

WAKULLA COUNTY, FLORIDA

CLERK OF THE CIRCUIT COURT

ANNUAL FINANCIAL REPORT

For the Fiscal Year Ended September 30, 2008



Powell & Jones
Certified Public Accountants

WAKULLA COUNTY, FLORIDA
CLERK OF THE CIRCUIT COURT
ANNUAL FINANCIAL REPORT
For the Fiscal Year Ended September 30, 2008

TABLE OF CONTENTS

	PAGE
Independent Auditor's Report	97
FINANCIAL STATEMENTS	
General Fund Balance Sheet	99
General Fund Statement of Revenues, Expenditures and Changes in Fund Balance	100
General Fund Statement of Revenues, Expenditures and Changes in Fund Balances - Budget and Actual	101
Agency Fund Statement of Fiduciary Net Assets	102
Notes to Financial Statements	103 - 107
COMPLIANCE SECTION	
Independent Auditor's Report on Internal Control over Financial Reporting and on Compliance and Other Matters Based on an Audit of Financial Statements Prepared in Accordance with <i>Government Auditing Standards</i>	109
Management Letter	110 111



Powell & Jones
Certified Public Accountants

Richard C. Powell, Jr., CPA
Marian Jones Powell, CPA

1359 S.W. Main Blvd.
Lake City, Florida 32025
386 / 755-4200
Fax: 386 / 719-5504
powellandjones@bellsouth.net

INDEPENDENT AUDITOR'S REPORT

Honorable Clerk of the Circuit Court
Wakulla County, Florida

We have audited the accompanying special purpose fund financial statements of the Wakulla County Clerk of the Circuit Court (the Clerk) as of and for the year ended September 30, 2008, as listed in the table of contents. These special purpose fund financial statements are the responsibility of the Clerk. Our responsibility is to express an opinion on these financial statements based on our audit.

We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the special purpose fund financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the special purpose fund financial statements. An audit also includes assessing the accounting principles used and significant estimates made by the Clerk, as well as evaluating the overall special purpose fund financial statement presentation. We believe that our audit provides a reasonable basis for our opinion.

The accompanying special purpose fund financial statements were prepared for the purpose of complying with Section 218.39(2), *Florida Statutes*, and Rule 10.557(5), of Chapter 10.550, *Rules of the Auditor General - Local Governmental Entity Audits*. As described in Note 1 to the financial statements, the Clerk of the Circuit Court is part of the reporting entity, Wakulla County, Florida. Accordingly, these special purpose fund financial statements are not a complete presentation of the reporting entity's basic financial statements.

In our opinion, the special purpose fund financial statements referred to above present fairly, in all material respects, the financial position of the Wakulla County Clerk of the Circuit Court, as of September 30, 2008, and the results of its operations and budgetary comparisons for the year then ended in conformity with accounting principles generally accepted in the United States of America.

In accordance with *Government Auditing Standards*, we have also issued a report dated March 30, 2009, on our consideration of the Clerk's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, grant agreements, and other matters. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* and should be considered in assessing the results of our audit.

POWELL & JONES
Certified Public Accountants
March 30, 2009

FINANCIAL STATEMENTS

WAKULLA COUNTY, FLORIDA
CLERK OF THE CIRCUIT COURT

GENERAL FUND
BALANCE SHEET
September 30, 2008

ASSETS

Cash and cash equivalents	\$ 237,521
Due from other funds	95,662
Due from other governmental units	67,363
Prepaid expenses	12,940
Total assets	<u>\$ 413,486</u>

LIABILITIES AND FUND BALANCE

Liabilities	
Accounts payable	\$ 11,637
Accrued liabilities	41,265
Due to Board of County Commissioners	124,587
Due to State of Florida	47,762
Total liabilities	<u>225,251</u>
Fund balance	
Reserved	188,235
Total liabilities and fund balance	<u>\$ 413,486</u>

WAKULLA COUNTY, FLORIDA

CLERK OF THE CIRCUIT COURT

GENERAL FUND
STATEMENT OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCE
For the Fiscal Year Ended September 30, 2008

