

June 13, 2024

Grant Davis
Partner
Mauldin & Jenkins, LLC
508 Hampton Street
Suite 100
Columbia, SC 29201

Dear Mr. Davis:

As required by Title 2 C.F.R. Part 200, the Office of Management and Budget's "Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards" (Uniform Guidance), we are initiating a quality control review of the County of Greenville, South Carolina, single audit report for the fiscal year ended June 30, 2023, issued by Mauldin & Jenkins, LLC. Our objective is to determine if the single audit was conducted per applicable standards, including generally accepted government auditing standards and generally accepted auditing standards, and met the requirements of Uniform Guidance.

We will hold an onsite entrance conference at 9:00 a.m. on July 29, 2024, and will begin work immediately following this conference. Upon completion of our fieldwork, we will brief you regarding the results of the quality control review.

We appreciate your cooperation in this matter and look forward to a successful review.

Sincerely,

Carolyn R. Hantz

Assistant Inspector General

Couly R. Hanty

for Audit

cc: Joseph M. Kernell
County Administrator
County of Greenville, South Carolina

Angela Roache Director – Financial Operations County of Greenville, South Carolina

Latonya Torrence Director Division of Policy, Review, and Resolution Employment and Training Administration

Gregory Hitchcock Audit Liaison Office of Grants Management Office of Management and Administration Service Employment and Training Administration