

Martin County, Florida
Independent Auditors' Management Letters
in Accordance with *Rules of the Auditor General*
of the State of Florida
Year Ended September 30, 2009

Martin County, Florida



Independent Auditors' Management Letter

To the Honorable Board of County Commissioners
and Constitutional Officers of Martin County, Florida:

We have audited the basic financial statements of Martin County, Florida (the "County") as of and for the year ended September 30, 2009, and have issued our report thereon dated March 19, 2010. We have also audited the financial statements of the Martin County Community Redevelopment Agency (the "CRA"), presented as supplementary information in the accompanying combining financial statements as of and for the year ended September 30, 2009.

We conducted our audit in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; and OMB Circular A-133, *Audits of States, Local Governments, and Non-Profit Organizations*. We have issued our Independent Auditors' 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*, our Independent Auditors' Report on Compliance and Internal Control over Compliance Applicable to each Major Federal Awards Program and State Financial Assistance Project, and Schedule of Findings and Questioned Costs. Disclosures in these reports and schedule, which are dated March 19, 2010, should be considered in conjunction with this management letter.

Additionally, our audit was conducted in accordance with Chapter 10.550, Rules of the Auditor General, which governs the conduct of local governmental entity audits performed in the State of Florida. This letter includes the following information, which is not included in the aforementioned auditor's reports or schedule:

Section 10.554(1)(i)1., *Rules of the Auditor General*, requires that we determine whether or not corrective actions have been taken to address findings and recommendations made in the preceding annual financial audit report. Reference to whether corrective actions have been taken is provided in separate management letters for each County agency.

Section 10.554(1)(i)2., *Rules of the Auditor General*, requires our audit to include a review of the provisions of Section 218.415, Florida Statutes, regarding the investment of public funds. In connection with our audit of the financial statements of the Board, nothing came to our attention that would cause us to believe that the County was in noncompliance with Section 218.415 regarding the investment of public funds.

Section 10.554(1)(i)3., *Rules of the Auditor General*, requires disclosure in the management letter of any recommendations to improve the County's financial management. Reference to recommendations is provided in separate management letters for each County agency. We did not audit the responses to our recommendations, which, if applicable, are provided in conjunction with the management letters, and, accordingly, we express no opinion on them.

Section 10.554(1)(i)4., *Rules of the Auditor General*, requires disclosure in the management letter of any violations of provisions of contracts or grant agreements, or abuse, that have an effect on the financial statements that is less than material but more than inconsequential. In connection with our audit, we did not have any such findings.

Section 10.554(1)(i)5., *Rules of the Auditor General*, provides that the auditor may, based on professional judgment, report the following matters that have an inconsequential effect on financial statements, considering both quantitative and qualitative factors: (1) violations of provisions of contracts or grant agreements, fraud, illegal acts, or abuse, and (2) control deficiencies that are not significant deficiencies. In connection with our audit, we did not have any such findings.

Section 10.554(1)(i)6., *Rules of the Auditor General*, requires that the name or official title and legal authority for the primary government and each component unit of the reporting entity be disclosed in the management letter, unless disclosed in the notes to the financial statements. Such disclosure is included in notes to the financial statements.

Section 10.554(1)(i)7.a., *Rules of the Auditor General*, requires a statement be included as to whether or not the local governmental entity has met one or more of the conditions described in Section 218.503(1), Florida Statutes, and identification of the specific condition(s) met. In connection with our audit of the financial statements of the County, the results of our tests did not indicate the County met any of the specified conditions of a financial emergency contained in Section 218.503(1). However, our audit does not provide a legal determination on the County's compliance with this requirement.

Section 10.554(1)(i)7.b., *Rules of the Auditor General*, requires that we determine whether the annual financial report for the County for the fiscal year ended September 30, 2009, filed with the Florida Department of Financial Services pursuant to Section 218.32(1)(a), Florida Statutes, is in agreement with the annual financial audit report for the fiscal year ended September 30, 2009. Our comparison of the financial report filed with the Florida Department of Financial Services to the County's 2009 audited financial statements resulted in no material differences.

Pursuant to Sections 10.554(1)(i)7.c. and 10.556(7), *Rules of the Auditor General*, we applied financial condition assessment procedures. It is management's responsibility to monitor the County's financial condition, and our financial condition assessment was based in part on representations made by management and the review of financial information provided by same.