REVENUES	
Intergovernmental	\$ 66,361
Charges for services	
General government	280,412
Court related	990,851
Miscellaneous	258,637
Total revenues	<u>1,596,261</u>
EXPENDITURES	
Current operating	
General government	897,658
Court related	694,119
Capital outlay	
General government	8,530
Total expenditures	<u>1,600,307</u>
Deficiency of revenues over expenditures	<u>(4,046)</u>
OTHER FINANCING SOURCES (USES)	
Transfers from the Board of County Commissioners	454,699
Transfers to the Board of County Commissioners	(117,966)
Transfer to the State of Florida	(249,439)
Total other financing sources (uses)	<u>87,294</u>
Net change in fund balance	83,248
Fund balance, beginning of year	104,987
Fund balance, end of year	<u>\$ 188,235</u>

WAKULLA COUNTY, FLORIDA

CLERK OF THE CIRCUIT COURT

GENERAL FUND
 STATEMENT OF REVENUES, EXPENDITURES AND
 CHANGES IN FUND BALANCE
 BUDGET AND ACTUAL
 For the Fiscal Year Ended September 30, 2008

	Budgeted Amounts		Actual Amounts	Variance with Final Budget Positive (Negative)
	Original	Final		
REVENUES				
Intergovernmental	\$ 29,727	\$ 29,727	\$ 66,361	\$ 36,634
Charges for services				
General government	388,000	392,000	280,412	(111,588)
Court related	947,236	947,236	990,851	43,615
Miscellaneous	183,600	179,600	258,637	79,037
Total revenues	<u>1,548,563</u>	<u>1,548,563</u>	<u>1,596,261</u>	<u>47,698</u>
EXPENDITURES				
Current operating				
General government	981,700	992,346	897,658	94,688
Court related	715,623	712,070	694,119	17,951
Capital outlay				
General government	42,000	20,000	8,530	11,470
Court related	2,000	-	-	-
Total expenditures	<u>1,741,323</u>	<u>1,724,416</u>	<u>1,600,307</u>	<u>124,109</u>
Excess (deficiency) of revenues over (under) expenditures	<u>(192,760)</u>	<u>(175,853)</u>	<u>(4,046)</u>	<u>171,807</u>
OTHER FINANCING SOURCES (USES)				
Transfers from the Board of County Commissioners	454,700	454,700	454,699	(1)
Transfers to the Board of County Commissioners	-	(41,081)	(117,966)	(76,885)
Transfer to the State of Florida	<u>(261,940)</u>	<u>(237,766)</u>	<u>(249,439)</u>	<u>(11,673)</u>
Total other financing sources (uses)	<u>192,760</u>	<u>175,853</u>	<u>87,294</u>	<u>(88,559)</u>
Net change in fund balance	-	-	83,248	83,248
Fund balance, beginning of year	<u>104,987</u>	<u>104,987</u>	<u>104,987</u>	-
Fund balance, end of year	<u>\$ 104,987</u>	<u>\$ 104,987</u>	<u>\$ 188,235</u>	<u>\$ 83,248</u>

WAKULLA COUNTY, FLORIDA

CLERK OF CIRCUIT COURT

AGENCY FUND
STATEMENT OF FIDUCIARY NET ASSETS
September 30, 2008

ASSETS	
Cash and cash equivalents	\$ 457,826
Total assets	<u>\$ 457,826</u>
LIABILITIES AND NET ASSETS	
Liabilities	
Due to individuals	\$ 287,614
Due to other funds	95,662
Due to Board of County Commissioners	23,761
Due to other governmental units	50,789
Total liabilities	<u>457,826</u>
Net assets	-
Total liabilities and net assets	<u>\$ 457,826</u>

WAKULLA COUNTY, FLORIDA
CLERK OF THE CIRCUIT COURT
NOTES TO FINANCIAL STATEMENTS

September 30, 2008

NOTE 1 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

The following is a summary of the more significant accounting policies of the Wakulla County Clerk of the Circuit Court (the Clerk).

