



Sheriff Mark Hunter

COLUMBIA COUNTY SHERIFF'S OFFICE

4917 US Hwy. 90 East • Lake City, Florida 32055-6288

www.columbiasheriff.com

September 10, 2009

Powell & Jones, Certified Public Accountants
1359 S.W. Main Boulevard
Lake City, FL 32025

Dear Mr. Powell,

I have reviewed the audit report of the financial activities for the Office of Sheriff from the period of time of October 1, 2007, to September 30, 2008, which is prior to my appointment. I would like to take this opportunity to respond to the management letter and thank the staff for their hard work and dedication to this office.

In response to the audit findings for the period ending September 30, 2008, these are the actions taken to correct those findings:

941 Reconciliation - We have implemented schedules whereby the 941 totals will reconcile with the General Ledger totals by adding additional revenue accounts.

Sales Tax Disbursements - We have implemented procedures to identify and separate the various purchases which are exempt from sales tax in the Inmate Welfare Trust Funds.

Considering the size of our budget, personnel and overall operation, we feel these findings were all very workable and appreciate the assistance of you and your staff.

Sincerely,

A handwritten signature in cursive script that reads "Mark Hunter".

Mark Hunter
Sheriff, Columbia County