

**ESCAMBIA COUNTY, FLORIDA
LAW LIBRARY BOARD**

ANNUAL AUDIT REPORT

SEPTEMBER 30, 2019

**ESCAMBIA COUNTY, FLORIDA LAW LIBRARY BOARD
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INDEPENDENT AUDITORS' REPORT

To the Board of Directors
Escambia County, Florida Law Library Board

Report on the Financial Statements

We have audited the accompanying financial statements of the Escambia County, Florida Law Library Board ("Law Library Board"), a component unit of Escambia County, Florida, as of and for the year ended September 30, 2019, and the related notes to the financial statements, which collectively comprise the Law Library Board's basic financial statements, as listed in the table of contents.

Management's Responsibility for the Financial Statements

Management is responsible for the preparation and fair presentation of these financial statements in accordance with accounting principles generally accepted in the United States of America; this includes the design, implementation and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

Auditors' Responsibility

Our responsibility is to express opinions on these financial statements based on our audit. We conducted our 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. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditors' judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the Law Library Board's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Law Library Board's internal control. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

Opinions

In our opinion, the financial statements referred to above present fairly, in all material respects, the financial position of the Law Library Board, as of September 30, 2019, and the changes in financial position for the fiscal year then ended in accordance with accounting principles generally accepted in the United States of America

Other Matters*Required Supplementary Information*

Accounting principles generally accepted in the United States of America require that the management's discussion and analysis and budgetary comparison information, as listed in the table of contents, be presented to supplement the basic financial statements. Such information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board, who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic or historical context. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

Other Reporting Required By Government Auditing Standards

In accordance with *Government Auditing Standards*, we have also issued our report dated January 8, 2020, on our consideration of the Law Library Board's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts and grant agreements and other matters included under the heading "*Independent Auditors' Report on Internal Control Over Financial Reporting and on Compliance And Other Matters Based on an Audit of Financial Statements Performed In Accordance With Government Auditing Standards.*" The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing and not to provide an opinion on the internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the Law Library Board's internal control over financial reporting and compliance.

Warren Averett, LLC

Pensacola, Florida
January 8, 2020

**ESCAMBIA COUNTY, FLORIDA LAW LIBRARY BOARD
MANAGEMENT'S DISCUSSION AND ANALYSIS (UNAUDITED)
SEPTEMBER 30, 2019**

Our discussion and analysis of Escambia County, Florida Law Library Board's (Board) financial performance provides an overview of the Board's financial activities for the fiscal year ended September 30, 2019. Please read it in conjunction with the Board's financial statements, which immediately follow this discussion.

OVERVIEW OF THE FINANCIAL STATEMENTS

This discussion and analysis is intended to serve as an introduction to the Board's basic financial statements. The basic financial statements are comprised of three components: 1) government-wide financial statements, 2) fund financial statements and 3) notes to the financial statements. This report also contains other required supplementary information in addition to the basic financial statements.

Government-Wide Financial Statements

The *government-wide financial statements*, which consist of the following two statements, are designed to provide readers with a broad overview of the Board's finances, in a manner similar to a private-sector business.

The *statement of net position* presents the Board's assets and liabilities, with the difference between the two reported as *net position*. Over time, increases or decreases in net position may serve as a useful indicator of whether the financial position of the Board is improving or deteriorating.

The *statement of activities* presents the change in the Board's net position during the year. All changes in net position are reported as soon as the underlying event giving rise to the change occurs, *regardless of the timing of related cash flows*. Thus, revenues and expenses are reported in this statement for some items that will only result in cash flows in future fiscal periods.

Fund Financial Statements

A *fund* is a grouping of related accounts used to maintain control over resources that have been segregated for specific activities or objectives. The Board only has one category of funds – governmental funds – and maintains only a General Fund.

Governmental funds are used to account for essentially the same functions reported as *governmental activities* in the government-wide financial statements. However, unlike the government-wide financial statements, governmental fund financial statements focus on *near-term inflows and outflows of spendable resources*, as well as on *balances of spendable resources* available at the end of the fiscal year. Such information may be useful in evaluating the Board's near-term financing requirements.