(a) Reporting Entity - The Governmental Accounting Standards Board (GASB) in its Statement No. 14, "The Financial Reporting Entity," as amended by GASB 39 "Determining Whether Certain Organizations Are Component Units an Amendment of GASB Statement 14", establishes standards for defining the financial reporting entity. In developing these standards, the GASB assumed that all governmental organizations are responsible to elected officials at the federal, state, or local level. Financial reporting by a state or local government should report the elected officials' accountability for those organizations.

The Clerk, as established by Article VIII of the Constitution of the State of Florida, is an elected official of the County. Although the Clerk's Office is operationally autonomous from the Board of County Commissioners, it does not hold sufficient corporate powers of its own to be considered a legally separate entity for financial reporting purposes. Therefore, the Clerk is reported as a part of the primary government of Wakulla County, Florida. The Clerk's special purpose financial statements do not purport to reflect the financial position or the results of operations of Wakulla County, Florida, taken as a whole.

These special purpose financial statements of the Clerk are issued separately to comply with Section 10.557(5), *Rules of the Auditor General for Local Governmental Entity Audits*, pursuant to Section 218.69, *Florida Statutes*. Section 10.557(5), *Rules of the Auditor General for Local Governmental Entity Audits*, requires the Clerk to present only fund financial statements. Accordingly, due to the omission of government-wide financial statements and certain financial statement disclosures including a management's discussion and analysis, these financial statements do not constitute a complete presentation of the financial position of the Clerk and the changes in its financial position for the year then ended in conformity with GASB Statement No. 34, but otherwise constitute financial statements prepared in conformity with accounting principles generally accepted in the United States of America.

The financial activities of the Clerk, as a constitutional officer, are included in the basic financial statements of Wakulla County, Florida.

The Clerk of the Circuit Court funds operations as a fee officer and a budget officer pursuant to *Florida Statutes*, Chapters 28, 218 and 129, respectively. As a fee officer, the Clerk collects fees and commissions from Circuit and County Court activities and from other County activities. As a Budget Officer, the operations of the Clerk of the Circuit Court relating to the Board of County Commissioners are approved and funded by the Board of County Commissioners. The budgeted receipts from the Board of County Commissioners are recorded as other financing sources in the Clerk of the Circuit Court's special purpose

financial statements and as other financing uses in the Board of County Commissioners' financial statements. Any excess of revenues and other financing sources received over expenditures are to be remitted to the Board of County Commissioners and the State of Florida at year end, except for unexpended records modernization monies and net child support reimbursements.

Measurement Focus, Basis of Accounting, and Basis of Presentation – Fund financial statements report detailed information about the Clerk. The focus of fund financial statements is on major funds rather than reporting funds by type. Each major fund is reported in a separate column. For the year ended September 30, 2008, the Clerk reported its only governmental fund, the General Fund, as a major fund.

Governmental Funds

Governmental funds are accounted for using the flow of current financial resources measurement focus. Only current assets and current liabilities, generally, are included on the balance sheet. Operating statements for these funds present increases (i.e., revenues and other financing sources) and decreases (i.e., expenditures and other financing uses) in net current assets. The Clerk reports the following governmental fund type:

General Fund – The General Fund of the Clerk is used to account for all financial resources which are generated from operations of the Clerk's Office, appropriations from the Board of County Commissioners, and any other resources not required to be accounted for in another fund.

The modified accrual basis of accounting is used by governmental funds. Under the modified accrual basis of accounting, revenues are recognized when susceptible to accrual (i.e., when they become measurable and available to finance liabilities of the current fiscal year). For this purpose, the Clerk considers revenues to be available if they are collected within 60 days of the end of the current period. Expenditures are recorded when the related fund liability is incurred, except for certain compensated absences, which are recognized as expenditures to the extent they have matured.

Interest income and other revenue are recognized as they are earned and become measurable and available to pay liabilities of the current period.

Approximately 20% of the Clerk's funding is appropriated by the Board of County Commissioners. In applying the susceptible to accrual concept to intergovernmental revenue, there are essentially two types of revenue. In one, moneys must be expended on the specific purpose or project before any amounts will be paid to the Clerk; therefore, revenue is recognized based upon the expenditures incurred. Grant revenue is recorded in this manner. In the other, moneys are virtually unrestricted and are revocable only for failure to comply with prescribed compliance requirements. These resources are reflected as revenue at the time of receipt, or earlier, if the "susceptible to accrual" criteria are met.

