

Darlington County First Steps to School Readiness Partnership Board
Hartsville, South Carolina

In planning and performing our audit of the financial statements of Darlington County First Steps to School Readiness Partnership (the “Local Partnership”) as of and for the year ended June 30, 2017 in accordance with auditing standards generally accepted in the United States of America, we considered the Local Partnership’s internal control over financial reporting (“internal control”) as a basis for designing auditing procedures that are appropriate in the circumstances 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 Local Partnership’s internal control. Accordingly, we do not express an opinion on the effectiveness of the Local Partnership’s internal control.

A deficiency in internal control exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct misstatements on a timely basis. A material weakness is a deficiency or combination of deficiencies, in internal control, such that there is a reasonable possibility that a material misstatement of the Local Partnership’s financial statements will not be prevented, or detected and corrected, on a timely basis.

Our consideration of internal control was for the limited purpose described in the first paragraph and was not designed to identify all deficiencies in internal control that might be material weaknesses. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified.

This communication is intended solely for the use of the Board of Directors, Regional Finance Manager, and management of the Local Partnership and is not intended to be and should not be used by anyone other than these specified parties.

Scott and Company LLC

Columbia, South Carolina
March 7, 2018

Comments Directly Related to Local Partnership

None reported.

Comments Directly Related to Regional Finance Manager

None reported.