Notes to the Financial Statements

The notes provide additional information essential to a full understanding of the data provided in the government-wide and fund financial statements.

Other Information

In addition to the basic financial statements and accompanying notes, this report also presents certain required supplementary information concerning the Board's adopted budget and actual results.

**ESCAMBIA COUNTY, FLORIDA LAW LIBRARY BOARD
MANAGEMENT'S DISCUSSION AND ANALYSIS (UNAUDITED)
SEPTEMBER 30, 2019**

GOVERNMENT-WIDE FINANCIAL ANALYSIS

As noted earlier, net position may serve over time as a useful indicator of financial position. The following table reflects the condensed Government-wide Statement of Net Position. A comparative analysis of government-wide data is presented as follows:

Escambia County Law Library Board's Net Position

	<u>2019</u>	<u>2018</u>
Current and Other Assets	\$ 59,374	\$ 56,794
Capital Assets, net	<u>4,211</u>	<u>5,938</u>
Total Assets	<u>63,585</u>	<u>62,732</u>
Net Position:		
Invested in Capital Assets	4,211	5,938
Unrestricted	<u>59,374</u>	<u>56,794</u>
Total Net Position	<u>\$ 63,585</u>	<u>\$ 62,732</u>

The majority of the Board's net position is unrestricted and may be used to meet the Board's ongoing obligations.

Escambia County Law Library Board's Changes in Net Position

	<u>2019</u>	<u>2018</u>
Revenues:		
Program revenues - charges for services	<u>\$ 90,632</u>	<u>\$ 88,311</u>
	90,632	88,311
Expenses - general government	<u>89,779</u>	<u>87,427</u>
Increase in Net Position	853	884
Net Position, beginning of year	<u>62,732</u>	<u>61,848</u>
Net Position, end of year	<u>\$ 63,585</u>	<u>\$ 62,732</u>

**ESCAMBIA COUNTY, FLORIDA LAW LIBRARY BOARD
MANAGEMENT'S DISCUSSION AND ANALYSIS (UNAUDITED)
SEPTEMBER 30, 2019**

FINANCIAL ANALYSIS OF THE BOARD'S GENERAL FUND

As of the end of fiscal year 2019, the Board's general fund reported an ending fund balance of \$59,374, which increased \$2,580 from the prior year.

GENERAL FUND BUDGETARY HIGHLIGHTS

The Board was projected to have a balanced budget shortfall and utilize reserves on hand; however, revenues exceeded expenditures by \$2,580.

CAPITAL ASSETS AND DEBT ADMINISTRATION

The Board's investment in capital assets, net of depreciation as of September 30, 2019, amounts to \$4,211. This investment in capital assets includes books, legal publications and equipment.

The Board has no debt.

BASIC FINANCIAL STATEMENTS

**ESCAMBIA COUNTY, FLORIDA LAW LIBRARY BOARD
FUND BALANCE SHEET / STATEMENT OF NET POSITION
SEPTEMBER 30, 2019**

	<u>Governmental Fund - General Balance Sheet</u>	<u>Adjustments (Note 6)</u>	<u>Statement of Net Position</u>
Assets			
Cash	\$ 59,374	\$ -	\$ 59,374
Capital assets:			
Depreciable, net	-	4,211	4,211
Total assets	<u>\$ 59,374</u>	<u>4,211</u>	<u>63,585</u>
Liabilities			
Accounts payable	\$ -	-	-
Fund Balance / Net Position			
Fund balance			
Unassigned	59,374		
Total fund balance	<u>59,374</u>		
Total liabilities and fund balance	<u>\$ 59,374</u>		
Net Position			
Investment in capital assets, net			4,211
Unrestricted			59,374
Total net position			<u>\$ 63,585</u>

See notes to the financial statements.

