

August 22, 2008

Honorable Brent X Thurmond
Clerk of the Circuit Court
Wakulla County
3056 Crawfordville Highway
Crawfordville, FL 32327

Dear Mr. Thurmond:

We are sending this letter as a follow-up to our site visit on May 8, 2008. 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 and for mathematical accuracy and completeness. Our testing period included reimbursement invoices submitted for the period January 2007, through December 2007.

Below are two findings and our recommendations for corrective action that resulted from our site visit. These findings are 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.

We would appreciate your response to the following findings within five business days of receipt of this letter. Please email your response to Amy Starkey at astarkey@thf-cpa.com, and mail the signed hard copy to the attention of Amy Starkey at Thomas Howell Ferguson P.A., P.O. Drawer 14569, Tallahassee, Florida, 32317-4569.

Finding 08-01

During our review of the monthly Title IV-D Services reimbursement invoices, it was noted that operating expenses included for reimbursement on the January 2007 invoice were also included on the April 2007 invoice.

To ensure compliance with Florida Department of Revenue RMS Invoice Completion Instructions and OMB Circular A-87, we recommend that invoices and related support be reviewed and the review/approval documented prior to submission of the invoices to the Florida Department of Revenue.

Disallowed Costs: \$472.57

Finding 08-01

The Florida Department of Revenue does not consider costs for the administration of private child support cases incurred under contract with ACS to be eligible for reimbursement under the Title IV-D grant. During our review of the monthly Title IV-D Services reimbursement invoices, we noted that several payments to ACS for the administration of private child support cases were included in operating costs on the April and August 2007 invoices.

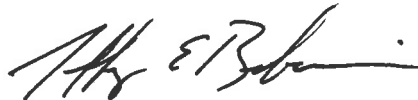
To ensure compliance with the Florida Department of Revenue RMS Invoice Completion Instructions, we recommend that payments to ACS for the administration of private child support cases be excluded from operating costs included on the Title IV-D Services Reimbursement Invoices.

Disallowed Costs: \$570.06 for two invoices tested (April and August 2007)

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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 from your schedules to assist us while we were there. Should you wish to discuss these findings, please do not hesitate to call me at 850-668-8100.

Sincerely,



Jeffrey E. Barbacci
Thomas Howell Ferguson P.A.

JEB:ao