

April 23, 2012

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

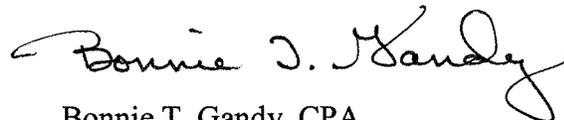
Dear Ms. Bock:

We are sending this letter as a follow-up to our site visit on April 23, 2012. 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 November 2010 through February 2012.

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.

cc: Alan Bray, Manager of Auditing Services
Julie Freitas, Accounting Department Supervisor
Ron Webster, CFO, FACC