**ESCAMBIA COUNTY, FLORIDA LAW LIBRARY BOARD
STATEMENT OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCE / STATEMENT OF ACTIVITIES
FOR THE YEAR ENDED SEPTEMBER 30, 2019**

	<u>Governmental</u>		
	<u>General Fund</u>	<u>Adjustments (Note 6)</u>	<u>Statement of Activities</u>
Expenditures / Expenses			
General Government			
Personal services	\$ 57,946	\$ -	\$ 57,946
Library resources and supplies	23,756	-	23,756
Professional services	5,950	-	5,950
Insurance	400	-	400
Depreciation	-	1,727	1,727
Total expenditures/expenses	88,052	1,727	89,779
Program revenues			
Charges for services			
Fee income	88,052	-	88,052
Copier rental and overdue book fines	2,580	-	2,580
Total charges for services	90,632	-	90,632
Net program income	2,580	(1,727)	853
Excess (deficiency) of revenues over expenditures	2,580		
Change in net position			853
Fund balance / net position			
Beginning of year	56,794		62,732
End of year	\$ 59,374		\$ 63,585

See notes to the financial statements.

**ESCAMBIA COUNTY, FLORIDA LAW LIBRARY BOARD
NOTES TO THE FINANCIAL STATEMENTS
SEPTEMBER 30, 2019**

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Description of Business

The Escambia County Law Library Board (the Board), created under Special Act, Chapter 92-267, Laws of Florida, provides for the maintenance of a central law library for the use of the public, county officials, judges and officers of the courts of Escambia County. The operations of the Board are funded by fees collected by the Clerk of the Circuit Court on cases filed in the courts and by other costs provided by law. The Board consists of one (1) circuit judge, one (1) county judge and three (3) members of the local bar association. The Board is an independent special district and a component unit of Escambia County, Florida, and its operations are reported as a discrete component unit in the financial statements of the Board of County Commissioners of Escambia County, Florida.

Basis of Presentation – Basis of Accounting

Governmental Accounting Standards Board (GASB) Statement No. 34 requires local governmental entities to present *basic financial statements*, which are defined as follows:

Government-wide financial statements (i.e., the Statement of Net Position and the Statement of Activities) report information using the *economic resources measurement focus* and the *accrual basis of accounting*. Revenues are recorded when earned, and expenses are recorded when a liability is incurred, regardless of the timing of the related cash flows. These statements focus on an entity's governmental and business-type (when applicable) activities, as a whole, and report all of the assets, liabilities, revenues, expenses and gains and losses of the entity.

Fund financial statements (i.e., Fund Balance Sheet and the Statement of Revenues, Expenditures, and Changes in Fund Balance) report information using the *current financial resources measurement focus* and the *modified accrual basis of accounting*. Revenues are recognized as soon as they are both measurable and available. Revenues are considered to be *available* when they are collectible within the current period or within 60 days after year-end. Expenditures are generally recorded when a liability is incurred, as under accrual accounting. These statements focus on *major* funds (for the Board, the general fund is the only fund).

GASB Statement No. 34 requires disclosure of the reconciliation adjustments, which convert the *fund financial statements* into *government-wide financial statements*. The Board has elected to present the respective *fund financial statements* and the *government-wide financial statements* in a combined format containing the reconciliation adjustments.

General Fund

The General Fund is the Board's sole operating fund and accounts for all of its financial resources.

Capital Assets

Capital assets (furniture and equipment costing at least \$1,000 with a useful life of more than one year), to the extent supported by reliable records, are recorded at cost as assets in the Statement of Net Position and as capital outlay expenditures in the general fund's Statement of Revenues, Expenditures and Changes in Fund Balance in the year of acquisition. Books and publications are recorded as capital assets regardless of cost, due to their nature and life expectancy.

Contributed assets received in recent years are recorded at their estimated fair value at the time of donation. The Board does not engage in the acquisition of public domain assets ("infrastructure").

**ESCAMBIA COUNTY, FLORIDA LAW LIBRARY BOARD
NOTES TO THE FINANCIAL STATEMENTS
SEPTEMBER 30, 2019**

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES – CONTINUED

Contributed Facilities

The Board is provided library and office space free of charge in the Judicial Center.

Fund Balance

Fund balances are classified in a hierarchy based on the extent to which there are external and internal constraints on the spending of the fund balances. These classifications are restricted, committed, assigned, and unassigned.

