

LANIGAN & ASSOCIATES, P.C.

CERTIFIED PUBLIC ACCOUNTANTS
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Please reply to:
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Standard Letter

Please Sign and Return to

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June 16, 2016

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

**RE: Engagement Letter – SSAE 16
Florida Courts E-Filing Authority**

We are pleased to confirm our understanding of the services that we are to provide the Florida Courts E-Filing Authority (Authority) for the year ended June 30, 2016.

The Authority requested that we provide a “Report on Controls Placed in Operation and Tests of Operating Effectiveness” for the Authority. Our examination will be conducted in accordance with Statements on Standards for Attestation Engagements No. 16 as established by the American Institute of Certified Public Accountants.

Reporting:

Our service auditor’s report expressing an opinion on a description of controls placed in operation at the Authority will contain:

1. A specific reference to the applications, services, products, or other aspects of the Authority.
2. A description of the scope and nature of the service auditor’s procedures.
3. Identification of the party specifying the control objectives.

4. An indication that the purpose of the service auditor's engagement was to obtain reasonable assurance about whether (1) the service organization's description presents fairly, in all material respects, the aspects of the service organization's controls that may be relevant to a user organization's internal control as it relates to an audit of the financial statements, (2) the controls were suitably designed to achieve specified control objectives, and (3) such controls had been placed in operation as of a specific date.
5. The service auditor's opinion on whether the description presents fairly, in all material respects, the relevant aspects of the service organization's controls that had been in placed in operation as of the specific date and whether, in the service auditor's opinion, the controls were suitably designed to provide reasonable assurance that the specified control objectives would be achieved if those controls were complied with satisfactorily.
6. The service auditor's opinion on whether the controls that were tested were operating with sufficient effectiveness to provide reasonable, but not absolute assurance that the control objectives were achieved during the period specified.
7. A statement of the inherent limitations of the potential effectiveness of controls at the service organization and of the risk of projecting to future periods any evaluation of the description.
8. Identification of the parties for whom the report is intended.

Management Responsibilities:

The Authority is expected to provide Lanigan and Associates, P.C. with detailed description of the policies, procedures, control environment, and control objectives as mentioned in Item No.1 on page 1. A suggested outline that covers this description is presented below.

1. Overview of Services Provided.
2. Relevant Aspects of the Control Environment, Risk Assessment and Monitoring.
 - a. Control Environment (Operations, System Development and etc.)
 - b. Risk Assessment Process (How the Authority identifies risks?)
 - c. Monitoring (Management Reports, Internal Audit and etc.)
3. Information and Communication.
 - a. Description of Information Systems.
 - b. Transaction Flow.
 - c. Platform.
 - d. Application Development and Maintenance.
 - e. Operational and Accounting Procedures.
 - f. Access to Program and Data Files.
 - g. Physical Security.
 - h. Data Back Up and Recovery.
4. Control Objectives and Related Controls.

Lanigan and Associates can provide assistance with documenting the information listed in the outline above. However, in the final report the Authority will take responsibility for all control objectives.

Engagement Administration, Fees, and Other:

We anticipate fieldwork to commence in August 2016 with the initial delivery of our draft report by September 30, 2016. Should your timetable need further adjustment, we can attempt and accommodate your needs.

Our fee for these services will be based on our actual time at our standard rate not to exceed a total of \$14,000 for the SSAE No. 16 audit. Our standard hourly rates vary according to the degree of responsibility involved and the experience level of the personnel assigned to your audit. Our invoices for these fees will be rendered each month as work progresses and are payable on presentation. In accordance with our firm policies, work may be suspended if your account becomes 45 days or more overdue and may not be resumed until your account is paid in full. If we elect to terminate our services for nonpayment, our engagement will be deemed to have been completed upon written notification of termination, even if we have not completed our report(s). You will be obligated to compensate us for all time expended and to reimburse us for all out-of-pocket costs through the date of termination. The above fee is based on anticipated cooperation from your personnel and the assumption that unexpected circumstances will not be encountered during the audit. If significant additional time is necessary, we will discuss it with you and arrive at a new fee estimate before we incur the additional costs.

John Keillor is the engagement partner for the 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.

This engagement may be renewed each year at the mutual agreement of both parties.

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. If you agree with the terms of our engagement as described in this letter, please sign the original letter and return it to us. A copy is enclosed for your records.

Sincerely,

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