

**SINGLE AUDIT REPORTS  
AND  
MANAGEMENT LETTER  
NASSAU COUNTY, FLORIDA  
SEPTEMBER 30, 2018**

**SINGLE AUDIT REPORTS  
AND  
MANAGEMENT LETTER  
NASSAU COUNTY, FLORIDA  
SEPTEMBER 30, 2018  
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**SINGLE AUDIT REPORTS  
AND  
MANAGEMENT LETTER**

**NASSAU COUNTY, FLORIDA**

**SEPTEMBER 30, 2018**

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**INDEPENDENT AUDITORS' REPORT  
ON SUPPLEMENTARY INFORMATION**

The Honorable Board of County Commissioners  
and Constitutional Officers  
Nassau County, Florida

We have audited the financial statements of Nassau County, Florida as of and for the year ended September 30, 2018, and our report thereon dated March 13, 2019, which expressed an unmodified opinion on those financial statements. Our audit was conducted for the purpose of forming an opinion on the financial statements as a whole. The schedule of expenditures of federal awards and state financial assistance is presented for purposes of additional analysis and is not a required part of the financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the financial statements. The information has been subjected to the auditing procedures applied in the audit of the financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the financial statements or to the financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the information is fairly stated in all material respects in relation to the financial statements as a whole.

*Purvis, Gray and Company, LLP*

March 13, 2019  
Gainesville, Florida

**Certified Public Accountants**

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**NASSAU COUNTY, FLORIDA**  
**SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS AND STATE FINANCIAL ASSISTANCE**  
**FOR THE YEAR ENDED SEPTEMBER 30, 2018**

Grant Agency/Grant Title	State CSFA Number	Contract/Grant Number	Expenditures
<b>United States Department of Justice</b>			
Direct:			
Office of Community Oriented Policing Services	16.710	2017UMWX0133	\$ 92,020
Indirect:			
Passed Through Office of the Attorney General of Florida Victims of Crimes Act (VOCA)	16.575	VOCA-2017-NCB of C02401	44,321
Passed Through Florida Department of Law Enforcement:			
Edward Bryne Memorial Justice Assistance	16.738	PGI	3,400
Equitable Sharing Program	16.922	N/A	341,223
<b>Total United States Department of Justice</b>			<b>480,964</b>
<b>United States Department of Transportation</b>			
Indirect:			
Passed Through Florida Department of Transportation			
Highway Planning and Construction	20.205	433987-1-38-02	1,431
Highway Planning and Construction	20.205	433987-1-38-02	2,814
Highway Planning and Construction	20.205	433987-1-58-01/433987-1-68-02	104
Highway Planning and Construction	20.205		6,375
<b>Subtotal Expenditures - CFDA 20.205</b>			<b>10,724</b>
Highway Traffic Safety Fund	20.616	M5HVE-18-06-13	10,000
<b>Total United States Department of Transportation</b>			<b>20,724</b>
<b>United States Election Assistance Commission</b>			
Indirect:			
Passed Through Florida Division of Elections			
Help America Vote Act	90.401		9,549
Help America Vote Act	90.401	MOA#2018-001-NAS	58,835
Help America Vote Act	90.401	MOA#2019-002-NAS	9,114
<b>Total United States Election Assistance Commission</b>			<b>77,498</b>
<b>United States Department of Health and Human Services</b>			
Indirect:			
Passed Through Florida Department of Revenue			
Child Support Enforcement	93.563	CSS45	5,953
Child Support Enforcement	93.563	COC45	148,373
<b>Total United States Department of Health and Human Services</b>			<b>154,326</b>
<b>United States Department of Homeland Security</b>			
Indirect:			
Passed Through Florida Division of Emergency Management			
Emergency Management Performance Grant	97.042		49,350
Emergency Management Performance Grant	97.042		15,962
Emergency Management Performance Grant	97.042		6,992
<b>Subtotal Expenditures - CFDA 97.042</b>			<b>72,304</b>
Florida Division of Emergency Management	97.067		14,998
Florida Division of Emergency Management	97.067		2,600
<b>Subtotal Expenditures - CFDA 97.067</b>			<b>17,598</b>
Disaster Grant - Public Assistance FEMA	97.036		1,673,104
Passed Through Florida Commission of Community Service			
Emergency Management Performance Grant	97.042		6,915
<b>Total United States Department of Homeland Security</b>			<b>1,769,921</b>
<b>Total Federal Awards</b>			<b>\$ 2,503,433</b>

**NASSAU COUNTY, FLORIDA**  
**SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS AND STATE FINANCIAL ASSISTANCE**  
**FOR THE YEAR ENDED SEPTEMBER 30, 2018**  
*(Concluded)*