Pursuant to Chapter 119, Florida Statutes, this management letter is a public record and its distribution is not limited. Auditing standards generally accepted in the United States of America require us to indicate that this letter is intended solely for the information and use of management, the Board of County Commissioners and Constitutional Officers of Martin County, Florida, the Florida Auditor General and applicable state and federal agencies, and is not intended to be and should not be used by anyone other than these specified parties.

Cheryl Behaert & Holland, L.L.P.

Orlando, Florida
March 19, 2010

MARTIN COUNTY, FLORIDA
Board of County Commissioners
Appendix A--Management Letter Comments
September 30, 2009

INFORMATION SYSTEMS DEPARTMENT

Penetration & Vulnerability Testing

Observation 2009-1: A penetration and vulnerability test has not been performed on the network. This increases the risk that weaknesses and vulnerabilities in the network could be exploited. During the lifetime of any network, changes can occur which may create situations that perpetuate imperfect security, and these situations can compound over time.

Recommendation: To mitigate the risk that gaps in security can be overlooked, we recommend that a penetration and vulnerability test be periodically performed by a third party.

Management's Response: The Department has evaluated this action for several years now. However, vulnerability and penetration testing involves a certain degree of risk to on-line systems which, here-to-fore, many of the agencies who are on the network are unwilling to take. Further, none of the traditional consultants we have contacted have been able to assure the County that their testing can be limited nor mitigated. Until such testing can be performed with acceptable mitigation and risk reduction as a responsibility of those conducting the tests, we are reluctant to subject to such testing. We have recently been provided with recommendations of new companies who may be able to provide acceptable risk mitigation and testing and will pursue them as recommended. During the last review period we had stated that we did contact several companies and received quotes from some, including Verizon, Accuvant, and IBM. However, given the deepening economic downturn conditions and severe budget reductions, this additional cost, like in the past review period has not been funded.

Disaster Recovery Plan

Observation 2009-2: There is no formal disaster recovery plan for recovering from a disaster affecting data processing services and the loss of financial systems and data. Statistics show that companies without a disaster recovery plan incurred higher costs and take longer to recover from a disaster than companies with a written and tested disaster recovery plan. Also entities without disaster recovery plans have a greater risk of business failure if they experience a disaster that affects their operations or information systems. Entities should have a business continuity plan, which include provisions for continuing business operations in the event of a disaster and during the recovery period. Also, a disaster recovery plan is not considered complete until it has been tested.

Recommendation: We understand that the County currently participates in the Florida Technology Disaster Recovery Consortium and is informally developing disaster recovery technologies. We recommend that the County set a target date for the completion of their comprehensive, formal disaster recovery plan and that the plan be periodically tested and updated based on the results of testing.

Management's Response: While not yet part of a formal disaster plan, we have undertaken a specific project that will provide much more resilient and robust disaster mitigation. This is the Oracle Real Application Cluster project. This project will create an operating environment where the database portions of the applications will exist in two physical locations with a recovery instance (from Oracle Data guard) in a third location. In addition we had planned to move the Oracle Application Server to Linux platforms and create load balanced and redundant servers in the year (FY10). Once completed, this will make the entire Banner, FMS, Ventyx, CIS, and Kiva applications redundant with offsite disaster recover capability. Unfortunately, given the deepening economic downturn conditions and severe budget reductions, hiring freezes and staff turnover, this project has had to be put on hold until later in the calendar year 2010.

Though this is not exactly what was recommended, it does move the County closer to the recommendation and we continue to make requests to fund a full Disaster Recover Plan as recommended.

MARTIN COUNTY, FLORIDA
Board of County Commissioners
Appendix A--Management Letter Comments
September 30, 2009

Banner Access

Observation 2009-3: Banner is the County's General Ledger and Financial System. There is no formal process in place for periodic review of Banner access by management of user departments. Without a periodic review of access, users that are assigned a level of access that is higher than is needed for their job responsibilities or terminated employees that retain access after they have been terminated may go undetected.

