



**To the Board of Commissioners
of Laurens County, South Carolina
Laurens, South Carolina**

In planning and performing our audit of the financial statements of the Laurens County, South Carolina (the "County") as of and for the year ended June 30, 2016, in accordance with auditing standards generally accepted in the United States of America, we considered the County's internal control over financial reporting (internal control) as a basis for designing our auditing procedures for the purpose of expressing our opinion on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the County's internal control. Accordingly, we do not express an opinion on the effectiveness of the County's internal control.

However, during our audit we became aware of several matters that are opportunities for strengthening internal controls and operating efficiency. This letter includes comments and suggestions with respect to matters that came to our attention in connection with our audit of the financial statements of the County as of and for the year ended June 30, 2016. This letter does not affect our report dated December 28, 2016, on the financial statements of the County.

The following items are offered as constructive suggestions to be considered part of the ongoing process of modifying and improving the County's practices and procedures.

1. Excess Funds

During our review of the clerk of courts, we noted significant excess cash on hand of \$168,550, which was due to other parties. This amount should be researched to determine the proper recipient and attempt to make payments. For those funds, which parties are unable to be contacted, the funds should be submitted to the State in compliance with South Carolina Code of Laws Title 27, Chapter 18. Per discussions with Lynn Lancaster and Lisa Kirk, a majority of the funds mentioned above were remitted to the State, County, or identified agency subsequent to June 30, 2016.

2. Maintenance of Capital Assets

During our review of general capital assets, we noted that the County does not maintain a depreciation schedule of capital assets. It is our recommendation that the County maintain a list of capital assets to properly track the depreciation of capital related assets.

We appreciate serving Laurens County, South Carolina and would be happy to assist you in addressing and implementing any of the suggestions in this letter.

This letter is intended solely for the information and use of management, the County Council, others within the entity, and federal awarding agencies and pass-through entities and is not intended to be and should not be used by anyone other than these specified parties.

Mauldin & Jenkins, LLC

Macon, Georgia
December 28, 2016

**MAULDIN
& JENKINS**