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FY 2022-23 Lottery Expenditure, Verification, and Audit Report

Background

Per Proviso 3.1 of the FY 2023-2024 Appropriations Act, the South Carolina Commission on Higher Education (CHE) is required to provide a summary report on the FY 2022-2023 lottery fund expenditures and the CHE's 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 2023-2024 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**. Please note that in addition to Lottery Funds, disbursements were also made from the General Fund for the "Palmetto Fellows 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.



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Verification Activities

Verification activities are included in **Attachment B**. Verification activities include the review of initial eligibility, continuing eligibility, disbursements to student accounts, and record retention.

During FY 2022-2023, verification activities were conducted for FY 2020-2021 awards made at the following seven institutions: Aiken Technical College, Denmark Technical College, Northeastern Technical College, Trident Technical College, Williamsburg Technical College, Bob Jones University, and Morris College.

Summary of Issues and Concerns Identified

Issues and concerns identified included weaknesses in end-of-year reconciliation procedures. A total of seven issues and concerns were noted: three at Aiken Technical College, one at Denmark Technical College, two at Northeastern Technical College, and one at Morris College.

Five of the seven issues and concerns resulted in required award reimbursement of \$12,500 of awards to the applicable scholarship program. Details of the issues and concerns, recommendation(s), and each institution's response(s) are documented in **Attachment B**.

The CHE has compiled information in the following pages detailing the lottery fund expenditures and verification activities. Lottery fund expenditure information is reported by institutional sector in alphabetical order. Verification activities information is reported by institutional sector in alphabetical order. Both are included as part of this report.

Attachment A, Expenditures by Fund Source
and Program

Expenditure by Fund Source and Program	FY 2021-22	FY 2022-23
General Funds		
Palmetto Fellows Scholarships	(12,000,000.00)	(12,000,000.00)
Need-Based Grants	(12,000,000.00)	(12,000,000.00)
General Funds Total	\$ (24,000,000.00)	\$ (24,000,000.00)
Lottery Funds		
LIFE Scholarships	(212,188,403.24)	(205,884,136.70)
HOPE Scholarships	(11,638,935.78)	(12,563,028.00)
Palmetto Fellows Scholarships	(62,534,914.53)	(60,387,226.17)
Need-Based Grants	(58,564,939.09)	(71,032,309.41)
National Guard Tuition Repayment Program	(2,966,380.00)	(3,791,122.37)
Lottery Tuition Assistance Program	(4,539,981.00)	(4,362,461.75)
Technology - Repair and Related Maintenance	(712,226.00)	(8,000,000.00)
Higher Education Excellence Enhancement Program	(17,986,650.93)	(11,250,000.00)
Lottery Administrative Program Support	(382,549.79)	(625,880.89)
National Guard Administrative	(47,731.52)	-
PASCAL Program	(1,990,030.51)	(1,916,313.57)
Career Clusters	(550,000.00)	(550,000.00)
SREB Contract Program & A	(930,042.00)	-
IT Security & Technology Upgrades	-	(11,253.90)
University Center of Greenville	(380,000.00)	-
Newberry Dyslexia Program	(250,000.00)	-
ACBA Campus Upgrades	(300,000.00)	-
Institute of Innovations	(750,000.00)	(116,922.52)
College Transition Scholarship Program	(295,000.00)	(820,000.00)
Nursing Initiative Program	-	(4,999,999.97)
Lottery Funds Total	\$ (377,007,784.39)	\$ (386,310,655.25)
Grand Total	\$ (401,007,784.39)	\$ (410,310,655.25)