Recommendation: We recommend that the County implement a process for periodic review of Banner access. This review should take place at two levels. From time-to-time, as appropriate, security classes should be reviewed by department management to verify that the classes as defined remain appropriate. In addition, managers of user departments should be required to periodically review and certify, in writing, the access rights of individual Banner users.

Management's Response: In the past year, the County underwent an extensive reorganization, had staff turnover, and has had limited staffing in the Purchasing and Human Resources divisions. Consequently, this task has not yet been implemented. However, we will work with the management of user departments to define access authorization for individuals.

Martin County, Florida
Clerk of the Circuit Court



Independent Auditors' Management Letter

To the Honorable Marsha Ewing,
Clerk of the Circuit Court of Martin County, Florida:

We have audited the financial statements of each major fund and the aggregate remaining fund information of the Martin County, Florida Clerk of the Circuit Court (the "Clerk") as of and for the year ended September 30, 2009, which collectively comprise the Clerk's basic financial statements, and have issued our report thereon dated March 12, 2010.

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. We have issued our Independent Auditors' 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*. Disclosures in this report, which is dated March 12, 2010, should be considered in conjunction with this management letter.

Additionally, our audit was conducted in accordance with Chapter 10.550, *Rules of the Auditor General – Local Governmental Entity Audits*, which govern the conduct of local governmental entity audits performed in the State of Florida. This letter includes the following information, which is not included in the aforementioned auditors' reports.

Section 10.554(1)(i)1., *Rules of the Auditor General*, requires that we determine whether or not corrective actions have been taken to address findings and recommendations made in the preceding annual financial audit report. No findings and recommendations were made in the preceding annual financial audit report.

Section 10.554(1)(i)2., *Rules of the Auditor General*, require our audit to include a review of the provisions of Section 218.415, Florida Statutes, regarding the investment of public funds. In connection with our audit of the financial statements of the Clerk, nothing came to our attention that would cause us to believe that the Clerk was in noncompliance with Section 218.415 regarding the investment of public funds.

Section 10.554(1)(i)3., *Rules of the Auditor General*, requires that we address in the management letter any recommendations to improve financial management. In connection with our audit, we did not have any such recommendations.

Section 10.554(1)(i)4., *Rules of the Auditor General*, requires that we address violations of provisions of contracts or grant agreements, or abuse, that have an effect on the financial statements that is less than material but more than inconsequential. In connection with our audit, we did not have any such findings.

Section 10.554(1)(i)5., *Rules of the Auditor General*, provides that the auditor may, based on professional judgment, report the following matters that have an inconsequential effect on financial statements, considering both quantitative and qualitative factors: (1) violations of provisions of contracts or grant agreements, fraud, illegal acts, or abuse, and (2) control deficiencies that are not significant deficiencies. In connection with our audit, we did not have any such findings.

Section 10.554(1)(i)6., *Rules of the Auditor General*, requires that the name or official title and legal authority for the primary government and each component unit of the reporting entity be disclosed in the management letter, unless disclosed in the notes to the financial statements. The Clerk is a separately elected county official established pursuant to the Constitution of the State of Florida. There are no component units related to the Clerk.

Section 10.554(1)(i)8., *Rules of the Auditor General*, requires a statement as to whether or not the Clerk complied with the requirements of Sections 28.35 and 28.36, Florida Statutes. In connection with our audit of the financial statements of the Clerk, our testing did not indicate that the Clerk was in noncompliance with the requirements of Sections 28.35 or 28.36.

Pursuant to Chapter 119, Florida Statutes, this management letter is a public record and its distribution is not limited. Auditing standards generally accepted in the United States of America require us to indicate that this letter is intended solely for the information and use of management and the Florida Auditor General, and is not intended to be and should not be used by anyone other than these specified parties.

Cheng, Behaert & Holland, L.L.P.

Orlando, Florida
March 12, 2010

Martin County, Florida
Property Appraiser



Independent Auditors' Management Letter

To the Honorable Laurel Kelly
Property Appraiser of Martin County, Florida:

We have audited the financial statements of the major fund of the Martin County, Florida Property Appraiser (the "Property Appraiser") as of and for the year ended September 30, 2009, which collectively comprise the Property Appraiser's basic financial statements, and have issued our report thereon dated March 12, 2010.

