quarterly program reviews to identify and address potential underspending. Further, automated reminders will be sent to start to alert them of approaching expiration dates.

Finally, in cases where HEEEP funds cannot be fully expended, the University will coordinate with CHE to ensure prompt return of unspent amounts in accordance with statutory requirements. Claflin University remains committed to responsible financial stewardship and to maximizing the impact of HEEEP resources.

(5) We determined and documented if disbursement approval was performed by an individual, with proper authority, other than the preparer.

We found no exceptions as a result of this procedure.

(6) We determined and documented if disbursement was a valid HEEEP expenditure of the IHL.

We found no exceptions as a result of this procedure.

(7) We verified the canceled check related to the disbursement.

We found no exceptions as a result of this procedure.

(8) We determined and documented if the IHL is following its accounting policies and procedures.

We found no exceptions as a result of this procedure.

(9) If the expenditure was used as a non-federal match requirement, we verified that:

(a) The federal grant had a non-federal matching requirement, and

(b) The federal grant was for historic preservation or for capital improvement

None noted in sample.

Recommendations: It is recommended that the institution prepare separate quarterly reports, as necessary, to ensure expenditures are properly tracked by year of appropriation and remain consistent with the contract agreement.

We were engaged by CHE to perform this agreed-upon procedures engagement and conducted our engagement in accordance with attestation standards established by the AICPA. We were not engaged to and did not conduct an examination or review engagement, the objective of which would be the expression of an opinion or conclusion, respectively, on the HEEEP. Accordingly, we do not express such an opinion or conclusion. Had we performed additional procedures, other matters might have come to our attention that would have been reported to you.

We are required to be independent of Benedict College and to meet our other ethical responsibilities, in accordance with relevant ethical requirements related to our agreed-upon procedures engagement.

This report is intended solely for the information and use of CHE and Benedict College and is not intended to be and should not be used by anyone other than those specified parties. CHE may, at their discretion, choose to make this report available on their website.

Kochem Blake Blake Arango & Co PA

October 14, 2025
Gaffney, SC

CLINTON COLLEGE
SOUTH CAROLINA HIGHER EDUCATION
EXCELLENCE ENHANCEMENT PROGRAM (HEEEP)
ROCK HILL, SOUTH CAROLINA

Independent Accountants' Report On
Applying Agreed-Upon Procedures
June 30, 2024

CLINTON COLLEGE
SOUTH CAROLINA HIGHER EDUCATION
EXCELLENCE ENHANCEMENT PROGRAM (HEEEP)
For the Year Ended June 30, 2024

Table of Contents

KBBA | Kochenower Blake Blake Arango & Co., PA

Ben D. Kochenower, CPA, CVA, CICA, CGMA • Timothy S. Blake, CPA/PFS • Brandon A. Blake, CPA • Laura S. Arango, CPA

Independent Accountants' Report On
Applying Agreed-Upon Procedures

Dr. Pamela Richardson Wilks
President, Clinton College
1029 Crawford Road
Rock Hill, SC 29730

Bryce Wilson, CPA
Commission on Higher Education

We have performed the procedures enumerated below on the South Carolina Higher Education Excellence Enhancement Program (HEEEP) of Clinton College as of June 30, 2024. Clinton College's management is responsible for compliance with state HEEEP requirements and contract agreement(s).

The South Carolina Commission on Higher Education (CHE) has agreed to and acknowledged that the procedures performed are appropriate to meet the intended purpose which is to assist CHE in evaluating whether Clinton College is in compliance with state HEEEP requirements and contract agreement(s). This report may not be suitable for any other purpose. The procedures performed may not address all the items of interest to a user of this report and may not meet the needs of all users of this report and, as such, users are responsible for determining whether the procedures performed are appropriate for their purposes.

The procedures and associated findings are as follows:

1. We obtained the list of HEEEP Expenditures from FY 2021 through FY 2024 and traced the amounts to the general ledger or the payroll register.

   We found exceptions as a result of this procedure. Our findings as a result of the procedure performed is presented on the Reviewer's Findings section of the report as finding 1.

2. We obtained the FY 2021 through FY 2024 HEEEP contracts between the Institution of Higher Learning (IHL) and CHE, along with the related general ledger expenditure details, to prepare an analysis of funds received and expenditures to verify the following information:

   a. Any unused funds from FY 2022, 2023 and 2024 have been carried forward accurately.

   b. All funds for FY 2021 and 2022 were expended. If not, determine if those funds were returned to CHE, immediately 3 years after the coinciding contract was finalized.

Post Office Box 848, 1225 West Floyd Baker Boulevard, Gaffney, SC 29342-0848, (864) 489-7121, Fax (864) 489-7123
Post Office Box 161300, 145 Rogers Commerce Boulevard, Boiling Springs, SC 29316-1300, (864) 541-0218, Fax (864) 541-0221
Internet Address: www.cbkpa.com

Members: American Institute of CPAs • Private Companies Practice Section • South Carolina Association of CPAs • Governmental Audit Quality Center

The result of this procedure is as follows:

Appropriation Year	Contract Date	Contract Expiration Date	Appropriation Amount	Combined Expenditures as of June 30, 2024	Carried Forward Unused Funds	Funds Carried Forward Accurately
2023	4/24/2023	4/23/2026	1,250,000	903,376	346,624	Yes
2024	2/12/2024	2/11/2027	1,312,500	-	1,312,500	Yes

Appropriation Year	Contract Date	Contract Expiration Date	Appropriation Amount	Expenditures Prior to Contract Expiration	Unused Funds by Contract Expiration	Funds Returned to CHE
2021	1/5/2021	1/4/2021	674,719	674,719	-	N/A
2022	12/31/2021	12/30/2024	2,000,000	2,000,000	-	N/A

We found no exceptions as a result of this procedure.

3. We obtained the HEEEP quarterly expenditure report the FY 2023 and FY 2024, and we traced and agreed the reports to the general ledger expenditure details.

   We found no exceptions as a result of this procedure.

4. We selected a sample of twenty-five (29) from fiscal year 2024 expenditure transactions and performed the following:

   (1) We determined and documented if they were adequately supported.

   Finding: We found ten exceptions. Our findings as a result of the procedure performed is presented on the Reviewer’s Findings section of the report as findings 2 to 7 and 8 to 11.

   (2) We determined and documented if supporting documentation indicated business purpose.

