



DEPARTMENT OF AUDITS AND ACCOUNTS

254 Washington Street, S.W., Suite 214
Atlanta, Georgia 30334-8400

GREG S. GRIFFIN
STATE AUDITOR
(404) 656-2174

March 7, 2017

Polk County Water, Sewage and Solid Waste Authority
1381 Rockmart Highway
Cedartown, Georgia 30125

Dear Executive Director:

The purpose of this letter is to provide an update to the January 1, 2017 – Report of the State Auditor on Local Retirement Plans. On page 2 of this report 3 entities were identified that were not in compliance with these requirements. The information required by law was submitted by the Polk County Water, Sewage and Solid Waste Authority on February 28, 2017. That information has been reviewed and accepted and the Polk County Water, Sewage and Solid Waste Authority is in compliance with the reporting requirements. Updates to the January 1, 2017 – Report of the State Auditor on Local Retirement Plans are available on the following website: www.audits.ga.gov/NALGAD/Biennial_Retirement_Report.html.

If you have any questions or need to discuss this issue, please contact Jackie Neubert, Manager, Nonprofit and Local Government Audits Division, by telephone at (404) 651-8938 or by email at neubertj@audits.ga.gov.

Respectfully,

A handwritten signature in blue ink, appearing to read "Russel Clarke".

Russel Clarke
Deputy State Auditor



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May 24, 2018

Valdosta/Lowndes County Hospital Authority
2501 North Patterson Street
Valdosta, Georgia 31602

Dear Executive Director:

The purpose of this letter is to provide an update to the January 1, 2017 – Report of the State Auditor on Local Retirement Plans. On page 2 of this report 3 entities were identified that were not in compliance with these requirements. The information required by law was submitted by the Valdosta/Lowndes County Hospital Authority on May 24, 2018. That information has been reviewed and accepted and Valdosta/Lowndes County Hospital Authority is in compliance with the reporting requirements. Updates to the January 1, 2017 – Report of the State Auditor on Local Retirement Plans are available on the following website: www.audits.ga.gov/NALGAD/Biennial_Retirement_Report.html.

If you have any questions or need to discuss this issue, please contact Jackie Neubert, Manager, Nonprofit and Local Government Audits Division, by telephone at (404) 651-8938 or by email at neubertj@audits.ga.gov.

Respectfully,

Russel Clarke
Deputy State Auditor