



**Cherry, Bekaert & Holland, L.L.P.**  
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August 11, 2009

Ms. Marilyn D. Rosetti, CPA  
Audit Manager  
State of Florida  
Auditor General  
401 Claude Pepper Building  
111 West Madison Street  
Tallahassee, Florida 32399-1450

RE: Monroe County Clerk of the Circuit Court  
September 30, 2008

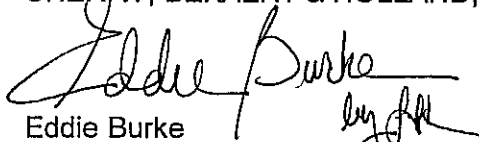
Dear Ms. Rosetti:

As requested, attached is a revised management letter for Monroe County, Florida Clerk of the Circuit Court for the year ended September 30, 2008, reflecting their compliance with Section 28.35 F.S.

Please let us know if you need any further information on this matter.

Sincerely,

CHERRY, BEKAERT & HOLLAND, L.L.P.

  
Eddie Burke  
Partner

EB/mtw

Attachment

cc: Ms. Sandra Carlile, Finance Director



## INDEPENDENT AUDITORS' MANAGEMENT LETTER

To the Honorable Danny L. Kolhage,  
Clerk of the Circuit Court of Monroe County, Florida:

We have audited the financial statements of each major fund of the Monroe County, Florida Clerk of the Circuit Court (the "Clerk"), as of and for the year ended September 30, 2008, which collectively comprise the Clerk's basic financial statements, and have issued our report thereon dated January 30, 2009.

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 that report, dated January 30, 2009 should be considered in conjunction with this management letter.

Additionally, our audit was conducted in accordance with the provisions of Chapter 10.550, Rules of the Auditor General, which govern the conduct of local government entity audits performed in the State of Florida. This letter includes the following information, which is not included in the aforementioned auditors' report.

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 significant findings and recommendations made in the preceding annual financial report. There were no recommendations made in the preceding year's annual financial report.

Section 10.554(1)(i)2., Rules of the Auditor General, requires our audit to include a review of the provisions of Section 218.145, Florida Statutes, regarding the investment of public funds. In connection with our audit, nothing came to our attention that could cause us to believe that the Clerk was in noncompliance with Section 218.415, Florida Statutes, 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 and 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, requires, based on professional judgment, the reporting of the following matters that are inconsequential to the financial statements, considering both quantitative and qualitative factors: (1) violations of laws, regulations, contracts or grant agreements, or abuse that have occurred, or are likely to have occurred, and (2) control deficiencies that are not significant deficiencies, including, but not limited to; (a) improper or inadequate accounting procedures (e.g., the omission of required disclosures from the financial statements); (b) failures to properly record financial transactions; and (c) inaccuracies, shortages, defalcations, and instances of fraud discovered by, or that come to the attention of the auditor. In connection with our audit, we did not have any such findings.

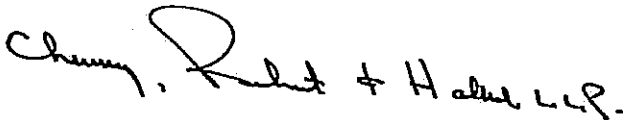
Section 10.554(1)(i)6., Rules of the Auditor General, requires that the name or official title and legal authority for the primary government and each component unit of the reporting entity be disclosed in this management letter, unless disclosed in the notes to the financial statements. The Clerk is 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.a requires a statement as to whether or not the Clerk complied with the budget certified by the Florida Clerk of Court Operations Corporations pursuant to Section 28.35 Florida Statutes. In connection with our audit, we determined that the Clerk complied with the budget standards pursuant to Section 28.35, Florida Statutes.

Section 10.554(1)(i)8.b requires a statement as to whether or not the Clerk complied with the performance standards developed and certified to Section 28.35 Florida Statutes. In connection with our audit, we determined that the Clerk complied with the performance standards pursuant to Section 28.35, Florida Statutes.

This management letter is intended solely for the information of the Clerk and management, and the Auditor General and applicable state agencies, and is not intended to be and should not be used by anyone other than these specified parties.

**CHERRY, BEKAERT & HOLLAND, L.L.P.**

A handwritten signature in cursive script that reads "Cherry, Bekaert & Holland L.L.P.".

Orlando, Florida  
January 30, 2009