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. We have issued our Independent Auditors' 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*. Disclosures in this report, which is dated March 12, 2010, should be considered in conjunction with this management letter.

Additionally, our audit was conducted in accordance with Chapter 10.550, *Rules of the Auditor General – Local Governmental Entity Audits*, which govern the conduct of local governmental entity audits performed in the State of Florida. This letter includes the following information, which is not included in the aforementioned auditors' reports.

Section 10.554(1)(i)1., *Rules of the Auditor General*, requires that we determine whether or not corrective actions have been taken to address findings and recommendations made in the preceding annual financial audit report. No recommendations were made in the preceding annual financial audit report.

Section 10.554(1)(i)2., *Rules of the Auditor General*, require our audit to include a review of the provisions of Section 218.415, Florida Statutes, regarding the investment of public funds. In connection with our audit of the financial statements of the Property Appraiser, nothing came to our attention that would cause us to believe that the Property Appraiser was in noncompliance with Section 218.415 regarding the investment of public funds.

Section 10.554(1)(i)3., *Rules of the Auditor General*, requires that we address in the management letter any recommendations to improve financial management. In connection with our audit, we did not have any such recommendations.

Section 10.554(1)(i)4., *Rules of the Auditor General*, requires that we address violations of provisions of contracts or grant agreements, or abuse, that have an effect on the financial statements that is less than material but more than inconsequential. In connection with our audit, we did not have any such findings.

Section 10.554(1)(i)5., *Rules of the Auditor General*, provides that the auditor may, based on professional judgment, report the following matters that have an inconsequential effect on financial statements, considering both quantitative and qualitative factors: (1) violations of provisions of contracts or grant agreements, fraud, illegal acts, or abuse, and (2) control deficiencies that are not significant deficiencies. In connection with our audit, we did not have any such findings.

Section 10.554(1)(i)6., *Rules of the Auditor General*, requires that the name or official title and legal authority for the primary government and each component unit of the reporting entity be disclosed in the management letter, unless disclosed in the notes to the financial statements. The Property Appraiser is a separately elected county official established pursuant to the Constitution of the State of Florida. There are no component units related to the Property Appraiser.

Pursuant to Chapter 119, Florida Statutes, this management letter is a public record and its distribution is not limited. Auditing standards generally accepted in the United States of America requires us to indicate that this letter is intended solely for the information and use of management, the Florida Auditor General, and is not intended to be and should not be used by anyone other than these specified parties.

Cheng, Behaert & Holland, L.L.P.

Orlando, Florida
March 12, 2010

Martin County, Florida
Sheriff



Independent Auditors' Management Letter

To the Honorable Robert L. Crowder,
Sheriff of Martin County, Florida:

We have audited the financial statements of each major fund and the aggregate remaining fund information of the Martin County, Florida Sheriff (the "Sheriff") as of and for the year ended September 30, 2009, which collectively comprise the Sheriff's basic financial statements, and have issued our report thereon dated March 11, 2010.

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. We have issued our Independent Auditors' 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*. Disclosures in this report, which is dated March 11, 2010, should be considered in conjunction with this management letter.

Additionally, our audit was conducted in accordance with Chapter 10.550, *Rules of the Auditor General – Local Governmental Entity Audits*, which govern the conduct of local governmental entity audits performed in the State of Florida. This letter includes the following information, which is not included in the aforementioned auditors' reports.

Section 10.554(1)(i)1., *Rules of the Auditor General*, require that we determine whether or not corrective actions have been taken to address findings and recommendations made in the preceding annual financial audit report. The observations noted in Appendix A are repeated prior year observations; corrective actions have been taken to address all other recommendations made in the prior year. We did not audit the responses to our recommendations, which are provided in conjunction with the management letter, and, accordingly, we express no opinion on them.

Section 10.554(1)(i)2., *Rules of the Auditor General*, require our audit to include a review of the provisions of Section 218.415, Florida Statutes, regarding the investment of public funds. In connection with our audit of the financial statements of the Sheriff, nothing came to our attention that would cause us to believe that the Sheriff was in noncompliance with Section 218.415 regarding the investment of public funds.

Section 10.554(1)(i)3., *Rules of the Auditor General*, require that we address in the management letter any recommendations to improve financial management. In connection with our audit, we did not have any current year recommendations.

