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Dr. William C. Hardin, Superintendent

March 18, 2018

Mauldin & Jenkins
P. O. Box 1877
Macon, GA 31202-1877

Ladies and Gentlemen:

We are providing this letter in connection with your performance audit of the Camden County School System's 2009 and 2013 SPLOST Program (Program) for the fiscal year ended June 30, 2017 pursuant to the Office Code of Georgia Section 20-2-491. The objective of the audit was to determine, to the maximum extent possible, if the SPLOST Tax Funds are expended efficiently and economically, so that the School System is receiving the maximum benefit possible from the tax dollars collected.

Your performance audit was limited to the scope of services described in the contract between the Camden County School System and Mauldin & Jenkins, CPAs. We confirm that we are responsible for the administration of the Program, in compliance with all applicable laws, regulations, codes and Standards of Professional Conduct and performance utilized in the administration and operation of the Program.

Certain representations in this letter are described as being limited to matters that are significant. Items are considered to be significant, regardless of size, if they involve an omission or misstatement of property, valuation or accounting information or deviation from the aforementioned compliance criteria that, in light of the surrounding circumstances, makes it probable that the judgment of a reasonable person relying on the information or actions of the Program, would be changed or influenced by the omission, misstatement or deviation.

We confirm, to the best of our knowledge and belief, as of the date of this letter the following representations made to you during your audit:

1. We are responsible for establishing and maintaining effective internal control, including monitoring ongoing activities, and for the selection and application of accounting principles, and for compliance with the provisions of applicable laws, regulations, contracts, agreements, and grants.
2. We have made available to you all financial records and information, including significant vendor relationships in which the vendor has responsibility for program compliance. We are responsible for the accuracy and completeness of that information.

Board Members:

Jane Brown, Chairman · Herbert Rowland, Vice-Chairman
Jason Chance · Jimmy Coffel · Mark Giddens

3. We have provided you with all documents, materials and information you have requested in its most current and applicable form.
4. We have made available all personnel and resources requested by you.
5. There are no pending litigation actions against the Camden County School System's 2009 and 2013 SPLOST Programs and any employees administering the Program.
6. We have provided all reports and letters related to prior audits, reviews and evaluations of the Program.
7. We have identified all key personnel, business cycles and relationships with external parties, both public and private, that have a direct or indirect influence over the management and operations of the Program.
8. We have provided you with information on all transactions, contracts, properties, appeals and systems, active and pending, related to the Program.
9. We have disclosed all pending organizational and procedural changes that might affect your evaluation of the Program.
10. There are no known matters contradicting the accounting records and transactions of the Program nor any communication from regulatory agencies affecting the accounting records and transactions.
11. We have responded fully to all inquiries made to us by you during your engagement
12. During the course of your engagement you may have accumulated records containing data which should be reflected in our books and records. All such data have been so reflected. Accordingly, copies of such records in your possession are no longer needed by us.
13. There has been no:
 - a. Fraud involving management or employees who have significant roles in internal controls.
 - b. Fraud involving others that could have a material effect on the operations of the Program.



Dr. Will Hardin
Superintendent



Angela Eason
Director of Finance and Student Information Systems