

March 30, 2017

Episcopal Area
 South Georgia Conference of The
 United Methodist Church
 735 Pierce Ave.
 Macon, Georgia 31204-2331

We have audited the financial statements of the Episcopal Area of The South Georgia Conference of the United Methodist Church (a non-profit religious organization) for the year ended December 31, 2016 and have issued our report thereon dated March 30, 2017. The purpose of this letter is to communicate to you information required by professional standards and items we encountered during the audit that we feel should be brought to your attention.

Qualitative Aspects of Accounting Practices

Management is responsible for the selection and use of appropriate accounting policies. The significant accounting policies used by the Episcopal Area are described in the notes to the financial statements. No new accounting policies were adopted and the application of existing policies was not changed during 2016. We noted no transactions entered into by the Episcopal Area during the year for which there is a lack of authoritative guidance or consensus. All significant transactions have been recognized in the financial statements in the proper period.

Difficulties Encountered in Performing the Audit

We encountered no significant difficulties in dealing with management in performing and completing our audit.

Corrected and Uncorrected Misstatements

Professional standards require us to accumulate all misstatements identified during the audit, other than those that are clearly trivial, and communicate them to the appropriate level of management. Management has corrected all such misstatements. In addition, none of the misstatements detected as a result of audit procedures and corrected by management were material, either individually or in the aggregate, to the financial statements taken as a whole.

Disagreements with Management

For purposes of this letter, a disagreement with management is a financial accounting, reporting, or auditing matter, whether or not resolved to our satisfaction, that could be significant to the financial statements or the auditor's report. We are pleased to report that no such disagreements arose during the course of our audit.

Management Representations

We have requested certain representations from management that are included in the management representation letter dated March 30, 2017.

Management Consultations with Other Independent Accountants

In some cases, management may decide to consult with other accountants about auditing and accounting matters, similar to obtaining a “second opinion” on certain situations. If a consultation involves application of an accounting principle to the Organization’s financial statements or a determination of the type of auditor’s opinion that may be expressed on those statements, our professional standards require the consulting accountant to check with us to determine that the consultant has all the relevant facts. To our knowledge, there were no such consultations with other accountants.

Other Audit Findings or Issues

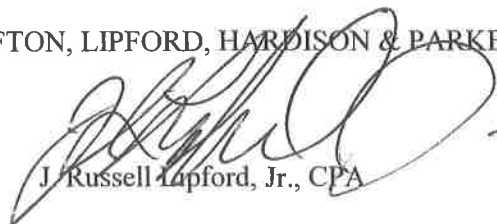
We generally discuss a variety of matters, including the application of accounting principles and auditing standards, with management each year prior to retention as the Organization’s auditors. However, these discussions occurred in the normal course of our professional relationship and our responses were not a condition to our retention.

This information is intended solely for the use of the Episcopal Area of The South Georgia Conference of the United Methodist Church and management of the Organization and is not intended to be and should not be used by anyone other than these specified parties.

Sincerely,

CLIFTON, LIPFORD, HARDISON & PARKER, L.L.C.

By:



J. Russell Lipford, Jr., CPA