

From: Kester, Tony

To: Ellison, Ruchelle <rellison@aging.sc.gov>

Theriot, Susan <stheriot@aging.sc.gov>

Date: 3/10/2014 8:04:32 AM

Subject: FW: Lt Gov AUP Requests

Attachments: Salary and Fringe Analysis.xlsx

Expenditure Variance Analysis.xlsx

Revenue Variance Analysis.xlsx

FY2013 SFFA.xlsx

2013 Approp.Act Program.docx

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From: Young, Michael [mailto:mryoung@elliottdavis.com]

Sent: Saturday, March 08, 2014 10:50 AM

To: Kester, Tony

Cc: Swygert, Quincy; Ellison, Ruchelle; Walker, Martha

Subject: Lt Gov AUP Requests

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!

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