



September 04, 2024

Joseph M. Kernell  
County Administrator  
Greenville County Administrative Office  
301 University Ridge  
Greenville, SC 29601

Subject: Quality Control Review for the Single Audit of the County of  
Greenville, South Carolina for the Fiscal Year Ended June 30, 2023  
Report Number: 24-24-005-50-598

Dear Mr. Kernell:

The purpose of this letter is to formally advise you of the results of a Quality Control Review (QCR) the U.S. Department of Labor’s (DOL) Office of Inspector General conducted on the above-referenced single audit.

Mauldin & Jenkins, LLC was contracted to perform the single audit under the requirements of the Office of Management and Budget’s Title 2 C.F.R. Part 200 (uniform guidance), including the compliance supplement, generally accepted government auditing standards, and generally accepted auditing standards.

Our objective for this QCR was to determine if Mauldin & Jenkins, LLC conducted the single audit per those standards. The scope of our QCR included \$2,352,705 of the \$58,801,471 in total federal funds expended. See Table 1 for additional detail on the scope of our QCR.

**Table 1: Scope of the OIG’s QCR**

<b>DOL Major Program Reviewed</b>	<b>Catalog of Federal Domestic Assistance Listing Numbers</b>	<b>DOL Major Funds Reported as Expended</b>
Workforce Innovation and Opportunity Act Cluster	17.258, 17.259, 17.278	\$2,352,705

Source: County of Greenville, South Carolina’s Schedule of Expenditures of Federal Awards for the Year Ended June 30, 2023

Based on our review of the audit documentation related to the program above, we determined Mauldin & Jenkins, LLC's audit work was acceptable and met the requirements of applicable standards, including generally accepted government auditing standards, generally accepted auditing standards, and uniform guidance.

We appreciate the cooperation and courtesies Mauldin & Jenkins, LLC extended to us during the review.

Sincerely,



Carolyn R. Hantz  
Assistant Inspector General for Audit

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

Grant Davis  
Partner  
Mauldin & Jenkins, LLC

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

Greg Hitchcock  
Audit Liaison  
Employment and Training Administration