Attachment A.2, Expenditure by Institutions and Program

Expenditure by Institution and Program	FY 2021-22	FY 2022-23
Clemson University		
LIFE Scholarships	(31,599,234.39)	(32,646,738.41)
HOPE Scholarships	(219,800.00)	(232,200.00)
Palmetto Fellows Scholarships	(31,525,180.33)	(30,464,937.07)
Need-Based Grants	(6,862,244.00)	(7,935,739.00)
National Guard Tuition Repayment Program	(224,437.50)	(302,688.00)
College Transition Scholarship	(60,000.00)	(140,000.00)
Nursing Initiative	-	(393,918.56)
Clemson University Total	\$ (70,490,896.22)	\$ (72,116,221.04)
University of South Carolina - Columbia		
LIFE Scholarships	(43,832,974.50)	(43,545,413.00)
HOPE Scholarships	(1,215,200.00)	(1,955,800.00)
Palmetto Fellows Scholarships	(20,070,944.75)	(19,112,016.50)
Need-Based Grants	(10,012,834.00)	(11,437,127.00)
National Guard Tuition Repayment Program	(559,272.50)	(731,718.00)
College Transtion Scholarship	(55,000.00)	(350,000.00)
Technology - Repair and Related Maintenance	(712,226.00)	-
Nursing Initiative	-	(810,962.84)
University of South Carolina - Columbia Total	\$ (76,458,451.75)	\$ (77,943,037.34)
Medical University of South Carolina		
LIFE Scholarships	\$ (260,000.00)	(303,750.00)
Need-Based Grants	\$ (113,119.00)	(98,115.00)
National Guard Tuition Repayment Program	\$ (9,000.00)	(2,750.00)
Palmetto Fellows Scholarships	(45,000.00)	(77,500.00)
Nursing Initiative	-	(327,510.23)
Medical University of South Carolina Total	\$ (427,119.00)	\$ (809,625.23)
The Citadel		
LIFE Scholarships	(3,471,561.00)	(3,393,227.50)
HOPE Scholarships	(358,400.00)	(561,400.00)
Palmetto Fellows Scholarships	(499,763.00)	(489,000.00)
Need-Based Grants	(836,828.00)	(831,769.50)
National Guard Tuition Repayment Program	(422,579.00)	(386,337.50)
Technology - Repair and Related Maintenance	-	(336,127.00)
Nursing Initiative	-	(31,915.06)
The Citadel Total	\$ (5,589,131.00)	\$ (6,029,776.56)
Coastal Carolina University		
LIFE Scholarships	(8,394,447.00)	(7,730,700.00)
HOPE Scholarships	(1,203,510.00)	(983,500.00)
Palmetto Fellows Scholarships	(1,077,073.00)	(1,214,032.00)
Need-Based Grants	(4,746,382.00)	(5,084,892.50)
National Guard Tuition Repayment Program	(159,050.00)	(238,872.00)
Technology - Repair and Related Maintenance	-	(699,630.00)
College Transition Scholarship	(97,500.00)	(190,000.00)
Nursing Initiative	-	(12,891.03)
Coastal Carolina University Total	\$ (15,677,962.00)	\$ (16,154,517.53)

Attachment A.2, Expenditure by Institutions and Program

Expenditure by Institution and Program	FY 2021-22	FY 2022-23
College of Charleston		
LIFE Scholarships	(11,701,706.50)	(10,646,249.12)
HOPE Scholarships	(898,441.00)	(766,804.00)
Palmetto Fellows Scholarships	(4,039,342.17)	(3,848,165.50)
Need-Based Grants	(3,612,898.00)	(4,293,142.00)
National Guard Tuition Repayment Program	(59,063.00)	(63,250.00)
Technology - Repair and Related Maintenance	-	(704,209.00)
College Transition Scholarship	(45,000.00)	(90,000.00)
College of Charleston Total	\$ (20,356,450.67)	\$ (20,411,819.62)
Francis Marion University		
LIFE Scholarships	(5,469,963.69)	(5,100,470.38)
HOPE Scholarships	(673,137.78)	(669,200.00)
Palmetto Fellows Scholarships	(687,900.00)	(626,137.00)
Need-Based Grants	(3,187,662.74)	(3,556,940.00)
National Guard Tuition Repayment Program	(55,107.00)	(78,375.00)
Technology - Repair and Related Maintenance	-	(320,859.00)
Nursing Initiative	-	(317,861.50)
Francis Marion University Total	\$ (10,073,771.21)	\$ (10,669,842.88)
Lander University		
LIFE Scholarships	(7,140,558.00)	(6,839,022.50)
HOPE Scholarships	(920,080.00)	(809,340.00)
Palmetto Fellows Scholarships	(993,085.00)	(1,001,750.00)
Need-Based Grants	(2,607,754.00)	(2,825,458.00)
National Guard Tuition Repayment Program	(140,062.50)	(149,875.00)
Technology - Repair and Related Maintenance	-	(341,685.00)
Nursing Initiative	-	(281,415.04)
Lander University Total	\$ (11,801,539.50)	\$ (12,248,545.54)
SC State University		
LIFE Scholarships	(1,149,250.00)	(1,412,800.00)
HOPE Scholarships	(229,600.00)	(540,750.00)
Palmetto Fellows Scholarships	(22,500.00)	(3,750.00)
Need-Based Grants	(1,402,214.00)	(2,815,599.00)
National Guard Tuition Repayment Program	(74,250.00)	(104,672.00)
Higher Education Excellence Enhancement Program	(2,000,000.00)	(1,250,000.00)
Technology - Repair and Related Maintenance	-	(262,090.00)
Institutes of Innovation	(750,000.00)	-
SC State University Total	\$ (5,627,814.00)	\$ (6,389,661.00)
University of South Carolina - Aiken		
LIFE Scholarships	(4,509,449.00)	(4,410,313.00)
HOPE Scholarships	(498,400.00)	(495,350.00)
Palmetto Fellows Scholarships	(626,422.00)	(732,037.00)
Need-Based Grants	(1,985,108.00)	(2,203,741.00)
National Guard Tuition Repayment Program	(78,371.00)	(95,585.00)
Technology - Repair and Related Maintenance	-	(310,502.00)
Nursing Initiative	-	(250,125.00)