Net Position

Invested in capital assets represents the portion of net position associated with non-liquid capital assets.

Unrestricted net position represents unrestricted liquid assets available for appropriation in future periods.

2. GOVERNMENTAL FUND BALANCES

Fund balance at year end consists of the following:

Non-spendable fund balances include amounts that cannot be spent because they are not in spendable form or are legally or contractually required to be maintained intact. There were no non-spendable fund balances at the Board as of September 30, 2019.

Remaining fund balances are classified, as follows, depending on the Board's ability to control the spending of these fund balances:

Restricted fund balances can only be used for specific purposes, which are externally imposed by creditors, grantors, contributors or laws or regulations or are imposed by law through constitutional provisions or enabling legislation. There were no restricted fund balances at the Board as of September 30, 2019.

Committed fund balances can only be used for specific purposes imposed internally by the Board's formal action of highest level of decision-making authority. As of September 30, 2019, the Board had no committed fund balances.

Assigned fund balances are fund balances intended to be used for specific purposes, but which do not meet the more formal criterion to be considered either restricted or committed. As of September 30, 2019, the Board had no assigned fund balances.

**ESCAMBIA COUNTY, FLORIDA LAW LIBRARY BOARD
NOTES TO THE FINANCIAL STATEMENTS
SEPTEMBER 30, 2019**

2. GOVERNMENTAL FUND BALANCES – CONTINUED

Unassigned fund balances represent the residual positive fund balance within the General Fund, which has not been restricted, committed or assigned. As of September 30, 2019, the Board had \$59,374 of unassigned fund balances.

3. CASH DEPOSITS

The investment of surplus funds is governed by the provisions of Florida Statute 218.415 as to the type of investments that can be made. Deposits may be exposed to custodial credit risk (risk of loss in the event of a bank failure).

The Board manages its custodial credit risk by maintaining its deposits in a financial institution designated as “Qualified Public Depository” by the State Treasurer. All deposits were fully insured through a combination of Federal depository insurance and participation of the financial institution in the multiple financial institution collateral pool as specified in Chapter 280, Florida Statutes. Accordingly, risk of loss due to bank failure is not significant.

At September 30, 2019, the reported amount of the Board’s deposits was \$59,374, consisting entirely of deposits with a financial institution in a checking account.

4. CAPITAL ASSETS

Changes in capital assets for the year ended September 30, 2019, were as follows:

<i>Capital assets depreciated:</i>	<u>2018</u>	<u>Increases</u>	<u>Decreases</u>	<u>2019</u>
Books and publications	\$ 1,049,422	\$ -	\$ -	\$ 1,049,422
Furniture and equipment	74,532	-	-	74,532
Total capital assets depreciated	1,123,954	-	-	1,123,954
<i>Less accumulated depreciation:</i>				
Books and publications	1,046,961	837	-	1,047,798
Furniture and equipment	71,055	890	-	71,945
Total accumulated depreciation	1,118,016	1,727	-	1,119,743
Total capital assets depreciated, net	<u>\$ 5,938</u>	<u>\$ (1,727)</u>	<u>\$ -</u>	<u>\$ 4,211</u>

For the year ended September 30, 2019, the Board recorded \$1,727 in depreciation expense.

**ESCAMBIA COUNTY, FLORIDA LAW LIBRARY BOARD
NOTES TO THE FINANCIAL STATEMENTS
SEPTEMBER 30, 2019**

5. RISK MANAGEMENT

The Board is exposed to various risks of loss related to torts; theft of, damage to and destruction of assets; errors and omissions; injuries to employees; and natural disasters. The Board carries commercial insurance to cover these risks. During the year, the Board had no significant reductions in insurance coverage from the prior year. In addition, there have been no settlements that exceeded the Board's insurance coverage in any of the past five fiscal years.

