

**From:** Kester, Tony  
**To:** Ellison, Ruchelle <[rellison@aging.sc.gov](mailto:rellison@aging.sc.gov)>  
**Date:** 2/25/2014 11:38:55 AM  
**Subject:** FW: SC Lieutenant Governor's Office Agreed Upon Procedures  
**Attachments:** [Lieutenant Governor's Office AUP PBC List.xlsx](#)

---

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  
[kester@aging.sc.gov](mailto:kester@aging.sc.gov)

CONFIDENTIALITY NOTICE: This electronic email may contain information that is privileged, confidential, and/or otherwise protected from disclosure to anyone other than its intended recipient(s). Any dissemination or use of this electronic mail or its contents by persons other than the intended recipient(s) is strictly prohibited. If you have received this communication in error, please notify the sender immediately by reply email so that we may correct our internal records. Please then delete the original message.

---

**From:** Young, Michael [<mailto:mryoung@elliottdavis.com>]  
**Sent:** Monday, February 03, 2014 4:47 PM  
**To:** Kester, Tony  
**Subject:** SC Lieutenant Governor's Office Agreed Upon Procedures

Tony,

Thank you for your time earlier on the phone. Per our conversation, I have attached the "PBC List" which outlines the items that we will need to prepare and conduct the engagement. Should you have any questions, please feel free to contact me. As mentioned I will plan on meeting with you Friday at 4:00 at your office to introduce ourselves and clear any questions you may have.

Also, as mentioned earlier, working on the engagement this year will be myself and Justina Kelly. We both will need login access for the SCEIS system.

I have currently scheduled our time to work on the engagement for the week of March 3 – 7, and would anticipate needing to be onsite for a day or two to perform some of our tests. If this time does not agree with your schedule, let me know and we will try to accommodate your availability.

Thank you again for your help, and I look forward to working with you.

Have a great day.

**Michael Young | CPA**  
**Senior | Elliott Davis LLC**  
100 Calhoun Street, Suite 300 | Charleston, SC 29401  
Direct 843.720.5805 | Office 843.577.7040 | Fax 843.937.6088  
[mryoung@elliottdavis.com](mailto:mryoung@elliottdavis.com) | [www.elliottdavis.com](http://www.elliottdavis.com)



[Read our 2013 Report to Clients and Friends](#)

IMPORTANT NOTICES: This electronic transmission may contain confidential or privileged information. If you have received this message in error, please notify

the sender by replying and delete the message without copying or disclosing it. The IRS requires that Elliott Davis notify you, under Circular 230, that this document was not intended or written to be used, and cannot be used, for the purpose of avoiding U.S. federal, state or local tax penalties.