



Law, Redd, Crona & Munroe, P.A.  
*Certified Public Accountants*

February 1, 2008

Honorable Sharon Bock  
Clerk of Circuit Court  
Palm Beach County  
301 North Olive Avenue, 9<sup>th</sup> Floor  
West Palm Beach, Florida 33401

Dear Ms. Bock:

We are sending this letter as a follow-up to our site visit on February 1, 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, 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 July 2006 through September 2007.

We have no findings or recommendations that resulted from our site visit.

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 have any questions concerning the site visit, please do not hesitate to call me at 850-878-6189.

Sincerely,

Bonnie T. Gandy, CPA  
Law, Redd, Crona & Munroe, P.A.

BTG:stf

Cc: ✓ Alan Bray  
Ron Webster, FACC