Attachment A.2, Expenditure by Institutions and Program

Expenditure by Institution and Program	FY 2021-22	FY 2022-23
University of South Carolina - Aiken Total	\$ (7,697,750.00)	\$ (8,497,653.00)
University of South Carolina - Beaufort		
LIFE Scholarships	(2,832,430.00)	(2,817,682.07)
HOPE Scholarships	(410,200.00)	(366,679.00)
Palmetto Fellows Scholarships	(189,921.00)	(154,579.00)
Need-Based Grants	(1,229,875.00)	(1,495,061.00)
National Guard Tuition Repayment Program	(22,498.00)	(19,813.00)
Technology - Repair and Related Maintenance	-	(240,535.00)
Nursing Initiative	-	(75,002.34)
University of South Carolina - Beaufort Total	\$ (4,684,924.00)	\$ (5,169,351.41)
University of South Carolina - Upstate		
LIFE Scholarships	(7,393,263.00)	(6,316,723.00)
HOPE Scholarships	(592,200.00)	(764,400.00)
Palmetto Fellows Scholarships	(865,643.00)	(838,869.00)
Need-Based Grants	(4,550,537.00)	(5,068,574.00)
National Guard Tuition Repayment Program	(143,196.00)	(218,411.00)
Technology - Repair and Related Maintenance	-	(394,928.00)
Nursing Initiative	-	(497,671.80)
University of South Carolina - Upstate Total	\$ (13,544,839.00)	\$ (14,099,576.80)
Winthrop University		
LIFE Scholarships	(8,035,080.00)	(7,039,450.00)
HOPE Scholarships	(750,791.00)	(642,600.00)
Palmetto Fellows Scholarships	(1,481,820.00)	(1,276,213.00)
Need-Based Grants	(4,630,045.00)	(4,928,353.00)
National Guard Tuition Repayment Program	(42,750.00)	(79,750.00)
Technology - Repair and Related Maintenance	-	(389,434.00)
College Transition Scholarship	(37,500.00)	(50,000.00)
Winthrop University Total	\$ (14,977,986.00)	\$ (14,405,800.00)
University of South Carolina - Lancaster		
LIFE Scholarships	(1,935,000.00)	(1,677,500.00)
Lottery Tuition Assistance Program	(1,401,902.75)	(1,416,256.50)
Palmetto Fellows Scholarships	(41,400.00)	(69,800.00)
Need-Based Grants	(338,446.00)	(374,705.00)
National Guard Tuition Repayment Program	(25,875.00)	(35,062.50)
Technology - Repair and Related Maintenance	-	(131,918.00)
University of South Carolina - Lancaster Total	\$ (3,742,623.75)	\$ (3,705,242.00)
University of South Carolina - Salkehatchie		
LIFE Scholarships	(527,500.00)	(387,500.00)
Palmetto Fellows Scholarships		(7,500.00)
Lottery Tuition Assistance Program	(506,511.00)	(470,539.75)
Need-Based Grants	(262,525.00)	(247,436.00)
National Guard Tuition Repayment Program	(3,375.00)	(2,062.50)
Technology - Repair and Related Maintenance	-	(98,896.00)
University of South Carolina - Salkehatchie Total	\$ (1,299,911.00)	\$ (1,213,934.25)
University of South Carolina - Sumter		

Attachment A.2, Expenditure by Institutions and Program

Expenditure by Institution and Program	FY 2021-22	FY 2022-23
LIFE Scholarships	(1,310,275.00)	(1,082,031.00)
Palmetto Fellows Scholarship	-	(20,100.00)
Lottery Tuition Assistance Program	(895,492.00)	(1,032,230.25)
Need-Based Grants	(267,098.00)	(337,016.00)
National Guard Tuition Repayment Program	(9,000.00)	(36,875.00)
Technology - Repair and Related Maintenance	-	(116,009.00)
University of South Carolina - Sumter Total	\$ (2,481,865.00)	\$ (2,624,261.25)
University of South Carolina - Union		
LIFE Scholarships	(682,500.00)	(627,500.00)
Palmetto Fellows Scholarship	(13,400.00)	(14,200.00)
Lottery Tuition Assistance Program	(1,175,994.00)	(946,340.50)
Need-Based Grants	(174,254.00)	(197,184.00)
National Guard Tuition Repayment Program	-	-
Technology - Repair and Related Maintenance	-	(109,655.00)
University of South Carolina - Union Total	\$ (2,046,148.00)	\$ (1,894,879.50)
Aiken Technical College		
LIFE Scholarships	(527,500.00)	(500,000.00)
Need-Based Grants	(241,438.00)	(355,888.86)
National Guard Tuition Repayment Program	(15,188.00)	(26,814.00)
Technology - Repair and Related Maintenance	-	(106,085.00)
Nursing Initiative	-	(76,408.64)
Aiken Technical College Total	\$ (784,126.00)	\$ (1,065,196.50)
Central Carolina Technical College		
LIFE Scholarships	(1,110,000.00)	(1,035,000.00)
Palmetto Fellows Scholarships	(6,700.00)	(6,700.00)
Need-Based Grants	(588,771.00)	(619,709.00)
National Guard Tuition Repayment Program	(21,375.00)	(36,687.00)
Technology - Repair and Related Maintenance	-	(143,182.00)
Nursing Initiative	-	(99,221.85)
Central Carolina Technical College Total	\$ (1,726,846.00)	\$ (1,940,499.85)
Denmark Technical College		
LIFE Scholarships	(154,919.00)	(125,000.00)
Need-Based Grants	(202,310.00)	(113,340.00)
National Guard Tuition Repayment Program	-	(2,750.00)
Technology - Repair and Related Maintenance	-	(66,441.00)
Denmark Technical College Total	\$ (357,229.00)	\$ (307,531.00)
Florence-Darlington Technical College		
LIFE Scholarships	(1,272,352.00)	(1,485,617.00)
Need-Based Grants	(721,101.00)	(693,093.00)
Palmetto Fellows Scholarships	-	(34,300.00)
National Guard Tuition Repayment Program	(24,187.50)	(17,876.00)
Technology - Repair and Related Maintenance	-	(164,540.00)
Nursing Initiative	-	(326,025.81)
Florence-Darlington Technical College Total	\$ (2,017,640.50)	\$ (2,721,451.81)
Greenville Technical College		