   We found no exceptions as a result of this procedure.

   (3) We determined and documented if the transaction was in agreement with contract objectives.

   We found no exceptions as a result of this procedure.

   (4) We determined and documented if transactions were properly recorded:

   (a) We agreed disbursement invoices to general ledger as to vendor, amount, date, account/department classification.

   (b) We determined if disbursement was recorded in the proper fiscal year.

   Finding: We found three exceptions. Our findings as a result of the procedure performed is presented on the Reviewer’s Findings section of the report as findings 12 to 14.

(5) We determined and documented if disbursement approval was performed by an individual, with proper authority, other than the preparer.

Finding: We found two exceptions. Our findings as a result of the procedure performed is presented on the Reviewer's Findings section of the report as findings 15 and 16.

(6) We determined and documented if disbursement was a valid HEEEP expenditure of the IHL.

We found no exceptions as a result of this procedure.

(7) We verified the canceled check related to the disbursement.

We found no exceptions as a result of this procedure.

(8) We determined and documented if the IHL is following its accounting policies and procedures.

We found no exceptions as a result of this procedure.

(9) If the expenditure was used as a non-federal match requirement, we verified that:

(a) The federal grant had a non-federal matching requirement, and

(b) The federal grant was for historic preservation or for capital improvement

Recommendations: It is recommended that the institution prepare separate quarterly reports, as necessary, to ensure expenditures are properly tracked by year of appropriation and remain consistent with the contract agreement.

We were engaged by CHE to perform this agreed-upon procedures engagement and conducted our engagement in accordance with attestation standards established by the AICPA. We were not engaged to and did not conduct an examination or review engagement, the objective of which would be the expression of an opinion or conclusion, respectively, on the HEEEP. Accordingly, we do not express such an opinion or conclusion. Had we performed additional procedures, other matters might have come to our attention that would have been reported to you.

We are required to be independent of Clinton College and to meet our other ethical responsibilities, in accordance with relevant ethical requirements related to our agreed-upon procedures engagement.

This report is intended solely for the information and use of CHE and Clinton College and is not intended to be and should not be used by anyone other than those specified parties. CHE may, at their discretion, choose to make this report available on their website.

Kochum Blake Blake Arango & Co PA

November 10, 2025
Gaffney, SC

Reviewer's Findings

Finding 1

Condition: During our review of HEEEP expenditures from FY 2021 through FY 2024, we identified multiple instances where transactions were not recorded in the general ledger. In addition, certain payroll amounts charged to the program did not reconcile with the payroll register. Some positions charged to HEEEP could not be linked to a specific employee, and in several cases, employees were allocated to multiple positions within the program, resulting in charges that exceeded their gross payroll.

Adjustments to original expenditures to the program were made as follows:

Fiscal Year	Original HEEEP Expenditure	Adjustments Due to Unallowable Cost	Adjusted HEEEP Expenditure
2021	$ 339,350	$ (180,919)	$ 158,431
2022	$ 892,646	$ (135,142)	$ 757,503
2023	$ 1,848,809	$ (300,450)	$ 1,548,359
2024	$ 1,436,851	$ (323,050)	$ 1,113,801
	$ 4,517,656	$ (939,561)	$ 3,578,095

Criteria: SC Code of Law 2-77-30 (c)(2) states, *the Commission on Higher Education, or its successor, is required to annually review and determine if funds allocated to a school have been properly used.* Accordingly, expenditures charged to HEEEP must accurately reflect allowable and properly supported costs.

Cause: The discrepancies identified were primarily due to insufficient internal controls over program expenditures. The institution did not consistently reconcile HEEEP expenditures to the general ledger and payroll register, and there was inadequate review of employee positions charged to the program. Additionally, there was a lack of procedures to ensure that all HEEEP expenditures were accurately recorded and in compliance with program requirements.

Effect: As a result of these deficiencies, HEEEP expenditures for FY 2021 through FY 2024 were overstated. This increases the risk of noncompliance with program requirements and SC Code of Law 2-77-30(c)(2). Additionally, the lack of accurate and complete documentation reduces transparency and limits the institution's ability to demonstrate proper use of program funds.

Recommendation: We recommend that the institution strengthen and formalize its financial management policies, procedures, and internal controls to ensure proper recording, monitoring, and reporting of HEEEP expenditures. The enhanced policies and procedures should clearly define the processes for approving, recording, and reconciling program transactions, as well as the responsibilities of personnel involved in each stage of the expenditure cycle.

The institution should establish a dedicated general ledger (GL) account and related subcodes to accurately capture and track all HEEEP-related transactions.

Finding 1, Continued

Additionally, management should:

- Perform periodic reconciliations between the GL, payroll, and supporting records to verify accuracy and completeness.
- Provide regular training to fiscal and program staff on allowable cost and program-specific requirements.
- Maintain standardized documentation to support all HEEEP expenditures, including payroll allocations and vendor payments.
- Assign oversight responsibility to ensure continuous monitoring and compliance with program and regulatory guidelines.
- Conduct periodic reviews of HEEEP-related financial policies and internal controls to ensure they remain effective and up to date.

Additionally, the institution must remove the identified expenditures from HEEEP, as they are unallowable charges to the program, and return $939,561 to CHE.

Management Response: *Management concurs with the finding and will implement a chart of accounts to properly record and report transactions. The new Chief Financial Officer will work with the new Executive Director of Human Resources to implement best practices to periodically reconcile the Human Resources, payroll and general ledger monthly, quarterly and annually. The College will remove identified expenditures from HEEEP and return $939,561 to CHE.*

Findings 2 to 7

Based on a sample of twenty-nine (29) from fiscal year 2024 expenditure transactions.

Condition: During our review, we identified several instances where supporting documentation or recorded amounts were inconsistent. Specifically:

- Two transactions were identified as duplicates. (Sample 28 & 29)
- Two transactions lacked supporting documentation. (Sample 8 & 9)
- One transaction included only a credit card receipt rather than an itemized receipt. (Sample 16)
- One transaction reflected a discrepancy between the amount charged to HEEEP ($39,529.60) and the amount recorded in the general ledger and invoice ($19,529.60). (Sample 18).

