

**From:** Kester, Tony  
**To:** 'Miller, Ryan' <[rmiller@elliottdavis.com](mailto:rmiller@elliottdavis.com)>  
**Date:** 10/6/2014 11:47:51 AM  
**Subject:** RE: FY 2013 and FY 2014 AUP Engagements

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Ryan,

Send it to me.

Tony Kester  
Aging Director  
South Carolina Lieutenant Governor's Office on Aging  
1301 Gervais Street, Suite 350  
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**From:** Miller, Ryan [<mailto:rmiller@elliottdavis.com>]  
**Sent:** Monday, October 06, 2014 10:06 AM  
**To:** Kester, Tony  
**Cc:** Garvin, Josh  
**Subject:** FY 2013 and FY 2014 AUP Engagements

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**  
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