

ROBINSON, FARMER, COX ASSOCIATES

CERTIFIED PUBLIC ACCOUNTANTS

A PROFESSIONAL LIMITED LIABILITY COMPANY

DATE: March 8, 2018

MEMORANDUM TO: Greenville County School Board

FROM: Robinson, Farmer, Cox Associates

REGARDING: FY 2017 Audit

In planning and performing our fieldwork as part of the audit of the financial statements of the Greenville County School Board ("School Board") for the year ended June 30, 2017, we considered the School Board's internal control structure to plan our auditing procedures for the purpose of expressing our opinion on the financial statements and not to provide assurance on the internal control structure.

However, during our audit we noted certain matters involving the internal control structure and other operational matters that are presented for your consideration. This letter does not affect our report dated March 8, 2018 on the financial statements of the Greenville County School Board. Our comments and recommendations are intended to improve the internal control structure or result in other amounts that are normally operating efficiencies. We will be pleased to discuss these comments in further detail at your convenience, to perform any additional study of these matters, or to assist you in implementing the recommendations.

Accrual Accounting

The financial report is reported using the modified accrual basis of accounting. Accordingly, accrual entries are necessary to be posted to the School Board's general ledger. Accrual entries and accounting records are the responsibility of the School Board to record. We recommend the School Board finance and accounting staff prepare accrual schedules and provide entries to post the accruals to the general ledger. The accrual schedules and supporting documentation should be provided during the audit.

Federal Program Reimbursement Requests

During the course of our audit we noted the School Board did not file Federal programs reimbursement requests for the on a timely basis. *Uniform Guidance* published by the Office of Management and Budget recommends reimbursement requests for all Federal funded programs be submitted timely. The guidance does not quantify or define "timely", however, it is common practice for school boards to submit reimbursement requests monthly.