Additionally, the Clerk reports the following fund types:

Agency Fund – The agency fund of the Clerk is used to account for assets held by the Clerk as an agent for individuals, private organizations, other governments, and/or other funds. Agency funds are custodial in nature (assets equal liabilities) and do not involve measurement of results of operations.

(c) **Budgets and Budgetary Accounting** - The preparation, adoption, and amendment of the budget is governed by Chapter 129, *Florida Statutes*. The fund is the legal level of control.

Annual budgets are legally adopted for governmental fund types. The Wakulla Clerk of the Circuit Court operates as both a budget and fee officer.

An annual budget is legally adopted for the General Fund. Budget amendments were made to the budget during the fiscal year. Budgetary data presented in the accompanying special purpose financial statements represents the "original" and "final" budget data. Budget appropriations lapse at year-end. Additionally, the budget required certain adjustments to be consistent with generally accepted accounting principles.

(d) **Cash and Cash Equivalents** - The Clerk's cash and cash equivalents are considered to be cash on hand, demand deposits, and short-term investments with original maturities of three months or less from acquisition date.

(e) **Compensated Absences** - Compensated absences are absences for which employees will be paid such as vacation and sick leave. A liability for compensated absences that are attributable to services already rendered and that are not contingent on a specific event that is outside the control of the government and its employees is accrued as employees earn the rights to the benefits. Compensated absences that relate to future services or that are contingent on a specific event that is outside the control of the government and its employees are accounted for in the period in which such services are rendered or such events take place.

In the governmental funds, compensated absences that are expected to be liquidated with expendable available financial resources are reported as an expenditure and fund liability in the fund of the Board of County Commissioners that will pay for them. The remainder of the compensated absences liability totaling \$70,424 is reported in the General Long-Term Debt Accounts of Wakulla County, Florida.

NOTE 2. PENSION PLANS

Plan Description: The Clerk participates in the State of Florida Retirement System, a cost sharing multiple employer public employee retirement system administered by the State of Florida. The Florida Retirement System provides retirement and disability benefits. The Division of Retirement issues a publicly available financial report. That report may be obtained by writing to the Division of Retirement, 2639-C North Monroe Street, Tallahassee, Florida 32399-1560 or calling (850) 488-5760.

Funding Policy: The Clerk is required to contribute 9.85% for regular annually covered employees' salary, 13.12% for senior management annually covered employees' salary, 16.53% for elected County official's annual salary, and 10.91% for employees participating in the Deferred Retirement Option Program (DROP). Employees are not required to contribute to the Retirement System. The contribution requirements may be changed by the Florida Retirement System. For each of the three years ended September 30, 2008, 2007 and 2006, the Clerk contributed 100% of the required contribution to the Florida Retirement System. The Clerk contributions to the Florida Retirement System for the three years ended September 30, 2008, 2007 and 2006 were \$114,558, \$107,291, and \$77,651, respectively.

NOTE 3. DEPOSITS

At year end, the carrying amount of the Clerk's deposits was \$695,347 and the bank balances were \$714,256. Of the bank balances, \$100,000 was covered by federal depository insurance. Any balance in excess of FDIC insurance is covered by collateral held by the Clerk's custodial banks which is pledged to a state trust fund that provides security in accordance with Florida Security for Public Deposits Act, Chapter 280, *Florida Statutes*.

The Florida Security for Public Deposits Act established guidelines for qualification and participation by banks and savings associations, procedures for the administration of the collateral requirements and characteristics of eligible collateral. Under the Act, the qualified public depository must pledge at least 50 percent of the average daily balance for each month that all public deposits are in excess of any applicable deposit insurance. Additional collateral, up to a maximum of 125 percent, may be required, if deemed necessary under the conditions set forth in the Act. Obligations pledged to secure deposits must be delivered to the State Chief Financial Officer or, with the approval of the State Chief Financial Officer, to a bank, savings association, or trust company provided a power of attorney is delivered to the State Chief Financial Officer. Under the Act, the pool may assess participating financial institutions on a pro rata basis to fund any shortfall in the event of the failure of a member institution.