Attachment A.2, Expenditure by Institutions and Program

Expenditure by Institution and Program	FY 2021-22	FY 2022-23
LIFE Scholarships	(5,282,263.28)	(5,031,148.00)
Need-Based Grants	(2,220,349.00)	(2,033,326.50)
Palmetto Fellows Scholarships	-	(176,802.11)
National Guard Tuition Repayment Program	(69,328.50)	(118,125.00)
Technology - Repair and Related Maintenance	-	(410,746.00)
Nursing Initiative	-	(179,966.56)
Greenville Technical College Total	\$ (7,571,940.78)	\$ (7,950,114.17)
Horry-Georgetown Technical College		
LIFE Scholarships	(3,655,448.00)	(3,888,120.50)
Palmetto Fellows Scholarships	(23,450.00)	(45,950.00)
Need-Based Grants	(1,290,545.00)	(1,064,357.00)
National Guard Tuition Repayment Program	(61,315.00)	(88,503.00)
Technology - Repair and Related Maintenance	-	(275,715.00)
Nursing Initiative	-	(202,115.69)
Horry-Georgetown Technical College Total	\$ (5,030,758.00)	\$ (5,564,761.19)
Midlands Technical College		
LIFE Scholarships	(4,359,524.00)	(4,197,588.00)
Palmetto Fellows Scholarships	(17,550.00)	(71,150.00)
Need-Based Grants	(1,861,703.00)	(2,138,824.05)
National Guard Tuition Repayment Program	(153,556.00)	(264,685.50)
Technology - Repair and Related Maintenance	-	(376,027.00)
Nursing Initiative	-	(195,162.35)
Midlands Technical College Total	\$ (6,392,333.00)	\$ (7,243,436.90)
Northeastern Technical College		
LIFE Scholarships	(202,500.00)	(120,000.00)
Need-Based Grants	(178,600.00)	(210,775.00)
Technology - Repair and Related Maintenance	-	(77,849.00)
Northeastern Technical College Total	\$ (381,100.00)	\$ (408,624.00)
Orangeburg-Calhoun Technical College		
LIFE Scholarships	(761,010.00)	(582,350.00)
Need-Based Grants	(457,226.00)	(557,194.00)
National Guard Tuition Repayment Program	(7,875.00)	(9,062.50)
Technology - Repair and Related Maintenance	-	(115,596.00)
Nursing Initiative	-	(104,807.96)
Orangeburg-Calhoun Technical College Total	\$ (1,226,111.00)	\$ (1,369,010.46)
Piedmont Technical College		
LIFE Scholarships	(1,660,089.00)	(1,790,190.97)
Need-Based Grants	(1,036,166.00)	(1,216,944.00)
National Guard Tuition Repayment Program	(13,501.00)	(22,000.00)
Technology - Repair and Related Maintenance	-	(210,793.00)
Nursing Initiative	-	(84,768.27)
Piedmont Technical College Total	\$ (2,709,756.00)	\$ (3,324,696.24)
Spartanburg Community College		
LIFE Scholarships	(2,400,632.00)	(2,342,084.00)
Need-Based Grants	(940,978.00)	(1,628,334.00)

