

cc: UKY/LVW

Thomas Howell  
Ferguson P.A.

CERTIFIED PUBLIC ACCOUNTANTS

Law, Redd, Crona  
& Munroe, P.A.

March 8, 2006

RECEIVED

MAR 23 2006

Sharon R. Bock  
Clerk & Comptroller

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

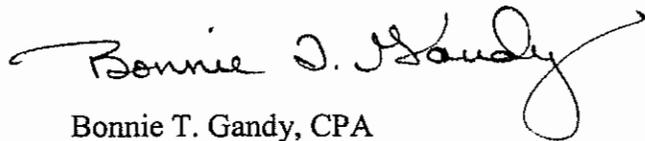
Dear Ms. Bock:

We are sending this letter as a follow-up to our site visit on March 8, 2006. The purpose of our visit was to test the amounts listed on the Title IV-D reimbursement invoices for compliance with OMB Circular A-87, for agreement to the County's indirect/fixed cost rate, and for mathematical accuracy and completeness. Our testing period included reimbursement invoices submitted during the period January through November, 2005.

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 from your schedules to answer our questions. 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

BTG:stf

Cc: Ken Johnson  
Ron Webster, FACC