

From: Kester, Tony
To: Pondy, Kevin <pondyk@aging.sc.gov>
Date: 4/25/2014 10:56:25 AM
Subject: FW: Lt Gov AUP Requests
Attachments: Accountant's Comments Draft FY13.pdf

Tony Kester
Aging Director
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From: Young, Michael [mailto:mryoung@elliotttdavis.com]
Sent: Tuesday, April 22, 2014 9:12 AM
To: Ellison, Ruchelle; Kester, Tony
Cc: Walker, Martha; Swygert, Quincy; Theriot, Susan
Subject: RE: Lt Gov AUP Requests

I wanted to follow up and make sure you were all good with the findings noted below? I have attached the findings section of the draft report for you to review and comment. If you would like to make a management response to the items below, please have that to me no later than the end of this week.

Thanks for all of your hard work and help. Aside from a management response, I am waiting on one variance analysis from Ruchelle which I emailed to her this morning.

Thanks again!

Michael Young | CPA

From: Young, Michael
Sent: Saturday, April 19, 2014 11:45 AM
To: 'Ellison, Ruchelle'; Kester, Tony
Cc: Walker, Martha; Swygert, Quincy; Theriot, Susan
Subject: RE: Lt Gov AUP Requests npp
Importance: High

Thank you for all that you have provided. I have been able to complete the testing requirements for the exception of the attachment. In the expenditure variance analysis, there were a few tabs that had variances that did not have any explanations for them? Could you please see that these get answered ASAP.

I am working on the draft report now and hope to have that soon. The following, as of now, are exceptions that we have noted related to our work:

- 1) During revenue cutoff testing, six instances of cash received in FY14 that related to FY13, and was recorded in FY14. These amounts should have been accrued at the end of FY13. These payments received were related to the sublease of vehicles from the Agency for the month of May 2013. We discussed these with Ruchelle at the time of the occurrences.

- 2) Related to #1 above, during expenditure cutoff, we noted 3 instances where payments to the SC Budget and Control board for vehicle leases for the month of May 2013 were not accrued for at the end of FY13 and were instead paid and recorded in FY14 when the payments were received from the sub lessee. We discussed these with Ruchelle at the time of the occurrences.
- 3) One instance where the Agency was invoiced for services from the SC Dept. of Health and Environmental Control for FY13, but the invoice was not accrued for and was booked in FY14. We discussed these with Ruchelle at the time of the occurrences.
- 4) Three exceptions where proper documentation was not evident upon three different "Personnel Transaction Forms." We discussed with Trina and she agreed that they should have been documented and that they were missing these signatures of approval.
- 5) Three instances where Attachment 5 was not properly completed in relation to the SEFA schedule (Attachment 1). Per support provided from the Agency, it was agreed that these were prepared incorrectly.

Please have the explanations related to those variances no later than Tuesday morning. Thanks,

From: Ellison, Ruchelle [<mailto:rellison@aging.sc.gov>]
Sent: Wednesday, April 09, 2014 5:22 PM
To: Young, Michael; Kester, Tony
Cc: Walker, Martha; Swygert, Quincy; Theriot, Susan
Subject: RE: Lt Gov AUP Requests

Mr. Young,

Attached is the expenditure variance analysis. Please let us know if you need anything else.

Ruchelle

Ruchelle Ellison
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From: Ellison, Ruchelle
Sent: Wednesday, April 09, 2014 4:58 PM
To: Young, Michael; Kester, Tony
Cc: Walker, Martha; Swygert, Quincy; Theriot, Susan
Subject: RE: Lt Gov AUP Requests
Importance: High

Good Evening Mr. Young

Attached are the variance analysis spreadsheets with the exception of Expenditure Variance Analysis. Our office is still reviewing this report. Please verify that you have received everything from our agency.

Also, Our agency needs someone to call concerning the payroll test analysis. We have a couple of questions regarding the test.

Ruchelle

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From: Ellison, Ruchelle
Sent: Monday, April 07, 2014 8:22 AM
To: Young, Michael; Kester, Tony
Cc: Walker, Martha; Swygert, Quincy; Theriot, Susan
Subject: RE: Lt Gov AUP Requests
Importance: High

Good Evening Mr. Young,

The Lieutenant Governor's Office would like to apologize for not responding to the original email. The finance team started monitoring visits in March and were not able to complete the variance analysis spreadsheet within a timely manner. All spreadsheets will be completed by close of business on 4/9/2014.

If you have any questions, please let us know.

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From: Young, Michael [mryoung@elliottdavis.com]
Sent: Wednesday, April 02, 2014 6:12 PM
To: Kester, Tony
Cc: Walker, Martha; Swygert, Quincy; Ellison, Ruchelle; Poole, Trina
Subject: FW: Lt Gov AUP Requests

Good evening all, I am following up on the previous email I sent regarding the items that we are still waiting on to complete the engagement testing. I need to begin the report preparation next week, thus I need your help in receiving these last items.

For any items that we do not receive by 4/9 next week, I will have to include them as exceptions in the report draft I prepare. I would like to not have to do this as I know you would too, so if you could please provide this information for me soon that would be great!

If you have any questions, please do not hesitate to call or email me, I will be glad to assist. I hope to have a list of all (any) exceptions noted for you to review within a week or so and have a draft version of the report soon thereafter.

Thanks for your help,

Michael Young | CPA
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From: Young, Michael
Sent: Saturday, March 08, 2014 10:50 AM
To: kester@aging.sc.gov
Cc: Swygert, Quincy (qswygert@aging.sc.gov); Ellison, Ruchelle (rellison@aging.sc.gov); Walker, Martha
Subject: Lt Gov AUP Requests NPP

Good morning Tony, I wanted to let you that Martha and I appreciate all of your's and your team's help this past week. I wanted to attached several variance analysis spreadsheets that I have developed and the SFFA schedule, all of which have questions that I need your explanations for.

I know also that Martha had some additional questions for some of the testing, that she will send this coming week, but I wanted to send this to you now so that you can begin working on some of this information.

Salary and Fringe Analysis:

Please provide answers within for the variances that are highlighted (three). The changes are between FY13 & FY12

Expenditure Variance Analysis:

Please provide answers within each tab for the variances that are highlighted (twenty-two). The changes are between FY13 & FY12.

Revenue Variance Analysis:

Please provide answers within each tab for the variances that are highlighted (eight). The changes are between FY13 & FY12.

SFFA Schedule:

In tab 1, please help explain the reason why those highlighted in orange do not agree to the general ledger per SCEIS

In tab 2, please see my explanations out beside each line items where I am comparing the SFFA disbursement amount to the amount expended to sub-recipients

Appropriations Act Program:

Please update and add comments and provide back to me

Should you have any questions, please do not hesitate to contact me.

Thank you!