Section 10.554(1)(i)4., *Rules of the Auditor General*, require that we address violations of provisions of contracts or grant agreements, or abuse, that have an effect on the financial statements that is less than material but more than inconsequential. In connection with our audit, we did not have any such findings.

Section 10.554(1)(i)5., *Rules of the Auditor General*, provides that the auditor may, based on professional judgment, report the following matters that have an inconsequential effect on financial statements, considering both quantitative and qualitative factors: (1) violations of provisions of contracts or grant agreements, fraud, illegal acts, or abuse, and (2) control deficiencies that are not significant deficiencies. In connection with our audit, we did not have any such findings.

Section 10.554(1)(i)6., *Rules of the Auditor General*, require that the name or official title and legal authority for the primary government and each component unit of the reporting entity be disclosed in the management letter, unless disclosed in the notes to the financial statements. The Sheriff is a separately elected county official established pursuant to the Constitution of the State of Florida. There are no component units related to the Sheriff.

Pursuant to Chapter 119, Florida Statutes, this management letter is a public record and its distribution is not limited. Auditing standards generally accepted in the United States of America require us to indicate that this letter is intended solely for the information and use of management and the Florida Auditor General, and is not intended to be and should not be used by anyone other than these specified parties.

Cheryl Behaert & Holland, L.L.P.

Orlando, Florida
March 11, 2010

MARTIN COUNTY, FLORIDA
Sheriff
Appendix A--Management Letter Comments
September 30, 2009

INFORMATION SYSTEMS DEPARTMENT

User Accounts and Access Authorization

Observation 2009-1: Access authorizations for program applications are provided but are not documented on standard forms. As a result, access authorizations may be more difficult to track and necessary changes may not be as apparent.

Recommendation: We recommend that access authorizations be documented on standard forms and be maintained on file, approved by senior managers, and securely transferred to security managers.

Management's Response: At present, the cost to implement a formal change management system would be difficult to justify. However, such a system is being included in our long-range (five-year) plan.

Password Expirations

Observation 2009-2: The Sheriff currently encourages, but does not require, annual changes of passwords. Best practices recommend passwords expire at least every 90 days.

Recommendation: We recommend required changes in passwords on a periodic basis. A history of previous passwords should be maintained to prevent the same password from being used in the same year.

Management's Response: A written policy is now in place to require password expiration. However, the policy has not yet been implemented. Expected implementation is March 2010.

Martin County, Florida
Supervisor of Elections



Independent Auditors' Management Letter

To the Honorable Vicki Davis,
Supervisor of Elections of Martin County, Florida:

We have audited the Statement of Revenues, Expenditures and Changes in Fund Balance – Budget and Actual for the General Fund of the Martin County, Florida Supervisor of Elections (the "Supervisor of Elections") as of and for the year ended September 30, 2009, which collectively comprise the Supervisor of Elections' basic financial statements, and have issued our report thereon dated March 12, 2010.

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. We have issued our Independent Auditors' 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*. Disclosures in this report, which is dated March 12, 2010, should be considered in conjunction with this management letter.

Additionally, our audit was conducted in accordance with Chapter 10.550, *Rules of the Auditor General-Local Governmental Entity Audits*, which govern the conduct of local governmental entity audits performed in the State of Florida. This letter includes the following information, which is not included in the aforementioned auditors' reports.

Section 10.554(1)(i)1., *Rules of the Auditor General*, require that we determine whether or not corrective actions have been taken to address findings and recommendations made in the preceding annual financial audit report. No recommendations were made in the preceding annual financial audit report.

Section 10.554(1)(i)2., *Rules of the Auditor General*, require our audit to include a review of the provisions of Section 218.415, Florida Statutes, regarding the investment of public funds. In connection with our audit of the financial statements of the Supervisor of Elections, nothing came to our attention that would cause us to believe that the Supervisor of Elections was in noncompliance with Section 218.415 regarding the investment of public funds.

Section 10.554(1)(i)3., *Rules of the Auditor General*, require that we address in the management letter any recommendations to improve financial management. In connection with our audit, we did not have any such recommendations.

