

## INDEPENDENT AUDITOR'S MANAGEMENT LETTER

Office of the Sheriff  
Lafayette County, Florida

I have audited the special-purpose financial statements of the Sheriff of Lafayette County, Florida, as of and for the year ended September 30, 2009, and have issued my report thereon dated June 19, 2010.

I conducted my 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. I have issued my Independent Auditor's Report on Internal Control Over Financial Reporting and on Compliance and Other Matters. Disclosures in that report, which is dated June 19, 2010, should be considered in conjunction with this management letter.

Additionally, my audit was conducted in accordance with Chapter 10.550, *Rules of the Auditor General*, which govern the conduct of the 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 I determine whether or not corrective actions have been taken to address findings and recommendations made in the preceding annual financial audit report. Lafayette County is a small county and segregation of duties will continue to be an internal control issue, but one that the Sheriff is aware of and improved oversight during the fiscal year. Improvement in the use of the Sheriff's accounting software has strengthened the financial reporting for the office.

Section 10.554(1)(i)2., *Rules of the Auditor General*, requires my audit to include a review of the provisions of Section 218.415, *Florida Statutes*, regarding the investment of public funds. In connection with my audit, I determined that the Sheriff complied with Section 218.415, *Florida Statutes*.

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

Section 10.554(1)(i)4., *Rules of the Auditor General*, requires that I 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 my audit, I 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 the 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 my audit, I 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 name or official title and legal authority for the primary government of the reporting entity are disclosed in Note 1 of the Notes to the Special-Purpose Financial Statements. The Sheriff has no component units.

My audit did not disclose any further items that would be required to be reported under the *Rules of the Auditor General*, Section 10.554 (1)(i).

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 me to indicate that this letter is intended solely for the information and use of management, The Sheriff of Lafayette County, Florida and the State of Florida, Office of the Auditor General, and is not intended to be and should not be used by anyone other than these specified parties.

*James E. Davis*  
Certified Public Accountant

June 19, 2010

## INDEPENDENT AUDITOR'S MANAGEMENT LETTER

Tax Collector  
Lafayette County, Florida

I have audited the special-purpose financial statements of the Tax Collector of Lafayette County, Florida, as of and for the year ended September 30, 2009, and have issued my report thereon dated June 19, 2010.

I conducted my 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. I have issued my Independent Auditor's Report on Internal Control Over Financial Reporting and on Compliance and Other Matters. Disclosures in that report, which is dated June 19, 2010, should be considered in conjunction with this management letter.

Additionally, my audit was conducted in accordance with Chapter 10.550, *Rules of the Auditor General*, which govern the conduct of the 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 I determine whether or not corrective actions have been taken to address findings and recommendations made in the preceding annual financial audit report. Lafayette County is a small county and segregation of duties will always be an internal control issue, but the Tax Collector is aware of this situation and has divided responsibilities as much as possible, as well as improving oversight.

Section 10.554(1)(i)2., *Rules of the Auditor General*, requires my audit to include a review of the provisions of Section 218.415, *Florida Statutes*, regarding the investment of public funds. In connection with my audit, I determined that the Tax Collector complied with Section 218.415, *Florida Statutes*.

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

Section 10.554(1)(i)4., *Rules of the Auditor General*, requires that I 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 my audit, I 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 the 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 my audit, I 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 name or official title and legal authority for the primary government of the reporting entity are disclosed in Note 1 of the Notes to the Special-Purpose Financial Statements. The Tax collector has no component units.

My audit did not disclose any further items that would be required to be reported under the Rules of the Auditor General, Section 10.554 (1)(i).

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 me to indicate that this letter is intended solely for the information and use of management, The Tax Collector of Lafayette County, Florida and the State of Florida, Office of the Auditor General, and is not intended to be and should not be used by anyone other than these specified parties.

*James E. Davis*  
Certified Public Accountant

June 19, 2010

## INDEPENDENT AUDITOR'S MANAGEMENT LETTER

Property Appraiser  
Lafayette County, Florida

I have audited the special-purpose financial statements of the Property Appraiser of Lafayette County, Florida, as of and for the year ended September 30, 2009, and have issued my report thereon dated June 19, 2010.

I conducted my 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. I have issued my Independent Auditor's Report on Internal Control Over Financial Reporting and on Compliance and Other Matters. Disclosures in that report, which is dated June 19, 2010, should be considered in conjunction with this management letter.

Additionally, my audit was conducted in accordance with Chapter 10.550, *Rules of the Auditor General*, which govern the conduct of the 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 I determine whether or not corrective actions have been taken to address findings and recommendations made in the preceding annual financial audit report. Lafayette County is a small county and segregation of duties will always be an internal control issue but one that has been reviewed by the Property Appraiser with improved oversight and awareness.

Section 10.554(1)(i)2., *Rules of the Auditor General*, requires my audit to include a review of the provisions of Section 218.415, *Florida Statutes*, regarding the investment of public funds. In connection with my audit, I determined that the Property Appraiser complied with Section 218.415, *Florida Statutes*.

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

Section 10.554(1)(i)4., *Rules of the Auditor General*, requires that I 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 my audit, I 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 the 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 my audit, I 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 name or official title and legal authority for the primary government of the reporting entity are disclosed in Note 1 of the Notes to the Special-Purpose Financial Statements. The Property Appraiser has no component units.

My audit did not disclose any further items that would be required to be reported under the *Rules of the Auditor General*, Section 10.554 (1)(i).

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 me to indicate that this letter is intended solely for the information and use of management, The Property Appraiser of Lafayette County, Florida and the State of Florida, Office of the Auditor General, and is not intended to be and should not be used by anyone other than these specified parties.

  
Certified Public Accountant

June 19, 2010

## INDEPENDENT AUDITOR'S MANAGEMENT LETTER

Supervisor of Elections  
Lafayette County, Florida

I have audited the special-purpose financial statements of the Supervisor of Elections of Lafayette County, Florida, as of and for the year ended September 30, 2009, and have issued my report thereon dated June 19, 2010.

I conducted my 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. I have issued my Independent Auditor's Report on Internal Control Over Financial Reporting and on Compliance and Other Matters. Disclosures in that report, which is dated June 19, 2010, should be considered in conjunction with this management letter.

Additionally, my audit was conducted in accordance with Chapter 10.550, *Rules of the Auditor General*, which govern the conduct of the 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 I determine whether or not corrective actions have been taken to address findings and recommendations made in the preceding annual financial audit report. Lafayette County is a small county and segregation of duties will always be an internal control issue, but the Supervisor of Elections is aware of the concern and improved the oversight necessary due to the lack of segregation.

Section 10.554(1)(i)2., *Rules of the Auditor General*, requires my audit to include a review of the provisions of Section 218.415, *Florida Statutes*, regarding the investment of public funds. In connection with my audit, I determined that the Supervisor of Elections complied with Section 218.415, *Florida Statutes*.

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

Section 10.554(1)(i)4., *Rules of the Auditor General*, requires that I 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 my audit, I 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 the 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 my audit, I 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 name or official title and legal authority for the primary government of the reporting entity are disclosed in Note 1 of the Notes to the Special-Purpose Financial Statements. The Supervisor of Elections has no component units.

My audit did not disclose any further items that would be required to be reported under the *Rules of the Auditor General*, Section 10.554 (1)(i).

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 me to indicate that this letter is intended solely for the information and use of management, The Supervisor of Elections of Lafayette County, Florida and the State of Florida, Office of the Auditor General, and is not intended to be and should not be used by anyone other than these specified parties.

*James E. Davis*  
Certified Public Accountant

June 19, 2010