NOTE 4. RISK MANAGEMENT

The Clerk is exposed to various risks of loss related to torts; theft of, damage to and destruction of assets; errors or omissions; injuries to employees and the public; and damage to property of others. The Clerk participates in the risk management program through the Board of County Commissioners which uses commercial insurance and a public entity risk pool to cover certain risks from loss.

The Board of County Commissioners obtained commercial insurance against losses for the following types of risk:

- Real and Personal Property Damage
- Public Employees' Bond
- Workers' Compensation
- Automobile Liability

Workers' compensation coverage is provided under a retrospectively rated policy. Premiums are accrued based on the ultimate cost-to-date of the Board of County Commissioners' experience for these types of risk.

The Board of County Commissioners participates in the Florida Association of Counties Trust (FACT), a public entity risk pool for risks related to comprehensive general liability. The agreement provides that the financial liability of each participating county is limited to premiums and surplus contributions paid or obligations made to FACT. Aggregate coverage provided is limited to \$1,000,000 for each claim.

NOTE 5. INTERFUND RECEIVABLES AND PAYABLES

Balances at September 30, 2008 were:

	<u>Interfund Receivables</u>	<u>Interfund Payables</u>
General Fund	\$ 95,662	\$ -
Trust Agency Fund	-	95,662
	<u>\$ 95,662</u>	<u>\$ 95,662</u>

NOTE 6. CONTINGENT LIABILITIES

The Clerk is defendant in pending litigation regarding a former employee. Although the outcome of the lawsuit is not presently determinable, in the opinion of the Clerk's attorney, the resolution of this matter will not have a material adverse effect on the financial condition of the Clerk of the Circuit Court.

COMPLIANCE SECTION

**INDEPENDENT AUDITOR'S REPORT ON INTERNAL CONTROL OVER
FINANCIAL REPORTING AND ON COMPLIANCE AND OTHER MATTERS
BASED ON AN AUDIT OF FINANCIAL STATEMENTS PERFORMED IN
ACCORDANCE WITH GOVERNMENT AUDITING STANDARDS**

To the Clerk of the Circuit Court
Wakulla County, Florida

We have audited the special purpose fund financial statements of the Wakulla County Clerk of the Circuit Court, as of and for the year ended September 30, 2008, and have issued our report thereon dated March 30, 2009. Our report included a paragraph stating that the Clerk of the Circuit Court is an integral part of Wakulla County, the primary government for financial reporting purposes. We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States.

Internal Control Over Financial Reporting - In planning and performing our audit, we considered the Wakulla County Clerk of the Circuit Court's internal control over financial reporting as a basis for designing our auditing procedures for the purpose of expressing our opinion on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the Wakulla County Clerk of the Circuit Court's internal control over financial reporting. Accordingly, we do not express an opinion on the effectiveness of the Office's internal control over financial reporting.

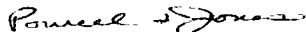
A control deficiency exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent or detect misstatements on a timely basis. A significant deficiency is a control deficiency, or combination of control deficiencies, that adversely affects the Office's ability to initiate, authorize, record, process, or report financial data reliably in accordance with generally accepted accounting principles, such that there is more than a remote likelihood that a misstatement of the Office's financial statements that is more than inconsequential will not be prevented or detected by the Office's internal control.

A material weakness is a significant deficiency, or combination of significant deficiencies, that results in more than a remote likelihood that a material misstatement of the financial statements will not be prevented or detected by the Office's internal control.

Our consideration of internal control over financial reporting was for the limited purpose described in the first paragraph of this section and would not necessarily identify all deficiencies in internal control that might be significant deficiencies or material weaknesses. We did not identify any deficiencies in internal control over financial reporting that we consider to be material weaknesses, as defined above.

Compliance and Other Matters - As part of obtaining reasonable assurance about whether the Wakulla County Clerk of the Circuit Court's financial statements are free of material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts and grant agreements, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance and other matters with these provisions was not an objective of our audit and, accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

This report is intended solely for the information and use of management, the Clerk of the Circuit Court of Wakulla County, the Board of County Commissioners, and the Auditor General of Florida. This restriction is not intended to limit the distribution of this report, which is a matter of public record.



