**From:** Clayton, Carol (SAO)
**To:** Miller, Marla
**Subject:** Follow up for Benefits and Grant Testing
**Date:** Tuesday, January 15, 2019 4:22:00 PM

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Hi Marla,

1. For the Benefit testing, we're narrowing our testing to the biggest sub objects which are BB – Retirement and Pensions, and BD – Health, Life and Disability Insurance. The folder you gave us with the bank statements and the pdf printout of the Expense Distribution Vendor Liability Report for April is great documentation. We've picked the following pay periods to test, so can you provide us with that pdf Expense report and the coordinating folder for the following pay periods (I wasn't sure the codes the report has for each pay period so I'm just listing them as "first" or "second" of each month:

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|---|
| Pay Period month April 2018 (first) – this is the one we have already |
| Pay Period month June 2018 (second) |
| Pay Period month February 2018 (first) |
| Pay Period month November 2017 (second) |
| Pay Period month September 2017 (first) |

2. I would also like to sit down and have a control understanding conversation with you regarding the payment of the benefits, if someone reconciles that payments actually occurred (specifically for retirement and health). I will be here next week, so let me know when might work for you.
3. Following up on Grant and Contract testing, below are the grants/contracts we selected for testing. Can you start pulling the binders we would need to go through for these specific grants/contracts? Just want to make sure we have things in the works for the next week.

| | Agency | Org Code (s) | Grant Type | Amount |
|---|---|---|---|---|
| 1 | Dept of Early Learning | ECE9 | ECEAP Program | $ 1,813,374.03 |
| 2 | SBCTC | 4210, 4510, 4810, 4710, 3220, 3510, 3810, 3710 | Corrections Education | $ 1,758,019.84 |
| 3 | SBCTC | WF70, WF71, WF72, WF73, WF75, WF78, WF19, WF29 | WorkFirst | $ 538,404.90 |
| 4 | Student Achievement Council | 1906 | State Need Grant | $ 1,818,829.00 |
| 5 | School Districts | RUN2, RUN8, RUN9 | Running Start | $ 2,379,157.55 |

Thank you!

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