Attachment A.2, Expenditure by Institutions and Program

Expenditure by Institution and Program	FY 2021-22	FY 2022-23
National Guard Tuition Repayment Program	(30,375.00)	(36,437.50)
Technology - Repair and Related Maintenance	-	(203,024.00)
Nursing Initiative	-	(45,978.00)
Spartanburg Community College Total	\$ (3,371,985.00)	\$ (4,255,857.50)
Technical College of the Lowcountry		
LIFE Scholarships	(409,515.00)	(376,250.00)
Need-Based Grants	(292,942.00)	(335,984.00)
National Guard Tuition Repayment Program	(2,812.00)	(14,439.00)
Technology - Repair and Related Maintenance	-	(101,698.00)
Nursing Initiative	-	(51,056.28)
Technical College of the Lowcountry Total	\$ (705,269.00)	\$ (879,427.28)
Tri-County Technical College		
LIFE Scholarships	(8,227,500.00)	(8,083,645.58)
Palmetto Fellows Scholarships	-	(40,049.00)
Need-Based Grants	(1,059,513.00)	(1,318,116.00)
National Guard Tuition Repayment Program	(31,810.00)	(48,863.62)
Technology - Repair and Related Maintenance	-	(263,787.00)
Nursing Initiative	-	(190,396.57)
Tri-County Technical College Total	\$ (9,318,823.00)	\$ (9,944,857.77)
Trident Technical College		
LIFE Scholarships	(4,672,558.82)	(3,964,160.17)
Palmetto Fellows Scholarships	(47,700.00)	(76,900.00)
Need-Based Grants	(527,625.00)	(2,863,313.00)
National Guard Tuition Repayment Program	(55,129.00)	(68,628.00)
Technology - Repair and Related Maintenance	-	(442,354.00)
Nursing Initiative	-	(378,918.09)
Trident Technical College Total	\$ (5,303,012.82)	\$ (7,794,273.26)
Williamsburg Technical College		
LIFE Scholarships	(56,818.00)	(89,590.00)
Need-Based Grants	(115,900.00)	(148,556.00)
Technology - Repair and Related Maintenance	-	(66,441.00)
Williamsburg Technical College Total	\$ (172,718.00)	\$ (304,587.00)
York Technical College		
LIFE Scholarships	(2,389,572.06)	(2,236,633.50)
Palmetto Fellows Scholarships	(27,119.28)	(54,786.99)
Need-Based Grants	(532,249.00)	(918,178.00)
National Guard Tuition Repayment Program	(37,687.00)	(26,688.50)
Technology - Repair and Related Maintenance	-	(189,245.00)
Nursing Initiative	-	(65,900.50)
York Technical College Total	\$ (2,986,627.34)	\$ (3,491,432.49)
Allen University		
LIFE Scholarships	(175,000.00)	(115,250.00)
HOPE Scholarships	(35,000.00)	(54,600.00)
National Guard Tuition Repayment Program	(11,250.00)	(19,250.00)
Higher Education Excellence Enhancement Program	(2,000,000.00)	(1,250,000.00)

Attachment A.2, Expenditure by Institutions and Program

Expenditure by Institution and Program	FY 2021-22	FY 2022-23
Career Clusters	(300,000.00)	(100,000.00)
Allen University Total	\$ (2,521,250.00)	\$ (1,539,100.00)
Anderson University		
LIFE Scholarships	(6,127,707.00)	(6,316,666.00)
HOPE Scholarships	(403,200.00)	(282,800.00)
Palmetto Fellows Scholarships	(2,820,063.00)	(3,006,058.00)
National Guard Tuition Repayment Program	(17,812.50)	(30,250.00)
Need-Based Grants	-	(1,000.00)
Anderson University Total	\$ (9,368,782.50)	\$ (9,636,774.00)
Benedict College		
LIFE Scholarships	(703,750.00)	(591,100.00)
HOPE Scholarships	(231,000.00)	(232,260.00)
National Guard Tuition Repayment Program	(24,750.00)	(8,250.00)
Higher Education Excellence Enhancement Program	(2,000,000.00)	(1,250,000.00)
Need-Based Grants	-	(2,000.00)
Career Clusters	(50,000.00)	(50,000.00)
Benedict College Total	\$ (3,009,500.00)	\$ (2,133,610.00)
Bob Jones University		
LIFE Scholarships	(1,784,494.00)	(1,573,433.00)
HOPE Scholarships	(159,600.00)	(135,366.00)
Palmetto Fellows Scholarships	(895,750.00)	(885,624.00)
Need-Based Grants	-	(2,000.00)
National Guard Tuition Repayment Program	(18,000.00)	(13,750.00)
Bob Jones University Total	\$ (2,857,844.00)	\$ (2,610,173.00)
Charleston Southern University		
LIFE Scholarships	(3,691,250.00)	(3,670,000.00)
HOPE Scholarships	(480,905.00)	(494,895.00)
Palmetto Fellows Scholarships	(1,485,700.00)	(1,258,550.00)
National Guard Tuition Repayment Program	(45,000.00)	(38,500.00)
Charleston Southern University Total	\$ (5,702,855.00)	\$ (5,461,945.00)
Clafin University		
LIFE Scholarships	(2,423,416.00)	(2,372,481.00)
HOPE Scholarships	(212,831.00)	(372,400.00)
Palmetto Fellows Scholarships	(44,731.00)	(59,200.00)
National Guard Tuition Repayment Program	(46,125.00)	(35,500.00)
Higher Education Excellence Enhancement Program	(1,986,650.93)	(1,250,000.00)
Need-Based Grants	-	(1,000.00)
Career Clusters	(50,000.00)	(50,000.00)
Clafin University Total	\$ (4,763,753.93)	\$ (4,140,581.00)
Clinton College		
Need-Based Grants	-	(1,000.00)
Higher Education Excellence Enhancement Program	(2,000,000.00)	(1,250,000.00)
Clinton College Total	\$ (2,000,000.00)	\$ (1,251,000.00)
Coker College		
LIFE Scholarships	(1,068,125.00)	(987,500.00)

