From: Ellison, Ruchelle <rellison@aging.sc.gov>
To: 'Teeter, Cody'cteeter@elliottdavis.com
CC: Kester, Tonykester@aging.sc.gov
Date: 11/25/2014 5:28:12 PM
Subject: RE: Follow up and a new question

See responses in red

From: Teeter, Cody [mailto:cteeter@elliottdavis.com]
Sent: Tuesday, November 25, 2014 4:39 PM
To: Ellison, Ruchelle
Subject: Follow up and a new question

Ruchelle,

Happy Thanksgiving! I hope everything is going well for you up at the office. I know this time of year can be busy for anybody.

Also, I wanted to follow up on the request below asking for written documentation of internal policies or procedures from your office detailing the process for evaluating and determining how grant monies are distributed to other agencies. This documentation will be one of the last things we need from your office to complete our testing. Title III Funding is distributed to the Area Agencies on Aging using the Intrastate Funding Formula (IFF). Other grants are based on the Notice of Award.

Lastly, the following general expenditures did not follow any of the percentage patterns you discussed with Jay over the phone:

$8.56 is 100% state-not relevant to a grant
$913.50 is 100% earmarked-not relevant to a grant
$131.88 is 100% state-not relevant to a grant
$764.41 is based on several grants and is determined based on description of event/meeting

Ref. Document Number	Transaction Amount	Vendor Number	Vendor	Fund Number	Fund Center	G/L Account Number	Account Description	Postin Date
3003684419	$ 8.56	7000037018	BANK OF AMERICA	10010000	Aging Services	5030030000	PRINTING	04/10/2(
5700804119	$ 913.50	7000014353	COLUMBIA SPECIALTY ADVERTISING INC	30350000	Aging Services	5033030000	PROMOTIONAL SUPPLIES	05/23/2(
3003201344	$ 131.88	7000107476	PITNEY BOWES GLOBAL FINANCIAL SER	10010000	Aging Services	5041020000	FEES AND FINES	09/12/2(
3900173673	$ 764.41	000F030000	BUDGET AND CONTROL BOARD	50020000	Aging Services	5051540000	LEASED CAR-ST OWNED	05/21/2(

The printing transaction was divided between three funds. 62%, 32%, and 2% were the distribution percentages between the funds.
The promotional supplies were divided between two funds. 95% and 5% were the distribution percentages between the funds.
The fees and fines were taken out of one fund.
The leased car state owned was divided between two funds. 82% and 18% were the distribution percentages between the funds. This is close to your 85/15 percentage allocation you discussed with Jay.

Do you know why these transactions had different distribution percentages? If so, please provide a short description has to why they were different.

Thanks once again for your help,

Cody

Cody Teeter
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From: Teeter, Cody
Sent: Thursday, November 20, 2014 2:25 PM
To: 'rellison@aging.sc.gov'
Cc: Garvin, Josh; Ashworth, John
Subject: Added Testing Documentation Needed

Ruchelle,

Sorry I was unavailable to talk with you last Friday; my family had a get together in North Carolina to celebrate an early Thanksgiving. I am glad that Jay had a chance to talk with you and discuss the testing though.

Josh and has informed me that we have other testing that we have to complete involving grant funding distributions. Part of the testing requires that we obtain written internal policies or procedures from your office detailing the process for evaluating and determining how grant monies are distributed to other agencies. Do you have such documentation available? If so, could you scan over the documentation we need for the samples we have selected for testing?

Thanks once again for help,

Cody