



DEPARTMENT OF AUDITS AND ACCOUNTS

270 Washington Street, S.W., Suite 1-156
Atlanta, Georgia 30334-8400

Greg S. Griffin
STATE AUDITOR
(404) 656-2174

December 20, 2018

Superintendent and Members of the
Hart County Board of Education

ADDENDUM TO INDEPENDENT AUDITOR'S REPORT

Ladies and Gentlemen:

During our audit of the Fiscal Year 2018 financial statements for Hart County Board of Education, we became aware of material misstatements present in the audited financial statements for Fiscal Year 2017. In accordance with auditing standards generally accepted in the United States of America, we have informed Hart County Board of Education's management and those charged with governance of the School District not to rely solely on the previously issued audit report for analysis or decision making.

The School District has restated their beginning Net Position, and included appropriate disclosure, in the financial statements presented to us for audit during the Fiscal Year 2018 engagement. The Fiscal Year 2017 financial statements should not be used for analysis or decision making without consideration of the restated and associated disclosure.

The release of the Fiscal Year 2018 audited financial statements should preclude the use of any previously issued audit report. This report is expected to be released March 2019.

Respectfully submitted,

Greg S. Griffin
State Auditor