

October 25, 2006

Honorable Sharon R. Bock
Clerk and Comptroller
Palm Beach County
301 North Olive Avenue
West Palm Beach, Florida 33401

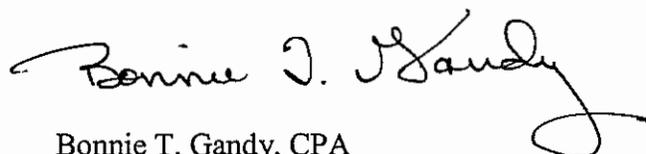
Dear Ms. Bock:

We are sending this letter as a follow-up to our site visit on October 25, 2006. 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 December 2005 through June 2006.

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.

BTG:stf

Cc: ✓ Leslie Van Wagner
✓ Alan Bray
Ron Webster, FACC