6. RECONCILIATION OF GOVERNMENT-WIDE AND FUND FINANCIAL STATEMENTS

Explanation of certain differences between the governmental fund balance sheet and the government-wide statement of net position:

Fund balance September 30, 2019	\$	59,374
Capital assets used in governmental activities are not financial resources, and therefore, are not reported in the general fund		4,211
Net Position, September 30, 2019	\$	63,585

Explanation of certain differences between the governmental statement of revenues, expenditures and changes in fund balance and the government-wide statement of activities:

Net changes in fund balance	\$	2,580
Governmental funds report capital outlays as expenditures. However, in the statement of net position, the cost of these assets are capitalized and depreciated over their estimated useful lives with depreciation expense reported in the statement of activities. Depreciation is reported in the government-wide statements.		(1,727)
Change in net position	\$	853

REQUIRED SUPPLEMENTARY INFORMATION

**ESCAMBIA COUNTY, FLORIDA LAW LIBRARY BOARD
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN
FUND BALANCE – BUDGET AND ACTUAL (UNAUDITED) – GENERAL FUND
FOR THE YEAR ENDED SEPTEMBER 30, 2019**

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance with Final Budget Positive (Negative)</u>
Program Revenues				
Charges for services				
Fee income	\$ 85,494	\$ 85,372	\$ 88,052	\$ 2,680
Copier rental and overdue book fines	-	-	2,580	2,580
Total charges for services	85,494	85,372	90,632	5,260
Expenditures				
General Government				
Personal services	59,781	59,757	57,946	1,811
Library resources and supplies	19,588	24,940	23,756	1,184
Professional services	5,775	5,775	5,950	(175)
Insurance	350	400	400	-
Total general government expenditures	85,494	90,872	88,052	2,820
Net change in fund balance	-	(5,500)	2,580	8,080
Fund balance at beginning of year	-	5,500	56,794	51,294
Fund balance at end of year	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 59,374</u>	<u>\$ 59,374</u>

See notes to the required supplementary information.

**ESCAMBIA COUNTY, FLORIDA LAW LIBRARY BOARD
NOTES TO THE REQUIRED SUPPLEMENTARY INFORMATION
SEPTEMBER 30, 2019**

The Board adopts a budget each year on a basis consistent with accounting principles generally accepted in the United States of America. The level of control is established at the fund level. The budget may be amended in total by the Board, and re-allocations of line item amounts can be made by the Board's Chairman.

INDEPENDENT AUDITORS' REPORT ON INTERNAL CONTROL OVER FINANCIAL REPORTING AND ON COMPLIANCE AND OTHER MATTERS BASED ON AN AUDIT OF FINANCIAL STATEMENTS PERFORMED IN ACCORDANCE WITH GOVERNMENT AUDITING STANDARDS

To the Board of Directors
Escambia County, Florida Law Library Board

We have audited, in accordance with the 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, the fund balance sheet / statement of net position and the statement of revenues, expenditures and changes in fund balance / statement of activities of the Escambia County, Florida Law Library Board ("Law Library Board"), a component unit of Escambia County, Florida, as of and for the year ended September 30, 2019, and the related notes to the financial statements, which collectively comprise the Law Library Board's basic financial statements, and have issued our report thereon dated January 8, 2020.

Internal Control Over Financial Reporting

In planning and performing our audit of the financial statements, we considered the Law Library Board's internal control over financial reporting (internal control) to determine the audit procedures that are appropriate in the circumstances for the purpose of expressing our opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the Law Library Board's internal control. Accordingly, we do not express an opinion on the effectiveness of the Law Library Board's internal control.

A deficiency in internal control exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent or detect and correct misstatements on a timely basis. A *material weakness* is a deficiency or a combination of deficiencies in internal control, such that there is a reasonable possibility that a material misstatement of the entity's financial statements will not be prevented or detected and corrected on a timely basis. A *significant deficiency* is a deficiency or a combination of deficiencies in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified.

Compliance and Other Matters

As part of obtaining reasonable assurance about whether the Law Library Board's financial statements are free from material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts and grant agreements, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

Purpose of this Report

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the results of that testing and not to provide an opinion on the effectiveness of the entity's internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the entity's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

Warren Averett, LLC

Pensacola, Florida
January 8, 2020

**INDEPENDENT ACCOUNTANTS' REPORT ON EXAMINATION OF
COMPLIANCE REQUIREMENTS IN ACCORDANCE
WITH CHAPTER 10.550, RULES OF THE AUDITOR GENERAL**

To the Board of Directors
Escambia County, Florida Law Library Board

We have examined the Escambia County, Florida Law Library Board's ("Law Library Board") compliance with Florida Statute 218.415 in regards to investments for the year ended September 30, 2019.

