

# MARTIN STARNES

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## & ASSOCIATES, CPAs, P.A.

*"A Professional Association of Certified Public Accountants and Management Consultants"*

December 14, 2018

To the Board of Commissioners  
Hoke County  
Raeford, North Carolina

We have audited the financial statements of the governmental activities, the business-type activities, the discretely presented component unit, each major fund, and the aggregate remaining fund information of Hoke County, North Carolina, for the year ended June 30, 2017. Subsequent to the report release date, we discovered that certain disclosures in the compliance letters were omitted from the report.

We have discussed the matter with management and determined that the 2017 Reports on Compliance For Each Major Federal and State Programs; Report on Internal Control Over Compliance; In Accordance With Uniform Guidance; And The State Single Audit Implementation Act should be reissued. No additional audit procedures were necessary from the revisions and our original opinion was not revised.

Management should update the County website and post a notification that the previously posted audit report compliance letters have been revised. The reissued audit will be resubmitted to the North Carolina Local Government Commission and a new Data Collection Form and reporting package will be submitted to the Federal Audit Clearinghouse.

Very truly yours,

*Martin Starnes & Associates, CPAs, P.A.*

Martin Starnes & Associates, CPAs, P.A.  
Hickory, North Carolina