

**ADDENDUM TO MANAGEMENT LETTER FOR
FRED R. WILSON MEMORIAL LAW LIBRARY
SEPTEMBER 30, 2020**

2018-1 – Evidence of Approval of Budget in Trustees Meeting Minutes

Our review of the minutes of the meetings of the Board of Trustees disclosed that there was no formal approval of the budget. Once auditors brought this to the attention of the staff, the Board of Trustees approved the budget. We recommend that the minutes formally document approval of the budget.

In the fiscal year ended September 30, 2020, the board formally approved the current year budget, this comment will be removed.

2018-2 – Enhance Financial Position of Library

The Library has been spending more than it has been earning. In addition, funding from Seminole County has been decreasing. The Library must reduce costs or find ways to generate additional revenue to continue operating in the foreseeable future.

This is a repeat comment reported in each year since September 30, 2018.

Management's response:

The Law Library assistant resigned April 23, 2021. The Board of Trustees decided not to replace her position. Her annual salary of \$32,457.20 and associated benefits and taxes will no longer be expended and will help reduce the gap between revenue and expenditures. In order to staff the Law Library, the Board is working with Seminole State College to have volunteer law interns, who will replace the Law Library assistant. In addition, the Law Library is always trying to enhance its revenues by selling Pro Se self-help packages, used books, and renting CLE. Also, the Library has \$77,202.93 in a Money Market account as a reserve.