

# LANIGAN & ASSOCIATES, P.C.

CERTIFIED PUBLIC ACCOUNTANTS

BUSINESS ADVISORS

www.lanigancpa.com

Please reply to:  
**Tallahassee**

314 Gordon Avenue  
Thomasville, GA 31792  
(229) 226-8320  
(229) 226-0038 Fax

Bernard Lanigan (1918-1982)  
Bernard Lanigan, Jr., CPA  
Frank J. Mercer, CPA, CFP  
C. Bradford Jackson, CPA, CFA  
D. Mark Fletcher, CPA  
G. Thomas Harrison, Jr., CPA, CFP  
John W. Keillor, CPA  
Michael O. Sills Jr., CPA  
Robert M. Milberg, CPA

June 16, 2016

2630 Centennial Place  
Suite 1  
Tallahassee, FL 32308  
(850) 893-8418  
(850) 893-9745 Fax

3353 Peachtree Road, NE  
North Tower, Ste. 545  
Atlanta, GA 30326  
(404) 442-2772  
(404) 442-2728 Fax

Board of Directors  
Florida Courts E-Filing Authority  
3544 Maclay Boulevard  
Tallahassee, Florida 32312

**RE: Engagement Letter - Financial Statement Audit  
Florida Courts E-Filing Authority**

You have requested that we audit the financial statements of the business-type activities of the Florida Courts E-Filing Authority, as of June 30, 2016, and for the year then ended and the related notes to the financial statements, which collectively comprise the Florida Courts E-Filing Authority's basic financial statements as listed in the table of contents. We are pleased to confirm our acceptance and our understanding of this audit engagement by means of this letter. Our audit will be conducted with the objective of our expressing an opinion on the financial statements.

Accounting principles generally accepted in the United States of America require that management's discussion and analysis (MD&A) 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. As part of our engagement, we will apply certain limited procedures to the required supplementary information (RSI) in accordance with auditing standards generally accepted in the United States of America. These limited procedures will consist primarily of inquiries of management regarding their methods of measurement and presentation, and comparing the information for consistency with management's responses to our inquiries. We will not express an opinion or provide any assurance on the RSI. The following RSI is required by accounting principles generally accepted in the United States of America. This RSI will be subjected to certain limited procedures but will not be audited:

- Management's Discussion and Analysis

**Auditor Responsibilities:**

We will conduct our audit in accordance with auditing standards generally accepted in the United States of America (U.S. GAAS) and Government Auditing Standards of the Comptroller General of the United States of America. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the basic financial statements are free from 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 auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to error, fraudulent financial reporting, misappropriation of assets, or violations of laws, governmental regulations, grant agreements, or contractual agreements. 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.

Because of the inherent limitations of an audit, together with the inherent limitations of internal control, an unavoidable risk that some material misstatements may not be detected exists, even though the audit is properly planned and performed in accordance with U.S. GAAS and Government Auditing Standards of the Comptroller General of the United States of America.

In making our risk assessments, we consider internal control relevant to the entity'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 entity's internal control. However, we will communicate to you in writing concerning any significant deficiencies or material weaknesses in internal control relevant to the audit of the financial statements that we have identified during the audit.

**Management Responsibilities:**

Our audit will be conducted on the basis that management and, when appropriate, those charged with governance, acknowledge and understand that they have responsibility:

- a) For the preparation and fair presentation of the financial statements in accordance with accounting principles generally accepted in the United States of America;
- b) For 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 error, fraudulent financial reporting, misappropriation of assets, or violations of laws, governmental regulations, grant agreements, or contractual agreements; and
- c) To provide us with:
  - I. Access to all information of which management is aware that is relevant to the preparation and fair presentation of the financial statements such as records, documentation, and other matters;
  - II. Additional information that we may request from management for the purpose of the audit; and
  - III. Unrestricted access to persons within the entity from whom we determine it necessary to obtain audit evidence.

With regard to the supplementary information referred to above, you acknowledge and understand your responsibility: (a) for the preparation of the supplementary information in accordance with the applicable criteria; (b) to provide us with the appropriate written representations regarding supplementary information; (c) to include our report on the supplementary information in any document that contains the supplementary information and that indicates that we have reported on such supplementary information; and (d) to present the supplementary information with the audited financial statements, or if the supplementary information will not be presented with the audited financial statements, to make the audited financial statements readily available to the intended users of the supplementary information no later than the date of issuance by you of the supplementary information and our report thereon.

As part of our audit process, we will request from management and, when appropriate, those charged with governance, written confirmation concerning representations made to us in connection with the audit.

**Reporting:**

We will issue a written report upon completion of our audit of the Florida Courts E-Filing Authority's basic financial statements. Our report will be addressed to the governing body of the Florida Courts E-Filing Authority. We cannot provide assurance that an unmodified opinion will be expressed. Circumstances may arise in which it is necessary for us to modify our opinions, add an emphasis-of-matter or other-matter paragraph(s), or withdraw from the engagement.

In accordance with the requirements of Government Auditing Standards, we will also issue a written report describing the scope of our testing over internal control over financial reporting and over compliance with laws, regulations, and provisions of grants and contracts, including the results of that testing. However, providing an opinion on internal control and compliance over financial reporting will not be an objective of the audit and, therefore, no such opinion will be expressed.

**Engagement Administration, Fees, and Other:**

We understand that your employees will prepare all confirmations we request and will locate any documents or invoices selected by us for testing.

If you intend to publish or otherwise reproduce the financial statements and make reference to our firm, you agree to provide us with printers' proofs or masters for our review and approval before printing. You also agree to provide us with a copy of the final reproduced material for our approval before it is distributed.