Attachment A.2, Expenditure by Institutions and Program

Expenditure by Institution and Program	FY 2021-22	FY 2022-23
HOPE Scholarships	(160,342.00)	(131,600.00)
Palmetto Fellows Scholarships	(212,700.00)	(168,850.00)
National Guard Tuition Repayment Program	(2,250.00)	(8,250.00)
Career Clusters	(100,000.00)	(100,000.00)
Coker College Total	\$ (1,543,417.00)	\$ (1,396,200.00)
Columbia College		
LIFE Scholarships	(808,158.00)	(832,383.00)
HOPE Scholarships	(209,384.00)	(171,700.00)
Palmetto Fellows Scholarships	(53,050.00)	(50,450.00)
National Guard Tuition Repayment Program	-	(17,187.50)
Need-Based Grants	-	(4,000.00)
Higher Education Excellence Enhancement Program	(2,000,000.00)	(1,250,000.00)
Columbia College Total	\$ (3,070,592.00)	\$ (2,325,720.50)
Columbia International University		
LIFE Scholarships	(635,125.00)	(662,500.00)
HOPE Scholarships	(131,600.00)	(150,920.00)
Palmetto Fellows Scholarships	(110,425.00)	(119,350.00)
National Guard Tuition Repayment Program	(4,500.00)	(5,500.00)
Columbia International University Total	\$ (881,650.00)	\$ (938,270.00)
Converse College		
LIFE Scholarships	(1,411,250.00)	(1,347,812.00)
HOPE Scholarships	(200,200.00)	(140,000.00)
Palmetto Fellows Scholarships	(248,700.00)	(274,600.00)
National Guard Tuition Repayment Program	-	(8,250.00)
Higher Education Excellence Enhancement Program	(2,000,000.00)	(1,250,000.00)
Converse College Total	\$ (3,860,150.00)	\$ (3,020,662.00)
Erskine College		
LIFE Scholarships	(961,250.00)	(1,005,000.00)
HOPE Scholarships	(169,400.00)	(168,000.00)
Palmetto Fellows Scholarships	(188,100.00)	(201,100.00)
National Guard Tuition Repayment Program	-	(2,750.00)
Erskine College Total	\$ (1,318,750.00)	\$ (1,376,850.00)
Furman University		
LIFE Scholarships	(1,540,273.00)	(1,676,156.00)
HOPE Scholarships	(49,000.00)	(57,750.00)
Palmetto Fellows Scholarships	(1,802,109.00)	(1,780,793.00)
Furman University Total	\$ (3,391,382.00)	\$ (3,514,699.00)
Limestone College		
LIFE Scholarships	(895,500.00)	(838,750.00)
HOPE Scholarships	(176,100.00)	(246,375.00)
Palmetto Fellows Scholarships	(166,975.00)	(99,250.00)
Need-Based Grants	-	(2,000.00)
National Guard Tuition Repayment Program	(167,792.00)	(175,195.00)
Limestone College Total	\$ (1,406,367.00)	\$ (1,361,570.00)
Morris College		

Attachment A.2, Expenditure by Institutions and Program

Expenditure by Institution and Program	FY 2021-22	FY 2022-23
LIFE Scholarships	(137,500.00)	(107,500.00)
HOPE Scholarships	(23,800.00)	(23,800.00)
National Guard Tuition Repayment Program	(4,500.00)	(2,750.00)
Need-Based Grants	-	(1,000.00)
Higher Education Excellence Enhancement Program	(2,000,000.00)	(1,250,000.00)
Morris College Total	\$ (2,165,800.00)	\$ (1,385,050.00)
Newberry College		
LIFE Scholarships	(1,493,125.00)	(1,505,000.00)
HOPE Scholarships	(336,000.00)	(354,200.00)
Palmetto Fellows Scholarships	(101,000.00)	(102,600.00)
National Guard Tuition Repayment Program	(13,500.00)	(16,500.00)
Dyslexia Program	(250,000.00)	-
Newberry College Total	\$ (2,193,625.00)	\$ (1,978,300.00)
North Greenville University		
LIFE Scholarships	(2,647,208.00)	(2,453,384.00)
HOPE Scholarships	(345,100.00)	(420,000.00)
Palmetto Fellows Scholarships	(807,500.00)	(765,550.00)
National Guard Tuition Repayment Program	(20,250.00)	(13,750.00)
North Greenville University Total	\$ (3,820,058.00)	\$ (3,652,684.00)
Presbyterian College		
LIFE Scholarships	(1,541,250.00)	(1,299,978.00)
HOPE Scholarships	(109,645.00)	(133,000.00)
National Guard Tuition Repayment Program	(2,250.00)	(8,250.00)
Need-Based Grants	-	(2,000.00)
Palmetto Fellows Scholarships	(757,800.00)	(698,100.00)
Presbyterian College Total	\$ (2,410,945.00)	\$ (2,141,328.00)
South University		
LIFE Scholarships	(16,876.00)	(19,999.00)
HOPE Scholarships	(4,666.00)	(2,801.00)
National Guard Tuition Repayment Program	(20,625.00)	(21,083.75)
South University Total	\$ (42,167.00)	\$ (43,883.75)
Southern Wesleyan University		
LIFE Scholarships	(1,212,500.00)	(1,004,590.00)
HOPE Scholarships	(105,150.00)	(70,938.00)
Palmetto Fellows Scholarships	(356,217.00)	(329,500.00)
National Guard Tuition Repayment Program	(4,500.00)	(11,000.00)
Southern Wesleyan University Total	\$ (1,678,367.00)	\$ (1,416,028.00)
Spartanburg Methodist College		
LIFE Scholarships	(2,551,250.00)	(2,572,082.00)
National Guard Tuition Repayment Program	(9,000.00)	(8,250.00)
Need-Based Grants	-	(2,000.00)
Lottery Tuition Assistance Program	(560,081.25)	(497,094.75)
Spartanburg Methodist College Total	\$ (3,120,331.25)	\$ (3,079,426.75)
Voorhees College		
LIFE Scholarships	(122,500.00)	(125,000.00)