POWELL & JONES
Certified Public Accountants
March 30, 2009

MANAGEMENT LETTER

Honorable Clerk of the Circuit Court
Wakulla County, Florida

We have audited the financial statements of the Wakulla County Clerk of the Circuit Court (Clerk), as of and for the year ended September 30, 2008, and have issued our report thereon dated March 30, 2009. We have also issued our report on compliance and on internal control over financial reporting. That report should be considered in conjunction with this management letter.

We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Additionally our audit was conducted in accordance with the provisions of Chapter 10.550, *Rules of the Auditor General*, which govern the conduct of local governmental entity audits performed in the State of Florida and require that certain items be addressed in this letter.

PRIOR YEAR FINDINGS

There were no reportable findings in the prior year.

CURRENT YEAR FINDINGS

There were no reportable findings in the current year.

AUDITOR GENERAL COMPLIANCE MATTERS

Annual Local Government Financial Report - The Financial Report filed with the Department of Financial Services pursuant to Section 218.32(1)(a), *Florida Statutes*, is in agreement with the accompanying financial statements of Wakulla County, Florida, for the year ended September 30, 2008. The financial statements of the Clerk of Circuit Court are combined with other County agencies in that report.

Investment of Public Funds - The Clerk complied with Section 218.415, *Florida Statutes*, regarding the investment of public funds during the fiscal year.

Financial Emergency Status - Nothing came to our attention that caused us to believe that the Clerk had met any of the conditions described in Section 218.503(1)(a), *Florida Statutes*, that might result in a financial emergency.

Financial Condition Assessment - As required by the *Rules of the Auditor General* (Sections 10.554(7)(c) and 10.556(7)), we applied financial condition assessment procedures. It is management's responsibility to monitor the entity's financial condition, and our financial condition

assessment was based in part on representations made by management and the review of financial information they provided.

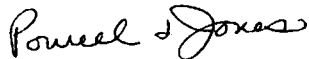
Requirements of Section 28.35, Florida Statutes - For the fiscal year ended September 30, 2008, the Clerk complied with the following:

1. The budget certified by the Florida Clerk of Courts Operations Corporation
2. The performance standards developed and certified to Section 28.35, *Florida Statutes*

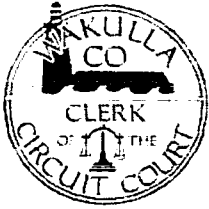
Our audit did not disclose any further items that would be required to be reported under *Rules of the Auditor General*, Chapter 10.550.

CONCLUSION

We have reviewed information regarding our audit with the Clerk and have provided him with appropriate documentation as requested. We very much enjoyed the challenges and experiences associated with this audit of the Office. We appreciate the overall high quality of the financial records and personnel in the Clerk's Office. We also appreciate the helpful assistance and courtesy afforded us by these employees.

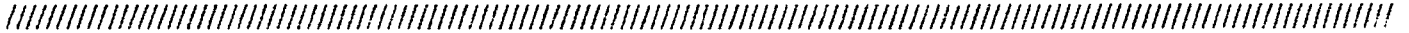


POWELL & JONES
Certified Public Accountants
March 30, 2009



Phone (850) 926-0905
Fax (850) 926-0938
E-mail bxt@clerk.wakulla.fl.us

Brent X. Thurmond
Clerk of Circuit and County Courts
Wakulla County
3056 Crawfordville Hwy.
Crawfordville, Fl. 32327



May 29, 2009

Mr. Richard Powell
Powell & Jones
Certified Public Accountants
1359 SW Main Blvd.
Lake City, Florida 32025

Mr. Powell,

I have read the Management Letter dated April 7, 2009 prepared for the audited financial statements for the Wakulla County Board of County Commissioners and its Constitutional Officers for the fiscal year ended September 30, 2008. The Wakulla County Clerk of Court concurs with the management letter and is pleased that there were no findings therein for the Clerk's Office.

I am pleased with the relationship we have built with your team of auditors. Your representatives were professional in every respect and we look forward to working with them again next year.

Sincerely,

Brent X. Thurmond, CPA
Clerk of Court