Date	Transaction Amount	Unallowable Cost	Description
7/5/2023	$ 1,186	$ 1,186	Duplicate transaction
9/1/2023	$ 13,500	$ 13,500	Duplicate transaction
11/3/2023	$ 3,500	$ 3,500	Lacked supporting documentation
11/15/2023	$ 6,250	$ 6,250	Lacked supporting documentation
5/2/2024	$ 446	$ 446	No itemized receipt
5/2/2024	$ 39,530	$ 20,000	Discrepancy in amount charged to HEEEP
	$ 64,411	$ 44,882	

Criteria: SC Code of Law 2-77-30 (c)(2) states, *the Commission on Higher Education, or its successor, is required to annually review and determine if funds allocated to a school have been properly used.* Accordingly, expenditures charged to HEEEP must accurately reflect allowable and properly supported costs.

Findings 2 to 7, Continued

Cause: These exceptions appear to have resulted from inadequate review and documentation procedures prior to recording or charging expenses to the HEEEP program.

Effect: Without proper supporting documentation and reconciliation of recorded amounts, there is an increased risk of errors, misstatements, or unallowable costs being charged to the program. Duplicate or unsupported charges could result in financial reporting inaccuracies and noncompliance with program requirements.

Recommendation: We recommend that the institution strengthen its review and documentation procedures to ensure that:

- All transactions are adequately supported with complete documentation. Examples of appropriate support include invoices, itemized receipts, contracts, or other relevant records that clearly substantiate the nature and amount of the expenditure.
- Recorded amounts are reconciled to original source documentation before posting to the general ledger or charging to the HEEEP program.
- Staff responsible for financial review receive guidance or training on documentation and HEEEP requirements.

Additionally, the institution must remove the identified expenditures from HEEEP, as they are unallowable charges to the program, and return the corresponding funds to CHE. Total funds to be returned to CHE are combined and presented on finding number 1.

Management Response and Corrective Action: *Management concurs with the findings and will implement enhanced accounting procedures to ensure that all transactions are properly recorded and fully supported by appropriate documentation. The chart of accounts will be revised to specifically identify HEEEP program transactions, facilitating accurate reconciliations and clear, concise reporting. Management will also provide training to relevant staff to strengthen compliance with HEEEP documentation and reporting requirements. The College will remove identified unallowable expenditures from the HEEEP program and return corresponding funds to CHE.*

Findings 8 to 11

Based on a sample of twenty-nine (29) from fiscal year 2024 expenditure transactions.

Condition:

During our review, we noted four instances in which payroll-related expenditures recorded for fiscal year 2024 were greater than the amounts reflected in the payroll register. (Sample 20, 21,24 and 27)

Date	Employee Title	Transaction Amount	Unallowable Cost	Description
July 2023	Community Health Coordinator	$ 11,250	$ 7,500	Amount exceeds payroll register
October 2023	Director for Marketing Communications	$ 6,250	$ 5,417	Charged to two positions and exceeds payroll register.
January 2024	Media Coordinator	$ 4,583	$ 4,583	Charged to two positions and exceeds payroll register.
June 2024	Grant Administration	$ 3,333	$ 3,333	Charged to two positions and exceeds payroll register.
		$ 25,417	$ 17,500	

Findings 8 to 11, Continued

Criteria: Payroll expenditures should be accurately recorded and supported by the payroll register. Additionally, payroll costs charged to the program must comply with applicable program requirements and guidelines to ensure that only allowable and properly supported expenditures are reported.

Cause: The variance occurred because the institution did not perform a detailed reconciliation between the payroll register and the general ledger prior to recording payroll-related expenditures. In addition, there was a lack of review procedures to ensure that only allowable payroll costs were charged to the program.

Effect: As a result, HEEEP payroll expenditures for fiscal year 2024 were overstated in relation to the supporting payroll records. This increases the risk of noncompliance with program requirements.

Recommendation: We recommend that the institution implement regular reviews and reconciliations of employee positions charged to the program to ensure that individuals are not assigned to multiple positions and that payroll amounts charged to the program do not exceed approved salaries or rates. The institution should clearly specify which employees are charged to the program, indicate the percentage of payroll allocated if less than 100%, and document any applicable fringe benefits. All payroll information should be complete, properly documented, and readily traceable to both the general ledger and payroll register.

Additionally, the institution must remove the identified expenditures from HEEEP, as they are unallowable charges to the program, and return the corresponding funds to CHE. Total funds to be returned to CHE are combined and presented on finding number 1.

Management Response: *Management concurs with the findings. The new Chief Financial Officer will work with the new Executive Director of Human Resources to implement best practice procedures to properly create and allocate positions, properly assign accounting reporting structure and properly allocate benefits to be properly recorded on payroll and the general ledger. The college will remove the identified expenditures from HEEEP.*

Findings 12 to 14

Based on a sample of twenty-nine (29) from fiscal year 2024 expenditure transactions.

Condition: During our review, we identified instances where transactions recorded in FY 2024 were either unsupported or not properly reflected in the general ledger. Specifically:

- Two transactions charged to HEEEP in FY 2024 were not recorded on the general ledger detail for that year. (Sample 15 & 22)
- One FY 2024 transaction appears to relate to FY 2025, and the institution was unable to provide additional supporting documentation to justify recording this transaction in FY 2024. (Sample 19)

Date	Transaction Amount	Unallowable Cost	Description
4/19/2024	$ 230	$ 230	Amount not recorded on the general ledger
6/30/2024	$ 11,870	$ 11,870	Amount not recorded on the general ledger
8/22/2024	$ 1,500	$ 1,500	Appears to be for FY 2025 based on supporting documentation.
	$ 13,600	$ 13,600	

Findings 12 to 14, Continued

Criteria: Accounting standards require that all transactions be recorded in the correct fiscal period and supported by appropriate documentation. Additionally, the College must maintain records as prescribed by the CHE, including documentation sufficient to facilitate an effective audit. Proper documentation ensures transactions are accurately recorded, supports compliance with applicable regulations, and provides reliable information for financial reporting and review.

Cause: These exceptions appear to have resulted from insufficient review or reconciliation procedures when recording and posting transactions to the HEEEP program.

Effect: Without proper documentation and accurate ledger recording, there is an increased risk of misstatements, errors, or unallowable charges to the program.

Recommendation: The institution should strengthen its financial review and reconciliation procedures to ensure that:

- All transactions are properly recorded in the correct fiscal year.
- All transactions charged to HEEEP are accurately reflected in the general ledger.
- Any unsupported or incorrectly recorded transactions are reviewed and, if necessary, corrected or removed from the program.

