

**From:** Miller, Ryan <[rmiller@elliottdavis.com](mailto:rmiller@elliottdavis.com)>

**To:** Kester, Tony [kester@aging.sc.gov](mailto:kester@aging.sc.gov)

**CC:** Garvin, Josh [jgarvin@elliottdavis.com](mailto:jgarvin@elliottdavis.com)  
Ashworth, John [jashworth@elliottdavis.com](mailto:jashworth@elliottdavis.com)  
Shirley, Ben [bshirley@elliottdavis.com](mailto:bshirley@elliottdavis.com)

**Date:** 10/7/2014 9:57:42 AM

**Subject:** RE: FY 2013 and FY 2014 AUP Engagements

**Attachments:** PBC List.xlsx

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Good morning Tony,

Please find attached the PBC List to help get us started on this engagement. Once we receive the requested populations, we will select samples for testing. For these sample items, we will be requesting detailed support as reflected in the engagement letter, such as voucher packages, etc.

Josh Garvin from our Greenwood office will be the manager on this engagement. His staff will include John Ashworth and Ben Shirley. I wanted to facilitate everything from the front end since we've worked together in the past. Josh will be reaching out to you to discuss scheduling. Please don't hesitate to give me a call or send me an email if you have any questions or comments.

Thanks.

**Ryan Miller | CPA**

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**From:** Kester, Tony [<mailto:kester@aging.sc.gov>]

**Sent:** Monday, October 06, 2014 11:48 AM

**To:** Miller, Ryan

**Subject:** RE: FY 2013 and FY 2014 AUP Engagements

Ryan,

Send it to me.

Tony Kester  
Aging Director  
South Carolina Lieutenant Governor's Office on Aging  
1301 Gervais Street, Suite 350  
Columbia, SC 29201  
Phone 803-734-9910, Fax 803-734-9886  
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**From:** Miller, Ryan [<mailto:rmiller@elliottdavis.com>]

**Sent:** Monday, October 06, 2014 10:06 AM

**To:** Kester, Tony

**Cc:** Garvin, Josh

**Subject:** FY 2013 and FY 2014 AUP Engagements

Tony,

It's been a few years since we last spoke, but we worked together on an agreed-upon procedures engagement back in the May 2012. We have been awarded a different type of AUP engagement from the State Auditor's Office that covers the fiscal years ended June 30, 2014 and 2013. Attached is the engagement letter for these procedures. Could you please sign and return to me at your earliest convenience? Also, I would like to go ahead and prepare a listing of items needed to get started. Should I prepare and send this listing to you?

**Ryan Miller | CPA**

**Senior Manager | Elliott Davis LLC**

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