Attachment A.2, Expenditure by Institutions and Program

Expenditure by Institution and Program	FY 2021-22	FY 2022-23
HOPE Scholarships	(42,000.00)	(19,600.00)
National Guard Tuition Repayment Program	-	(13,750.00)
Higher Education Excellence Enhancement Program	(2,000,000.00)	(1,250,000.00)
Career Clusters	(50,000.00)	(250,000.00)
Voorhees College Total	\$ (2,214,500.00)	\$ (1,658,350.00)
Wofford College		
LIFE Scholarships	(2,853,503.00)	(2,983,125.00)
HOPE Scholarships	(84,253.00)	(112,000.00)
National Guard Tuition Repayment Program	(2,250.00)	(5,500.00)
Need-Based Grants	-	(2,000.00)
Palmetto Fellows Scholarships	(2,182,181.00)	(2,130,427.00)
Wofford College Total	\$ (5,122,187.00)	\$ (5,233,052.00)
Commission on Higher Education		
Lottery Administrative Program Support	(382,549.79)	(625,880.89)
National Guard Administrative	(47,730.87)	-
IT Security & Technology Upgrades	-	(11,253.90)
Commission on Higher Education Total	\$ (430,280.66)	\$ (637,134.79)
Partnership Among South Carolina Academic Libraries		
PASCAL Program	(1,990,030.51)	(1,916,313.57)
Partnership Among South Carolina Academic Libraries Total	\$ (1,990,030.51)	\$ (1,916,313.57)
South Carolina Institutes of Innovation and information		
SC III Proram	\$ -	\$ (116,922.52)
South Carolina Institutes of Innovation and information Total	\$ -	\$ (116,922.52)
State Board for Technical and Comprehensive Education		
Technology - Repair and Related Maintenance	-	(330,000.00)
State Board for Technical and Comprehensive Education Total	\$ -	\$ (330,000.00)
Higher Education Tuition Grants Commission		
Need-Based Grants	(11,477,700.00)	(13,065,525.00)
Higher Education Tuition Grants Commission Total	\$ (11,477,700.00)	\$ (13,065,525.00)
Southern Regional Education Board		
SREB Contract Program & A	(930,042.00)	-
Southern Regional Education Board Total	\$ (930,042.00)	\$ -
University Center of Greenville		
University Center of Greenville	(380,000.00)	-
University Center of Greenville	\$ (380,000.00)	\$ -
American College of the Building Arts		
Campus Upgrades	(300,000.00)	-
American College of the Building Arts	\$ (300,000.00)	\$ -
Grand Total	\$ (401,007,784.39)	\$ (410,310,655.25)