Additionally, the institution must remove the identified expenditures from HEEEP, as they are unallowable charges to the program, and return the corresponding funds to CHE. Total funds to be returned to CHE are combined and presented on finding number 1.

Management Response and Corrective Action: *Management concurs with the findings and will amend HEEEP program reports to remove the unallowable expenditures. The College will return the corresponding funds to CHE and implement enhanced review and reconciliation procedures to ensure accurate and properly supported financial reporting going forward.*

Finding 15 and 16

Based on a sample of twenty-nine (29) from fiscal year 2024 expenditure transactions.

Condition: During our review, we identified two transactions (Sample 17 & 18) that lacked evidence of approval by an individual with proper authority, other than the preparer. The supporting documentation did not include a completed and approved check request form.

Date	Transaction Amount	Description
5/2/2024	$ 4,140	Faculty and Staff Development Retreat
5/2/2024	$ 19,530	Faculty and Staff Development Retreat
	$ 23,670	

Criteria: Effective internal control procedures require that all expenditures be reviewed and approved by an individual with proper authority, independent of the preparer. Documentation of such approval is necessary to ensure that transactions are properly authorized, valid, and in compliance with institutional policies and applicable regulations.

Findings 15 and 16, Continued

Cause: These exceptions appear to have resulted from inadequate review and approval procedures prior to processing the transactions.

Effect: Without proper approval, there is an increased risk that transactions may be processed incorrectly or inappropriately, which could result in unallowable expenditures or noncompliance with program requirements.

Recommendation: We recommend that the institution strengthen its review and approval procedures to ensure that:

- All transactions are approved by an individual with proper authority, separate from the preparer.
- Approved documentation, such as check request forms or equivalent records, is maintained to evidence proper authorization.
- Staff responsible for financial review receive guidance or training on the approval and documentation requirements.

Management Response and Corrective Action: *Management concurs with the findings and will implement procedures to ensure that all transactions are reviewed and approved by authorized personnel prior to processing. Training will be provided to all staff responsible for financial review and approval to reinforce adherence to institutional policies and program requirements.*

COLUMBIA COLLEGE
SOUTH CAROLINA HIGHER EDUCATION
EXCELLENCE ENHANCEMENT PROGRAM (HEEEP)
COLUMBIA, SOUTH CAROLINA

Independent Accountants' Report On
Applying Agreed-Upon Procedures
June 30, 2024

COLUMBIA COLLEGE
SOUTH CAROLINA HIGHER EDUCATION
EXCELLENCE ENHANCEMENT PROGRAM (HEEEP)

For the Year Ended June 30, 2024

Table of Contents

KBBA | Kochenower Blake Blake Arango & Co., PA

Ben D. Kochenower, CPA, CVA, CICA, CGMA • Timothy S. Blake, CPA/PFS • Brandon A. Blake, CPA • Laura S. Arango, CPA

Independent Accountants' Report On
Applying Agreed-Upon Procedures

Dr. John Dozier
President, Columbia College
1301 Columbia College Dr.
Columbia, SC 29203

Bryce Wilson, CPA
Commission on Higher Education

We have performed the procedures enumerated below on the South Carolina Higher Education Excellence Enhancement Program (HEEEP) of Columbia College as of June 30, 2024. Columbia College's management is responsible for compliance with state HEEEP requirements and contract agreement(s).

The South Carolina Commission on Higher Education (CHE) has agreed to and acknowledged that the procedures performed are appropriate to meet the intended purpose which is to assist CHE in evaluating whether Columbia College is in compliance with state HEEEP requirements and contract agreement(s). This report may not be suitable for any other purpose. The procedures performed may not address all the items of interest to a user of this report and may not meet the needs of all users of this report and, as such, users are responsible for determining whether the procedures performed are appropriate for their purposes.

The procedures and associated findings are as follows:

1. We obtained the FY 2021 through FY 2024 HEEEP contracts between the Institution of Higher Learning (IHL) and CHE, along with the related general ledger expenditure details, to prepare an analysis of funds received and expenditures to verify the following information:

    a. Any unused funds from FY 2022, 2023 and 2024 have been carried forward accurately.

    b. All funds for FY 2021 and 2022 were expended. If not, determine if those funds were returned to CHE, immediately 3 years after the coinciding contract was finalized.

Post Office Box 848, 1225 West Floyd Baker Boulevard, Gaffney, SC 29342-0848, (864) 489-7121, Fax (864) 489-7123
Post Office Box 161300, 145 Rogers Commerce Boulevard, Boiling Springs, SC 29316-1300, (864) 541-0218, Fax (864) 541-0221
Internet Address: www.cbkpa.com

Members: American Institute of CPAs • Private Companies Practice Section • South Carolina Association of CPAs • Governmental Audit Quality Center

The result of this procedure is as follows:

Appropriation Year	Contract Date	Contract Expiration Date	Appropriation Amount	Combined Expenditures as of June 30, 2024	Carried Forward Unsused Funds	Funds Carried Forward Accurately
2023	1/9/2023	1/8/2026	1,250,000	1,250,013	(13)	N/A
2024	2/12/2024	2/11/2027	1,312,500	1,312,500	-	N/A

Appropriation Year	Contract Date	Contract Expiration Date	Appropriation Amount	Expenditures Prior to Contract Expiration	Unsused Funds by Contract Expiration	Funds Returned to CHE
2021	1/5/2021	1/4/2024	674,719	674,719	-	N/A
2022	12/31/2021	12/30/2024	2,000,000	2,000,000	-	N/A

We found no exceptions as a result of this procedure.

2. We obtained the HEEEP quarterly expenditure report the FY 2023 and FY 2024, and we traced and agreed the reports to the general ledger expenditure details.

   We found no exceptions as a result of this procedure.

3. We selected a sample of twenty-five (25) from fiscal year 2024 expenditure transactions and performed the following:

   (1) We determined and documented if they were adequately supported.

   We found no exceptions as a result of this procedure.

   (2) We determined and documented if supporting documentation indicated business purpose.

   We found no exceptions as a result of this procedure.

   (3) We determined and documented if the transaction was in agreement with contract objectives.

   We found no exceptions as a result of this procedure.

   (4) We determined and documented if transactions were properly recorded:

   (a) We agreed disbursement invoices to general ledger as to vendor, amount, date, account/department classification.

