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July 24, 2023

Mr. Richard Voss  
State of Florida Auditor General  
401 Claude Pepper Building  
111 West Madison Street  
Tallahassee, FL 32399-1450

RE: Bay County

Dear Mr. Voss,

In response to your letter regarding Bay County's audit dated June 22, 2023 please consider this information to be an addendum to the Bay County Management Letter, provided the information you have requested.

Regarding Bay County Law Library:

1. Total number of district employees compensated for last pay period of fiscal year -0-
2. Total number of independent contractors -0-
3. All compensation paid/accrued to employees \$0
4. All compensation paid/accrued to independent contractors -0-
5. Each construction project - NONE
6. Budget variance report is N/A.

*Carr, Riggs & Ingram, L.L.C.*

Certified Public Accountants  
Panama City Beach, Florida