

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

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

Tony

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

On Apr 30, 2014, at 10:25 AM, "Young, Michael" <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
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 | www.elliottdavis.com

<edmaile3b083>

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. 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.

<Lt Gov Auditor Findings Draft.pdf>