   (b) We determined if disbursement was recorded in the proper fiscal year.

   We found no exceptions as a result of this procedure.

(5) We determined and documented if disbursement approval was performed by an individual, with proper authority, other than the preparer.

We found no exceptions as a result of this procedure.

(6) We determined and documented if disbursement was a valid HEEEP expenditure of the IHL.

We found no exceptions as a result of this procedure.

(7) We verified the canceled check related to the disbursement.

We found no exceptions as a result of this procedure.

(8) We determined and documented if the IHL is following its accounting policies and procedures.

We found no exceptions as a result of this procedure.

(9) If the expenditure was used as a non-federal match requirement, we verified that:
    (a) The federal grant had a non-federal matching requirement, and
    (b) The federal grant was for historic preservation or for capital improvement

None noted in sample.

We were engaged by CHE to perform this agreed-upon procedures engagement and conducted our engagement in accordance with attestation standards established by the AICPA. We were not engaged to and did not conduct an examination or review engagement, the objective of which would be the expression of an opinion or conclusion, respectively, on the HEEEP. Accordingly, we do not express such an opinion or conclusion. Had we performed additional procedures, other matters might have come to our attention that would have been reported to you.

We are required to be independent of Columbia College and to meet our other ethical responsibilities, in accordance with relevant ethical requirements related to our agreed-upon procedures engagement.

This report is intended solely for the information and use of CHE and Columbia College and is not intended to be and should not be used by anyone other than those specified parties. CHE may, at their discretion, choose to make this report available on their website.

Kochem Blake Blake Arango & Co PA

October 24, 2025
Gaffney, SC

CONVERSE UNIVERSITY
SOUTH CAROLINA HIGHER EDUCATION
EXCELLENCE ENHANCEMENT PROGRAM (HEEEP)
SPARTANBURG, SOUTH CAROLINA

Independent Accountants' Report On
Applying Agreed-Upon Procedures
June 30, 2024

CONVERSE UNIVERSITY
SOUTH CAROLINA HIGHER EDUCATION
EXCELLENCE ENHANCEMENT PROGRAM (HEEEP)
For the Year Ended June 30, 2024

Table of Contents

KBBA | Kochenower Blake Blake Arango & Co., PA

Ben D. Kochenower, CPA, CVA, CICA, CGMA • Timothy S. Blake, CPA/PFS • Brandon A. Blake, CPA • Laura S. Arango, CPA

Independent Accountants' Report On
Applying Agreed-Upon Procedures

Dr. Boone J. Hopkins
President, Converse University
580 East Main Street
Spartanburg, SC 29302

Bryce Wilson, CPA
Commission on Higher Education

We have performed the procedures enumerated below on the South Carolina Higher Education Excellence Enhancement Program (HEEEP) of Converse University as of June 30, 2024. Converse University's management is responsible for compliance with state HEEEP requirements and contract agreement(s).

The South Carolina Commission on Higher Education (CHE) has agreed to and acknowledged that the procedures performed are appropriate to meet the intended purpose which is to assist CHE in evaluating whether Converse University is in compliance with state HEEEP requirements and contract agreement(s). This report may not be suitable for any other purpose. The procedures performed may not address all the items of interest to a user of this report and may not meet the needs of all users of this report and, as such, users are responsible for determining whether the procedures performed are appropriate for their purposes.

The procedures and associated findings are as follows:

1. We obtained the FY 2021 through FY 2023 HEEEP contracts between the Institution of Higher Learning (IHL) and CHE, along with the related general ledger expenditure details, to prepare an analysis of funds received and expenditures to verify the following information:

    a. Any unused funds from FY 2022 and FY 2023 have been carried forward accurately.

    b. All funds for FY 2021 and 2022 were expended. If not, determine if those funds were returned to CHE, immediately 3 years after the coinciding contract was finalized.

Post Office Box 848, 1225 West Floyd Baker Boulevard, Gaffney, SC 29342-0848, (864) 489-7121, Fax (864) 489-7123
Post Office Box 161300, 145 Rogers Commerce Boulevard, Boiling Springs, SC 29316-1300, (864) 541-0218, Fax (864) 541-0221
Internet Address: www.cbkpa.com

Members: American Institute of CPAs • Private Companies Practice Section • South Carolina Association of CPAs • Governmental Audit Quality Center

The result of this procedure is as follows:

Appropriation Year	Contract Date	Contract Expiration Date	Appropriation Amount	Combined Expenditures as of June 30, 2024	Carried Forward Unsused Funds	Funds Carried Forward Accurately
2023	1/9/2023	1/8/2026	1,250,000	1,250,000	-	N/A

Appropriation Year	Contract Date	Contract Expiration Date	Appropriation Amount	Expenditures Prior to Contract Expiration	Unsused Funds by Contract Expiration	Funds Returned to CHE
2021	1/5/2021	1/4/2024	674,719	674,719	-	N/A
2022	12/31/2021	12/30/2024	2,000,000	2,000,000	-	N/A

The institution did not receive a HEEEP appropriation for fiscal year 2024.

We found no exceptions as a result of this procedure.

2. We obtained the HEEEP quarterly expenditure report the FY 2023, and we traced and agreed the report to the general ledger expenditure details.

   We found no exceptions as a result of this procedure.

3. We selected a sample of twenty-five (25) from fiscal year 2023 expenditure transactions and performed the following:

   (1) We determined and documented if they were adequately supported.

   We found no exceptions as a result of this procedure.

   (2) We determined and documented if supporting documentation indicated business purpose.

   We found no exceptions as a result of this procedure.

   (3) We determined and documented if the transaction was in agreement with contract objectives.

   We found no exceptions as a result of this procedure.

   (4) We determined and documented if transactions were properly recorded:

   (a) We agreed disbursement invoices to general ledger as to vendor, amount, date, account/department classification.

   (b) We determined if disbursement was recorded in the proper fiscal year.

   We found no exceptions as a result of this procedure.

(5) We determined and documented if disbursement approval was performed by an individual, with proper authority, other than the preparer.

We found no exceptions as a result of this procedure.

(6) We determined and documented if disbursement was a valid HEEEP expenditure of the IHL.

We found no exceptions as a result of this procedure.

(7) We verified the canceled check related to the disbursement.

We found no exceptions as a result of this procedure.

(8) We determined and documented if the IHL is following its accounting policies and procedures.

