



DEPARTMENT OF AUDITS AND ACCOUNTS
NONPROFIT AND LOCAL GOVERNMENT AUDITS

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GREG S. GRIFFIN
STATE AUDITOR

June 12, 2015

Chief Elected Official
Clayton County
112 Smith Street
Jonesboro, Georgia 30236

Dear Chief Elected Official:

The purpose of this letter is to provide an update to the January 1, 2015 - Report of the State Auditor on Local Retirement Plans. The entities that did not comply with investing requirements at all times during the two-year reporting period are listed on page 3 of this report. This list is based on the certification received from the local retirement plans and the responses to the investment survey. Clayton County's response to the survey indicated the retirement plan investment portfolio included investments with a corporation that is included in the terrorism sanctions issued by the Office of Foreign Assets Control of the United States Department of the Treasury pursuant to Executive Order 13224 signed by the President of the United States on September 23, 2001. Correspondence on behalf of Clayton County was received May 15, 2015, and explains that the County misinterpreted that question on the survey. Based on the most recent information, the Investment Survey is considered to have been completed correctly and Clayton County's retirement plan investments are considered to be in compliance for the two-year reporting period. Updates to the January 1, 2015 - 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 Christina Anderson by telephone at (404) 463-6495 or by email at anderson@audits.ga.gov.

Sincerely,

Greg S. Griffin
State Auditor

cc: Richard L. Arenburg, Esq.