Management is responsible for the Law Library Board's compliance with those requirements. Our responsibility is to express an opinion on the Law Library Board's compliance based on our examination.

Our examination was conducted in accordance with attestation standards established by the American Institute of Certified Public Accountants. Those standards require that we plan and perform the examination to obtain reasonable assurance about whether the Law Library Board complied, in all material respects, with the specified requirements referenced above. An examination involves performing procedures to obtain evidence about whether the Law Library Board complied with the specified requirements. The nature, timing, and extent of the procedures selected depend on our judgment, including an assessment of the risks of material noncompliance, whether due to fraud or error. We believe that the evidence that we obtained is sufficient and appropriate to provide a reasonable basis for our opinion.

Our examination does not provide a legal determination on the Law Library Board's compliance with specified requirements.

In our opinion, the Law Library Board complied, in all material respects, with the aforementioned requirements for the year ended September 30, 2019.

Warren Averett, LLC

Pensacola, Florida
January 8, 2020

MANAGEMENT LETTER

To the Board of Directors
Escambia County, Florida Law Library Board

Report on the Financial Statements

We have audited the fund balance sheet / statement of net position and the statement of revenues, expenditures and changes in fund balance / statement of activities of the Escambia County, Florida Law Library Board (hereinafter referred to as "Law Library Board"), a component unit of Escambia County, Florida, as of and for the year ended September 30, 2019, and have issued our report thereon dated January 8, 2020.

Auditors' Responsibility

We conducted our 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, and Chapter 10.550, *Rules of the Auditor General*.

Other Reporting Requirements

We have issued our Independent Auditors' Report on Internal Control over Financial Reporting and on Compliance and Other Matters Based on an Audit of Financial Statements Performed in Accordance with *Government Auditing Standards*; and our Independent Accountants' Report on Examination of Compliance Requirements in Accordance with Chapter 10.550, *Rules of the Auditor General*. Disclosures in those reports, which are dated January 8, 2020, should be considered in conjunction with this management letter.

Prior Audit Findings

Section 10.554(1)(i)1., Rules of the Auditor General, requires that we determine whether corrective actions have been taken to address findings and recommendations made in the preceding annual financial audit report. There were no findings in the preceding annual audit report.

Financial Condition and Management

Section 10.554(1)(i)5.a. and 10.556(7), Rules of the Auditor General, require us to apply appropriate procedures and communicate the results of our determination as to whether or not the Law Library Board met one or more of the conditions described in Section 218.503(1), Florida Statutes, and to identify the specific condition(s) met. In connection with our audit, we determined that the Law Library Board did not meet any of the conditions described in Section 218.503(1), Florida Statutes.

Pursuant to Sections 10.554(1)(i)5.b. and 10.556(8), Rules of the Auditor General, we applied financial condition assessment procedures for the Law Library Board. It is management's responsibility to monitor the Law Library Board's financial condition, and our financial condition assessment was based in part on representations made by management and review of financial information provided by same.

Section 10.554(1)(i)2., Rules of the Auditor General, requires we communicate any recommendations to improve financial management. In connection with our audit, we did not have any such recommendations.

Additional Matters

Section 10.554(1)(i)3., Rules of the Auditor General, requires us to communicate noncompliance with provisions of contracts or grant agreements or abuse that have occurred or are likely to have occurred that have an effect on the financial statements that is less than material, but which warrants the attention of those charged with governance. In connection with our audit, we did not note any such findings.

Purpose of this Letter

Our management letter is intended solely for the information and use of the Legislative Auditing Committee, members of the Florida Senate and the Florida House of Representatives, the Florida Auditor General, Federal and other granting agencies and applicable management and is not intended to be and should not be used by anyone other than these specified parties.

Warren Averett, LLC

Pensacola, Florida
January 8, 2020