

**From:** Kester, Tony <[kester@aging.sc.gov](mailto:kester@aging.sc.gov)>  
**To:** Young, Michaelmryoung@elliottdavis.com  
**Date:** 4/30/2014 12:39:40 PM  
**Subject:** Re: Updated Findings Comments  
**Attachments:** [edmaile3b083](#)

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I will be back in the office next Thursday and will respond.

Tony

Tony Kester  
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On Apr 30, 2014, at 10:25 AM, "Young, Michael" <[mryoung@elliottdavis.com](mailto:mryoung@elliottdavis.com)> wrote:

Tony we have updated the wording slightly in our findings section. The one that you should pay the most attention to is the finding for the Non payroll Disbursements and Expenditures section. Here, our comment is to focus on the expenditure and the accrual, NOT the disbursement timing, thus we are stating that the expenditures should have been accrued (which you have agreed to) in the correct accounting period.

I hope this clarifies the finding for you and if it does, please update your management response.

Actually for the management responses, we will need to receive these on your Agency's letterhead and addressed to Rich Gilbert and signed by yourself. You may provide one statement to cover all comments in one management response letter.

Thank you and please let me know if you have any questions as we would like to get this completed today if possible.

**Michael Young | CPA**  
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<[edmaile3b083](#)>

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