During the course of the engagement, we may communicate with you or your personnel via fax or e-mail, and you should be aware that communication in those mediums contains a risk of misdirected or intercepted communications.

John Keillor is the engagement partner for the audit services specified in this letter. His responsibilities include supervising Lanigan & Associates, P.C.'s services performed as part of this engagement and signing or authorizing another qualified firm representative to sign the audit report.

Our fees are based on the amount of time required at various levels of responsibility, plus actual out-of-pocket expenses. Invoices will be rendered every two weeks and are payable upon presentation. Our fee for these services will be at our standard hourly rates plus out-of-pocket costs (such as report reproduction, word processing, postage, travel, copies, telephone, etc.) except that we agree that our gross fee, including expenses will not exceed \$12,500. We will notify you immediately of any circumstances we encounter that could significantly affect this initial fee estimate. Whenever possible, we will attempt to use the Florida Courts E-Filing Authority's personnel to assist in the preparation of schedules and analyses of accounts. This effort could substantially reduce our time requirements and facilitate the timely conclusion of the audit. Further, we will be available during the year to consult with you on financial management and accounting matters of a routine nature.

During the course of the audit we may observe opportunities for economy in, or improved controls over, your operations. We will bring such matters to the attention of the appropriate level of management, either orally or in writing.

At the conclusion of our audit engagement, we will communicate to the governing body of the Florida Courts E-Filing Authority the following significant findings from the audit:

- Our view about the qualitative aspects of the entity's significant accounting practices;
- Significant difficulties, if any, encountered during the audit;
- Uncorrected misstatements, other than those we believe are trivial, if any;
- Disagreements with management, if any;
- Other findings or issues, if any, arising from the audit that are, in our professional judgment, significant and relevant to those charged with governance regarding their oversight of the financial reporting process;
- Material, corrected misstatements that were brought to the attention of management as a result of our audit procedures;
- Representations we requested from management;
- Management's consultations with other accountants, if any; and
- Significant issues, if any, arising from the audit that were discussed, or the subject of correspondence, with management.

The audit documentation for this engagement is the property of Lanigan & Associates, P.C. and constitutes confidential information. However, we may be requested to make certain audit documentation available to State of Florida Auditor General and federal agencies and the U.S. Government Accountability Office pursuant to authority given to it by law or regulation, or to peer reviewers. If requested, access to such audit documentation will be provided under the supervision of Lanigan & Associates, P.C.'s personnel. Furthermore, upon request, we may provide copies of selected audit documentation to these agencies and regulators. The agencies and regulators may intend, or decide, to distribute the copies of information contained therein to others, including other governmental agencies. We agree to retain our audit documentation or work papers for a period of at least five years from the date of our report.

In accordance with the requirements of Government Auditing Standards, we have attached a copy of our latest external peer review report of our firm for your consideration and files.

Please sign and return the attached copy of this letter to indicate your acknowledgment of, and agreement with, the arrangements for our audit of the financial statements.

We appreciate the opportunity to be of service to the Florida Courts E-Filing Authority and believe this letter accurately summarizes the significant terms of our engagement. If you have any questions, please let us know.

Respectfully,

Lanigan & Associates, PC

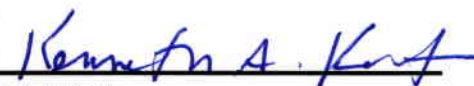
Lanigan & Associates, P.C.

**RESPONSE:**

This letter correctly sets forth the understanding of the Florida Courts E-Filing Authority.

X 

Ron Webster, CPA  
Chief Financial Officer

X 

Kenneth A. Kent  
Executive Director

# PRH, LLC

Certified Public Accountants and Consultants

## System Review Report

To the Shareholders of Lanigan & Associates, P.C. and the Peer Review Committee of the Georgia Society of Certified Public Accountants

We have reviewed the system of quality control for the accounting and auditing practice of Lanigan & Associates, P.C. (the firm) in effect for the year ended May 31, 2014. Our peer review was conducted in accordance with the Standards for Performing and Reporting on Peer Reviews established by the Peer Review Board of the American Institute of Certified Public Accountants. As a part of our peer review, we considered reviews by regulatory entities, if applicable, in determining the nature and extent of our procedures. The firm is responsible for designing a system of quality control and complying with it to provide the firm with reasonable assurance of performing and reporting in conformity with applicable professional standards in all material respects. Our responsibility is to express an opinion on the design of the system of quality control and the firm's compliance therewith based on our review. The nature, objectives, scope, limitations of, and the procedures performed in a System Review are described in the standards at [www.aicpa.org/prsummary](http://www.aicpa.org/prsummary).

As required by the standards, engagements selected for review included examinations of service organizations [Service Organizations Control (SOC) 1 and 2 engagements], audits performed under the *Government Auditing Standards* and audits of employee benefit plans.

In our opinion, the system of quality control for the accounting and auditing practice of Lanigan & Associates, P.C. in effect for the year ended May 31, 2014, has been suitably designed and complied with to provide the firm with reasonable assurance of performing and reporting in conformity with applicable professional standards in all material respects. Firms can receive a rating of *pass*, *pass with deficiency(ies)* or *fail*. Lanigan & Associates, P.C. has received a peer review rating of *pass*.



November 6, 2014

Mailing address:  
P. O. Box 560095  
Orlando, FL 32856

Office location:  
1560 Orange Avenue, Suite 600  
Winter Park, FL 32789

Telephone: (407) 859-7999  
Fax: (321) 574-4189  
Email: [paul@prhcpa.com](mailto:paul@prhcpa.com)

[WWW.PRHCPA.COM](http://WWW.PRHCPA.COM)

