

From: Miller, Ryan <rmiller@elliottdavis.com>

To: Kester, Tonykester@aging.sc.gov

CC: Garvin, Joshjgarvin@elliottdavis.com

Date: 10/6/2014 10:06:02 AM

Subject: FY 2013 and FY 2014 AUP Engagements

Attachments: [Engagement Letter.pdf](#)

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

1901 Main Street Suite 900 | Columbia, SC 29201

PO Box 2227 | Columbia, SC 29202

Direct 803.255.1207 | Office 803.256.0002 | Fax 803.255.0715

rmiller@elliottdavis.com | www.elliottdavis.com



[Read our 2014 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. 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.