We found no exceptions as a result of this procedure.

(9) If the expenditure was used as a non-federal match requirement, we verified that:
  (a) The federal grant had a non-federal matching requirement, and
  (b) The federal grant was for historic preservation or for capital improvement

None noted in the sample

Recommendations: It is recommended that the institution prepare separate quarterly reports, as necessary, to ensure expenditures are properly tracked by year of appropriation and remain consistent with the contract agreement.

We were engaged by CHE to perform this agreed-upon procedures engagement and conducted our engagement in accordance with attestation standards established by the AICPA. We were not engaged to and did not conduct an examination or review engagement, the objective of which would be the expression of an opinion or conclusion, respectively, on the HEEEP. Accordingly, we do not express such an opinion or conclusion. Had we performed additional procedures, other matters might have come to our attention that would have been reported to you.

We are required to be independent of Converse University and to meet our other ethical responsibilities, in accordance with relevant ethical requirements related to our agreed-upon procedures engagement.

This report is intended solely for the information and use of CHE and Converse University and is not intended to be and should not be used by anyone other than those specified parties. CHE may, at their discretion, choose to make this report available on their website.

Kirchenmer Blake Blake Arango

October 7, 2025
Gaffney, SC

MORRIS COLLEGE
SOUTH CAROLINA HIGHER EDUCATION
EXCELLENCE ENHANCEMENT PROGRAM (HEEEP)
SUMTER, SOUTH CAROLINA

Independent Accountants' Report On
Applying Agreed-Upon Procedures
June 30, 2024

MORRIS COLLEGE
SOUTH CAROLINA HIGHER EDUCATION
EXCELLENCE ENHANCEMENT PROGRAM (HEEEP)
For the Year Ended June 30, 2024

Table of Contents

KBBA | Kochenower Blake Blake Arango & Co., PA

Ben D. Kochenower, CPA, CVA, CICA, CGMA • Timothy S. Blake, CPA/PFS • Brandon A. Blake, CPA • Laura S. Arango, CPA

Independent Accountants' Report On
Applying Agreed-Upon Procedures

Dr. Said Sewell
President, Morris College
110 West College Street
Sumter, SC 29150

Bryce Wilson, CPA
Commission on Higher Education

We have performed the procedures enumerated below on the South Carolina Higher Education Excellence Enhancement Program (HEEEP) of Morris College as of June 30, 2024. Morris College's management is responsible for compliance with state HEEEP requirements and contract agreement(s).

The South Carolina Commission on Higher Education (CHE) has agreed to and acknowledged that the procedures performed are appropriate to meet the intended purpose which is to assist CHE in evaluating whether Morris College is in compliance with state HEEEP requirements and contract agreement(s). This report may not be suitable for any other purpose. The procedures performed may not address all the items of interest to a user of this report and may not meet the needs of all users of this report and, as such, users are responsible for determining whether the procedures performed are appropriate for their purposes.

The procedures and associated findings are as follows:

1. We obtained the FY 2021 through FY 2024 HEEEP contracts between the Institution of Higher Learning (IHL) and CHE, along with the related general ledger expenditure details, to prepare an analysis of funds received and expenditures to verify the following information:

    a. Any unused funds from FY 2022, 2023 and 2024 have been carried forward accurately.

    b. All funds for FY 2021 and 2022 were expended. If not, determine if those funds were returned to CHE, immediately 3 years after the coinciding contract was finalized.

Post Office Box 848, 1225 West Floyd Baker Boulevard, Gaffney, SC 29342-0848, (864) 489-7121, Fax (864) 489-7123
Post Office Box 161300, 145 Rogers Commerce Boulevard, Boiling Springs, SC 29316-1300, (864) 541-0218, Fax (864) 541-0221
Internet Address: www.cbkpa.com

Members: American Institute of CPAs • Private Companies Practice Section • South Carolina Association of CPAs • Governmental Audit Quality Center

The result of this procedure is as follows:

Appropriation Year	Contract Date	Contract Expiration Date	Appropriation Amount	Combined Expenditures as of June 30, 2024	Carried Forward Unused Funds	Funds Carried Forward Accurately
2023	5/4/2023	5/3/2026	1,250,000	22,422	1,227,578	Yes
2024	2/12/2024	2/11/2027	1,312,500	-	1,312,500	Yes

Appropriation Year	Contract Date	Contract Expiration Date	Appropriation Amount	Expenditures Prior to Contract Expiration	Unsused Funds by Contract Expiration	Funds Returned to CHE
2021	2/1/2021	1/31/2024	674,719	674,719	-	N/A
2022	12/31/2021	12/30/2024	2,000,000	2,000,000	-	N/A

We found no exceptions as a result of this procedure.

2. We obtained the HEEEP quarterly expenditure report the FY 2023 and FY 2024, and we traced and agreed the reports to the general ledger expenditure details.

   We found no exceptions as a result of this procedure.

3. We selected a sample of twenty-two (22) from fiscal year 2024 expenditure transactions and performed the following:

   (1) We determined and documented if they were adequately supported.

   We found no exceptions as a result of this procedure.

   (2) We determined and documented if supporting documentation indicated business purpose.

   We found no exceptions as a result of this procedure.

   (3) We determined and documented if the transaction was in agreement with contract objectives.

   We found no exceptions as a result of this procedure.

   (4) We determined and documented if transactions were properly recorded:

   (a) We agreed disbursement invoices to general ledger as to vendor, amount, date, account/department classification.

   (b) We determined if disbursement was recorded in the proper fiscal year.

   We found no exceptions as a result of this procedure.

(5) We determined and documented if disbursement approval was performed by an individual, with proper authority, other than the preparer.

We found no exceptions as a result of this procedure.

(6) We determined and documented if disbursement was a valid HEEEP expenditure of the IHL.

We found no exceptions as a result of this procedure.

(7) We verified the canceled check related to the disbursement.

We found no exceptions as a result of this procedure.

(8) We determined and documented if the IHL is following its accounting policies and procedures.

We found no exceptions as a result of this procedure.

(9) If the expenditure was used as a non-federal match requirement, we verified that:

(a) The federal grant had a non-federal matching requirement, and

(b) The federal grant was for historic preservation or for capital improvement

None noted in the sample.

