

Schoenfish & Co., Inc.

CERTIFIED PUBLIC ACCOUNTANTS

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September 22, 2017

Department of Legislative Audit
Attn: Tim Flannery
427 South Chapelle
Pierre, SD 57501

Members of the GOAC Committee, thank you for asking us to help your committee.

It is expected of auditors to ask questions of employees of the organization they are auditing. In addition, we frequently carry this procedure one step further. As a typical procedure, we routinely drive by the key financial person's residence or farm in most of our audits. We asked about the gym and other improvements on his acreage. He indicated that his mother was helping him financially. According to the Charles Mix County directory substantiated in our audit file, his mother owned 760 acres of farmland. This would certainly indicate financial means for contributing to the improvements on his acreage. As indicated in our original response, the gym was never acknowledged to be an asset of Gear-Up or Mid Central Educational Cooperative by any individual, management or in any representations provided to us by management.

Thank you,

Schoenfish & Co., Inc.
Certified Public Accountants