Attachment B, Verification Activities

Aiken Technical College – Academic Year 2020-2021	
Programs Reviewed: LIFE, SC Need-based, SC National Guard College Assistance Program	
Issues and Concerns Identified	
CHEMIS Reconciliation	The institution invoiced \$7,500 more than the total amount provided to the students for LIFE scholarships. The institution invoiced \$13,225 less than the total amount provided to the students for South Carolina Need-based Grants (SCNBG). The South Carolina National Guard College Assistance Program (SCNG CAP) award data reported in CHEMIS did not accurately reflect the awards disbursed by the institution by \$2,250.
Recommendation(s)	
CHEMIS Reconciliation	We recommended the institution refund CHE \$7,500 for LIFE and update their CHEMIS data to accurately reflect their SCNG CAP disbursements of \$2,250. The college is required to perform a year-end reconciliation report after each award period to ensure that CHEMIS is properly recorded, and CHE is accurately and timely invoiced. Because the institution did not comply with the requirements of regulation 62-490. Institutional Disbursement of Need-based Grants , the institution will be unable to collect \$13,225 for SCNBG.
Institution's Response	
CHEMIS Reconciliation	<i>The institution understands the recommendations and has reimbursed CHE for the LIFE amount of \$7,500 and corrected CHEMIS for SCNG CAP in the amount of \$2,250. As a corrective action, the college will strengthen internal controls and perform reconciliations after each academic period. In addition, the college did not invoice CHE for the Summer 2021 Session due to a personnel shortage. The college has prioritized cross-training to ensure there are no interruptions in services.</i>
Denmark Technical College - Academic Year 2020-2021	
Programs Reviewed: LIFE, SC Need-based	
Issues and Concerns Identified	
CHEMIS Reconciliation	The institution invoiced \$2,500 more than the total amount provided to the students for LIFE scholarships. In addition, the award data reported in CHEMIS did not accurately reflect the total LIFE scholarships provided to the students.
Recommendation(s)	
CHEMIS Reconciliation	We recommended the institution refund CHE \$2,500 for LIFE and update their CHEMIS data to accurately reflect total LIFE scholarships provided to the students. We also recommended the institution perform a year-end reconciliation report after each award period to ensure that CHEMIS is properly recorded, and CHE is accurately and timely invoiced.
Institution's Response	
CHEMIS Reconciliation	<i>The institution understands the recommendations. Moving forward the institution will complete reconciliations at the end of every academic period to ensure all awards and fund requests are accurate. In addition, it will make the necessary corrections to CHEMIS and shall reimburse CHE \$2,500 for the LIFE scholarship.</i>

Attachment B, Verification Activities

Northeastern Technical College – Academic Year 2020-2021	
Programs Reviewed: LIFE, SC Need-based	
Issues and Concerns Identified	
CHEMIS Reconciliation	The institution invoiced \$5,000 less than the total amount provided to the students for LIFE. The SCNBG data reported in CHEMIS did not accurately reflect the awards disbursed by the institution by \$900.
Recommendation(s)	
CHEMIS Reconciliation	We recommended that the institution correct CHEMIS to reflect the correct amounts in the associated student accounts for a total of \$900. In addition, the college had two late disbursements for LIFE and failed to submit an invoice for reimbursement of \$5,000. Regulation 62-1200.65 Institutional Disbursements of LIFE Scholarship and LIFE Scholarship Enhancement requires the college to perform a year-end reconciliation report after each award period to ensure that CHEMIS is properly recorded, and CHE is accurately and timely invoiced. Because the college did not provide a year-end reconciliation report by June 30, 2021, CHE will not disburse the additional \$5,000.
Institution’s Response	
CHEMIS Reconciliation	<i>The institution understands the recommendations. It will correct CHEMIS for the associated NBG students. The institution’s Business Office experienced high turnover and the COVID pandemic during the test year. Unfortunately, this caused some disconnect with the reconciliation process as updates were not submitted in a timely manner. However, the institution has a new Business Office Manager and there are processes in place to ensure that the Financial Aid Office records match the Business Office records. In addition, the college will strengthen internal controls and perform reconciliations after each academic period to ensure CHEMIS is accurately reflecting the amounts posted to the student accounts and invoiced to CHE.</i>
Trident Technical College – Academic Year 2020-2021	
Programs Reviewed: LIFE, SC Need-based, SC National Guard College Assistance Program	
Issues and Concerns Identified	
None	No exceptions were noted as a result of the procedures performed.
Williamsburg Technical College – Academic Year 2020-2021	
Programs Reviewed: LIFE, SC Need-based	
Issues and Concerns Identified	
None	No exceptions were noted as a result of the procedures performed.
Bob Jones University – Academic Year 2020-2021	
Programs Reviewed: Palmetto Fellows, LIFE, SC HOPE, SC National Guard College Assistance Program	
Issues and Concerns Identified	
None	No exceptions were noted as a result of the procedures performed.

Attachment B, Verification Activities

Morris College – Academic Year 2020-2021	
Programs Reviewed: LIFE, SC HOPE, SC National Guard College Assistance Program	
Issues and Concerns Identified	
CHEMIS Reconciliation	Total LIFE expenditures on the invoices paid by CHE and total LIFE expenditures recorded in CHEMIS reported \$2,500 more than the institution’s disbursement report.
Recommendation(s)	
CHEMIS Reconciliation	We recommended the institution refund CHE \$2,500 for LIFE and update their CHEMIS data to accurately reflect total LIFE scholarships provided to the students. We also recommended the institution perform a year-end reconciliation report after each award period to ensure that CHEMIS is properly recorded, and CHE is accurately and timely invoiced.
Institution’s Response	
CHEMIS Reconciliation	<i>The institution understands the recommendations. According to the institution’s information management system, a student was enrolled and met the qualifications for the LIFE Scholarship for Fall 2020. A withdrawal date was subsequently entered in the system after the October 15, 2020 census date, which was the basis of the Fall 2020 enrollment file and LIFE scholarship file submitted to CHE. It was not communicated between the institution’s offices that the student was no longer enrolled, thus, the funds were requested. It was also not communicated between the institution’s offices that an adjustment needed to be made to the scholarship request. Funds have since been returned via an adjustment on the Spring 2023 request and CHEMIS has been adjusted.</i>