Recommendations: Currently, IHL prepares a single quarterly report for the fiscal year that includes expenditures from carryforward appropriations. While the report specifies the fiscal year of appropriation and the associated expenditures, preparing separate quarterly reports by appropriation year would allow for clearer tracking of expenditures by allowable use category, as defined in the grant agreement.

We were engaged by CHE to perform this agreed-upon procedures engagement and conducted our engagement in accordance with attestation standards established by the AICPA. We were not engaged to and did not conduct an examination or review engagement, the objective of which would be the expression of an opinion or conclusion, respectively, on the HEEEP. Accordingly, we do not express such an opinion or conclusion. Had we performed additional procedures, other matters might have come to our attention that would have been reported to you.

We are required to be independent of Morris College and to meet our other ethical responsibilities, in accordance with relevant ethical requirements related to our agreed-upon procedures engagement.

This report is intended solely for the information and use of CHE and Morris College and is not intended to be and should not be used by anyone other than those specified parties. CHE may, at their discretion, choose to make this report available on their website.

Kochum Blake Blake Arango & Co PA

September 25, 2025
Gaffney, SC

SOUTH CAROLINA STATE UNIVERSITY
SOUTH CAROLINA HIGHER EDUCATION
EXCELLENCE ENHANCEMENT PROGRAM (HEEEP)
ORANGEBURG, SOUTH CAROLINA

Independent Accountants' Report On
Applying Agreed-Upon Procedures
June 30, 2024

SOUTH CAROLINA STATE UNIVERSITY
SOUTH CAROLINA HIGHER EDUCATION
EXCELLENCE ENHANCEMENT PROGRAM (HEEEP)
For the Year Ended June 30, 2024

Table of Contents

KBBA | Kochenower Blake Blake Arango & Co., PA

Ben D. Kochenower, CPA, CVA, CICA, CGMA • Timothy S. Blake, CPA/PFS • Brandon A. Blake, CPA • Laura S. Arango, CPA

Independent Accountants' Report On
Applying Agreed-Upon Procedures

Col. Alexander Conyers
President, South Carolina State University
300 College Street, NE
Orangeburg, SC 29117

Bryce Wilson, CPA
Commission on Higher Education

We have performed the procedures enumerated below on the South Carolina Higher Education Excellence Enhancement Program (HEEEP) of South Carolina State University as of June 30, 2024. South Carolina State University's management is responsible for compliance with state HEEEP requirements and contract agreement(s).

The South Carolina Commission on Higher Education (CHE) has agreed to and acknowledged that the procedures performed are appropriate to meet the intended purpose which is to assist CHE in evaluating whether South Carolina State University is in compliance with state HEEEP requirements and contract agreement(s). This report may not be suitable for any other purpose. The procedures performed may not address all the items of interest to a user of this report and may not meet the needs of all users of this report and, as such, users are responsible for determining whether the procedures performed are appropriate for their purposes.

The procedures and associated findings are as follows:

1. We obtained the FY 2021 through FY 2024 HEEEP contracts between the Institution of Higher Learning (IHL) and CHE, along with the related general ledger expenditure details, to prepare an analysis of funds received and expenditures to verify the following information:

    a. Any unused funds from FY 2022, 2023 and 2024 have been carried forward accurately.

    b. All funds for FY 2021 and 2022 were expended. If not, determine if those funds were returned to CHE, immediately 3 years after the coinciding contract was finalized.

Post Office Box 848, 1225 West Floyd Baker Boulevard, Gaffney, SC 29342-0848, (864) 489-7121, Fax (864) 489-7123
Post Office Box 161300, 145 Rogers Commerce Boulevard, Boiling Springs, SC 29316-1300, (864) 541-0218, Fax (864) 541-0221
Internet Address: www.cbkpa.com

Members: American Institute of CPAs • Private Companies Practice Section • South Carolina Association of CPAs • Governmental Audit Quality Center

The result of this procedure is as follows:

Appropriation Year	Contract Date	Contract Expiration Date	Appropriation Amount	Combined Expenditures as of June 30, 2024	Carried Forward Unsused Funds	Funds Carried Forward Accurately
2023	4/24/2023	4/23/2026	1,250,000	22,131	1,227,869	Yes
2024	2/12/2024	2/11/2027	1,312,500	-	1,312,500	Yes

Appropriation Year	Contract Date	Contract Expiration Date	Appropriation Amount	Expenditures Prior to Contract Expiration	Unsused Funds by Contract Expiration	Funds Returned to CHE
2021	1/5/2021	1/4/2024	674,719	674,719	-	N/A
2022	12/31/2021	12/30/2024	2,000,000	2,000,000	-	N/A

We found no exceptions as a result of this procedure.

2. We selected a sample of twenty-five (25) from fiscal year 2024 expenditure transactions and performed the following:

(1) We determined and documented if they were adequately supported.

We found no exceptions as a result of this procedure.

(2) We determined and documented if supporting documentation indicated business purpose.

We found no exceptions as a result of this procedure.

(3) We determined and documented if the transaction was in agreement with contract objectives.

We found no exceptions as a result of this procedure.

(4) We determined and documented if transactions were properly recorded:

(a) We agreed disbursement invoices to general ledger as to vendor, amount, date, account/department classification.

(b) We determined if disbursement was recorded in the proper fiscal year.

We found no exceptions as a result of this procedure.

(5) We determined and documented if disbursement approval was performed by an individual, with proper authority, other than the preparer.

We found no exceptions as a result of this procedure.

(6) We determined and documented if disbursement was a valid HEEEP expenditure of the IHL.

We found no exceptions as a result of this procedure.

(7) We verified the canceled check related to the disbursement.

We found no exceptions as a result of this procedure.

(8) We determined and documented if the IHL is following its accounting policies and procedures.

We found no exceptions as a result of this procedure.

(9) If the expenditure was used as a non-federal match requirement, we verified that:
   (a) The federal grant had a non-federal matching requirement, and
   (b) The federal grant was for historic preservation or for capital improvement

None noted in sample.

We were engaged by CHE to perform this agreed-upon procedures engagement and conducted our engagement in accordance with attestation standards established by the AICPA. We were not engaged to and did not conduct an examination or review engagement, the objective of which would be the expression of an opinion or conclusion, respectively, on the HEEEP. Accordingly, we do not express such an opinion or conclusion. Had we performed additional procedures, other matters might have come to our attention that would have been reported to you.

We are required to be independent of South Carolina State University and to meet our other ethical responsibilities, in accordance with relevant ethical requirements related to our agreed-upon procedures engagement.