Section 10.554(1)(i)4., *Rules of the Auditor General*, require that we address violations of provisions of contracts or grant agreements, or abuse, that have an effect on the financial statements that is less than material but more than inconsequential. In connection with our audit, we did not have any such findings.

Section 10.554(1)(i)5., *Rules of the Auditor General*, provides that the auditor may, based on professional judgment, report the following matters that have an inconsequential effect on financial statements, considering both quantitative and qualitative factors: (1) violations of provisions of contracts or grant agreements, fraud, illegal acts, or abuse, and (2) control deficiencies that are not significant deficiencies. In connection with our audit, we did not have any such findings.

Section 10.554(1)(i)6., *Rules of the Auditor General*, require that the name or official title and legal authority for the primary government and each component unit of the reporting entity be disclosed in the management letter, unless disclosed in the notes to the financial statements. The Supervisor of Elections is a separately elected county official established pursuant to the Constitution of the State of Florida. There are no component units related to the Supervisor of Elections.

Pursuant to Chapter 119, Florida Statutes, this management letter is a public record and its distribution is not limited. Auditing standards generally accepted in the United States of America require us to indicate that this letter is intended solely for the information and use of management and the Florida Auditor General, and is not intended to be and should not be used by anyone other than these specified parties.

Cheng, Behaert & Holland, L.L.P.

Orlando, Florida
March 12, 2010

Martin County, Florida
Tax Collector



Independent Auditors' Management Letter

To the Honorable Ruth Pietruszewski,
Tax Collector of Martin County, Florida:

We have audited the financial statements of the major fund and the aggregate remaining fund information of the Martin County, Florida Tax Collector (the "Tax Collector") as of and for the year ended September 30, 2009, which collectively comprise the Tax Collector's basic financial statements, and have issued our report thereon dated March 15, 2010.

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. We have issued our Independent Auditors' 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*. Disclosures in this report, which is dated March 15, 2010, should be considered in conjunction with this management letter.

Additionally, our audit was conducted in accordance with Chapter 10.550, Rules of the Auditor General-Local Governmental Entity Audits, which govern the conduct of local governmental entity audits performed in the State of Florida. This letter includes the following information, which is not included in the aforementioned auditors' reports.

Section 10.554(1)(i)1., *Rules of the Auditor General*, requires that we determine whether or not corrective actions have been taken to address findings and recommendations made in the preceding annual financial audit report. No recommendations were made in the preceding annual financial audit report.

Section 10.554(1)(i)2., *Rules of the Auditor General*, require our audit to include a review of the provisions of Section 218.415, Florida Statutes, regarding the investment of public funds. In connection with our audit of the financial statements of the Tax Collector, nothing came to our attention that would cause us to believe that the Tax Collector was in noncompliance with Section 218.415 regarding the investment of public funds.

Section 10.554(1)(i)3., *Rules of the Auditor General*, requires that we address in the management letter any recommendations to improve financial management. In connection with our audit, we did not have any such recommendations.

Section 10.554(1)(i)4., *Rules of the Auditor General*, requires that we address violations of provisions of contracts or grant agreements, or abuse, that have an effect on the financial statements that is less than material, but, more than inconsequential. In connection with our audit, we did not have any such findings.

Section 10.554(1)(i)5., *Rules of the Auditor General*, provides that the auditor may, based on professional judgment, report the following matters that have an inconsequential effect on financial statements, considering both quantitative and qualitative factors: (1) violations of provisions of contracts or grant agreements, fraud, illegal acts, or abuse, and (2) control deficiencies that are not significant deficiencies. In connection with our audit, we did not have any such findings.

Section 10.554(1)(i)6., *Rules of the Auditor General*, requires that the name or official title and legal authority for the primary government and each component unit of the reporting entity be disclosed in the management letter, unless disclosed in the notes to the financial statements. The Tax Collector is a separately elected county official established pursuant to the Constitution of the State of Florida. There are no component units related to the Tax Collector.

Pursuant to Chapter 119, Florida Statutes, this management letter is a public record and its distribution is not limited. Auditing standards generally accepted in the United States of America requires us to indicate that this letter is intended solely for the information and use of management, the Florida Auditor General, and is not intended to be and should not be used by anyone other than these specified parties.

Cheng, Behaert & Holland, L.L.P.

Orlando, Florida
March 15, 2010