

May 30, 2007

Honorable Brent X. Thurmond  
Clerk of Circuit Court  
Wakulla County  
3056 Crawfordville Highway  
Crawfordville, Florida 32327

Dear Mr. Thurmond:

We are sending this letter as a follow-up to our site visit on May 30, 2007. The purpose of our visit was to test the amounts listed on the Title IV-D Services Reimbursement Invoices for compliance with OMB Circular A-87 and Florida Department of Revenue Invoice Completion Instructions, for agreement to the County's RMS and indirect/fixed cost rate percentages, and for mathematical accuracy and completeness. Our testing period included reimbursement invoices submitted for the period November 2005 through December 2006.

Below is a finding and our recommendation for corrective action that resulted from our site visit. This finding is consistent with our discussions with you and/or your staff at the conclusion of our visit. Please remember that the Florida Department of Revenue has the final authority to determine if any revisions to previously filed invoices are necessary for any site visit findings.

***Finding 07-01***

OMB Circular A-133, Subpart C – Auditees, Section .310(6)(1) states that the Schedule of Expenditures of Federal Awards shall “list individual Federal programs by Federal agency.” During our procedures, we noted that although the child support grant was included in the *Schedule of Expenditures of Federal and State Financial Assistance* in the County's September 30, 2005 audited financial statements, it appears to be under the incorrect heading.

**Recommendation:** *To ensure compliance with OMB Circular A-133, we recommend that the Child Support Enforcement Title IV-D grant expenditures be reported under the correct heading (U.S. Department of Health and Human Services) with funds passed through the Florida Department of Revenue in the Schedule of Expenditures of Federal and State Financial Assistance.*

**Disallowed Costs:** \$ Not Applicable

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You and your staff were very helpful in providing the requested information necessary to complete our engagement and were very courteous to take the time to assist us while we were there. Should you wish to discuss this finding, please do not hesitate to call me at 850-878-6189.

Sincerely,

A handwritten signature in cursive script that reads "Bonnie T. Gandy". The signature is written in black ink and is positioned to the right of the typed name.

Bonnie T. Gandy, CPA

BTG:stf

Cc:  Tamika Peterson  
Ron Webster, FACC