This report is intended solely for the information and use of CHE and South Carolina State University and is not intended to be and should not be used by anyone other than those specified parties. CHE may, at their discretion, choose to make this report available on their website.

Kochen Blake Blake Arango & Co PA

October 25, 2025
Gaffney, SC

VOORHEES UNIVERSITY
SOUTH CAROLINA HIGHER EDUCATION
EXCELLENCE ENHANCEMENT PROGRAM (HEEEP)
DENMARK, SOUTH CAROLINA

Independent Accountants' Report On
Applying Agreed-Upon Procedures
June 30, 2024

VOORHEES UNIVERSITY
SOUTH CAROLINA HIGHER EDUCATION
EXCELLENCE ENHANCEMENT PROGRAM (HEEEP)
For the Year Ended June 30, 2024

Table of Contents

KBBA | Kochenower Blake Blake Arango & Co., PA

Ben D. Kochenower, CPA, CVA, CICA, CGMA • Timothy S. Blake, CPA/PFS • Brandon A. Blake, CPA • Laura S. Arango, CPA

Independent Accountants' Report On
Applying Agreed-Upon Procedures

Dr. Ronnie Hopkins
President, Voorhees University
1897 Voorhees Road
Denmark, SC 29042

Bryce Wilson, CPA
Commission on Higher Education

We have performed the procedures enumerated below on the South Carolina Higher Education Excellence Enhancement Program (HEEEP) of Voorhees University as of June 30, 2024. Voorhees University's management is responsible for compliance with state HEEEP requirements and contract agreement(s).

The South Carolina Commission on Higher Education (CHE) has agreed to and acknowledged that the procedures performed are appropriate to meet the intended purpose which is to assist CHE in evaluating whether Voorhees University is in compliance with state HEEEP requirements and contract agreement(s). This report may not be suitable for any other purpose. The procedures performed may not address all the items of interest to a user of this report and may not meet the needs of all users of this report and, as such, users are responsible for determining whether the procedures performed are appropriate for their purposes.

The procedures and associated findings are as follows:

1. We obtained the FY 2021 through FY 2024 HEEEP contracts between the Institution of Higher Learning (IHL) and CHE, along with the related general ledger expenditure details, to prepare an analysis of funds received and expenditures to verify the following information:

   a. Any unused funds from FY 2022, 2023 and 2024 have been carried forward accurately.

   b. All funds for FY 2021 and 2022 were expended. If not, determine if those funds were returned to CHE, immediately 3 years after the coinciding contract was finalized.

Post Office Box 848, 1225 West Floyd Baker Boulevard, Gaffney, SC 29342-0848, (864) 489-7121, Fax (864) 489-7123
Post Office Box 161300, 145 Rogers Commerce Boulevard, Boiling Springs, SC 29316-1300, (864) 541-0218, Fax (864) 541-0221
Internet Address: www.cbkpa.com

Members: American Institute of CPAs • Private Companies Practice Section • South Carolina Association of CPAs • Governmental Audit Quality Center

The result of this procedure is as follows:

Appropriation Year	Contract Date	Contract Expiration Date	Appropriation Amount	Combined Expenditures as of June 30, 2024	Carried Forward Unused Funds	Funds Carried Forward Accurately
2023	1/9/2023	1/8/2026	1,250,000	1,250,000	-	N/A
2024	2/14/2024	2/13/2027	1,312,500	854,479	458,021	Yes

Appropriation Year	Contract Date	Contract Expiration Date	Appropriation Amount	Expenditures Prior to Contract Expiration	Unused Funds by Contract Expiration	Funds Returned to CHE
2021	1/5/2024	1/4/2024	674,719	878,874	-	N/A
2022	12/31/2021	12/30/2024	2,000,000	2,000,000	-	N/A

We found no exceptions as a result of this procedure.

2. We obtained the HEEEP quarterly expenditure report the FY 2023 and FY 2024, and we traced and agreed the reports to the general ledger expenditure details.

   We found no exceptions as a result of this procedure.

3. We selected a sample of twenty-five (25) from fiscal year 2024 expenditure transactions and performed the following:

   (1) We determined and documented if they were adequately supported.

   We found no exceptions as a result of this procedure.

   (2) We determined and documented if supporting documentation indicated business purpose.

   We found no exceptions as a result of this procedure.

   (3) We determined and documented if the transaction was in agreement with contract objectives.

   We found no exceptions as a result of this procedure.

   (4) We determined and documented if transactions were properly recorded:

   (a) We agreed disbursement invoices to general ledger as to vendor, amount, date, account/department classification.

   (b) We determined if disbursement was recorded in the proper fiscal year.

   We found no exceptions as a result of this procedure.

(5) We determined and documented if disbursement approval was performed by an individual, with proper authority, other than the preparer.

We found no exceptions as a result of this procedure.

(6) We determined and documented if disbursement was a valid HEEEP expenditure of the IHL.

We found no exceptions as a result of this procedure.

(7) We verified the canceled check related to the disbursement.

We found no exceptions as a result of this procedure.

(8) We determined and documented if the IHL is following its accounting policies and procedures.

We found no exceptions as a result of this procedure.

(9) If the expenditure was used as a non-federal match requirement, we verified that:
   (a) The federal grant had a non-federal matching requirement, and
   (b) The federal grant was for historic preservation or for capital improvement

None noted in sample

Recommendations: It is recommended that the institution prepare separate quarterly reports, as necessary, to ensure expenditures are properly tracked by year of appropriation and remain consistent with the contract agreement.

We were engaged by CHE to perform this agreed-upon procedures engagement and conducted our engagement in accordance with attestation standards established by the AICPA. We were not engaged to and did not conduct an examination or review engagement, the objective of which would be the expression of an opinion or conclusion, respectively, on the HEEEP. Accordingly, we do not express such an opinion or conclusion. Had we performed additional procedures, other matters might have come to our attention that would have been reported to you.

We are required to be independent of Voorhees University and to meet our other ethical responsibilities, in accordance with relevant ethical requirements related to our agreed-upon procedures engagement.

This report is intended solely for the information and use of CHE and Voorhees University and is not intended to be and should not be used by anyone other than those specified parties. CHE may, at their discretion, choose to make this report available on their website.

Kochum Blake Blake Arango & Co PA

October 15, 2025
Gaffney, SC