Grant Agency/Grant Title	State CSFA Number	Contract/Grant Number	Expenditures
<b>Department of Community Affairs</b>			
Emergency Management Programs	31.063		\$ 79,659
Emergency Management Programs	31.063		27,037
<b>Subtotal Expenditures - CSFA No 31.063</b>			<u>106,696</u>
<b>Total Department of Community Affairs</b>			<u>106,696</u>
<b>Florida Department of Environmental Protection</b>			
Beach Management Funding Assistance Program	37.003	16NA1	7,599
Beach Management Funding Assistance Program	37.003	17NA1	104,317
Beach Management Funding Assistance Program	37.003	19NA1	50,736
Small County Consolidated Waste Grants	37.012	SC825	90,909
<b>Total Department of Environmental Protection</b>			<u>253,561</u>
<b>Florida Department of State</b>			
State Aid to Libraries Grant Program	45.030	18-ST-36	37,894
<b>Total Florida Department of State</b>			<u>37,894</u>
<b>Florida Housing Finance Corporation</b>			
State Housing Initiatives Partnership Program	40.901	15/16	420,929
State Housing Initiatives Partnership Program	40.901	16/17	404,919
State Housing Initiatives Partnership Program	40.901	17/18	140,755
<b>Subtotal Expenditures - CSFA No. 40.901</b>			<u>966,603</u>
<b>Total Florida Housing Finance Corporation</b>			<u>966,603</u>
<b>Florida Department of Transportation</b>			
Small County Outreach Program (SCOP)	55.009	430691-2-58-01	1,134
<b>Subtotal Expenditures - CSFA No. 55.009</b>			<u>1,134</u>
Small County Road Assistance Agreement (SCRAP)	55.016	431638-1-58-01	310,777
Small County Road Assistance Agreement (SCRAP)	55.016	432798-1-54-01	269,376
Small County Road Assistance Agreement (SCRAP)	55.016	432767-1-54-01	607,007
Small County Road Assistance Agreement (SCRAP)	55.016	432604-1-54-01	798,138
Small County Road Assistance Agreement (SCRAP)	55.016	434588-1-54-01	28,443
<b>Subtotal Expenditures - CSFA No. 55.016</b>			<u>2,013,741</u>
County Incentive Grant Program (CIGP)	55.008		133,243
<b>Subtotal Expenditures - CSFA No. 55.008</b>			<u>133,243</u>
<b>Total Florida Department of Transportation</b>			<u>2,148,118</u>
<b>Florida Department of Health</b>			
County Grant Awards	64.005		8,932
<b>Total Florida Department of Health</b>			<u>8,932</u>
<b>Florida Fish &amp; Wildlife Conservation Commission</b>			
Bulk Derelic Vessel Removal Grant	77.005	FWC-16186	15,128
<b>Total Florida Fish &amp; Wildlife Conservation Commission</b>			<u>15,128</u>
<b>Total State Expenditures</b>			<u>\$ 3,536,932</u>
<b>Total Federal Awards and State Financial Assistance</b>			<u>\$ 6,040,365</u>

**NASSAU COUNTY, FLORIDA**  
**NOTE TO SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS**  
**AND STATE FINANCIAL ASSISTANCE**  
**FOR THE YEAR ENDED SEPTEMBER 30, 2018**

**Note 1 - Basis of Presentation**

The accompanying schedule of expenditures of federal awards and state financial assistance projects includes the state award activity of Nassau County, Florida, and is presented on the modified accrual basis of accounting.

**REPORT ON COMPLIANCE WITH REQUIREMENTS THAT COULD HAVE  
A DIRECT AND MATERIAL EFFECT ON EACH MAJOR PROGRAM AND STATE PROJECT  
AND ON INTERNAL CONTROL OVER COMPLIANCE REQUIRED BY THE UNIFORM  
GUIDANCE AND IN ACCORDANCE WITH CHAPTER 10.550,  
*RULES OF THE AUDITOR GENERAL***

The Honorable Board of County Commissioners  
and Constitutional Officers  
Nassau County, Florida

**Report on Compliance for Each Major Federal Award and State Project**

We have audited Nassau County, Florida's (the County's) compliance with the types of compliance requirements described in the OMB *Compliance Supplement* and in the Florida Department of Financial Services' *State Projects Compliance Supplement* that could have a direct and material effect on each of the County's major federal programs and state projects for the year ended September 30, 2018. The County's major federal programs and state projects are identified in the summary of auditors' results section of the accompanying schedule of findings and questioned costs.

**Management's Responsibility**

Management is responsible for compliance with the requirements of laws, regulations, contracts, and grants applicable to its federal awards and state projects.

**Auditors' Responsibility**

Our responsibility is to express an opinion on compliance for each of the County's major federal programs and state projects based on our audit of the types of compliance requirements referred to above. We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; the audit requirements of Title 2 U.S. Code of Federal Regulations Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance), and Chapter 10.550, *Rules of the Auditor General*. Those standards, and the Uniform Guidance and Chapter 10.550, *Rules of the Auditor General*, require that we plan and perform the audit to obtain reasonable assurance about whether noncompliance with the types of compliance requirements referred to above that could have a direct and material effect on a major federal program and state financial assistance project occurred. An audit includes examining, on a test basis, evidence about the County's compliance with those requirements and performing such other procedures as we considered necessary in the circumstances.

We believe that our audit provides a reasonable basis for our opinion. Our audit does not provide a legal determination of the County's compliance with those requirements.

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The Honorable Board of County Commissioners  
and Constitutional Officers  
Nassau County, Florida

**REPORT ON COMPLIANCE WITH REQUIREMENTS THAT COULD HAVE  
A DIRECT AND MATERIAL EFFECT ON EACH MAJOR PROGRAM AND STATE PROJECT  
AND ON INTERNAL CONTROL OVER COMPLIANCE REQUIRED BY THE UNIFORM  
GUIDANCE AND IN ACCORDANCE WITH CHAPTER 10.550,  
RULES OF THE AUDITOR GENERAL  
(Concluded)**

**Opinion on Each Major Federal Program and State Project**

In our opinion, the County complied, in all material respects, with the compliance requirements referred to above that could have a direct and material effect on each of its major federal program and state projects for the year ended September 30, 2018.

**Report on Internal Control Over Compliance**

Management of the County is responsible for establishing and maintaining effective internal control over compliance with the requirements of laws, regulations, contracts, and grants applicable to federal awards and state financial assistance projects. In planning and performing our audit, we considered the County's internal control over compliance with the requirements that could have a direct and material effect on federal awards and state financial assistance projects in order to determine the auditing procedures for the purpose of expressing our opinion on compliance and to test and report on internal control over compliance in accordance with the Uniform Guidance and Chapter 10.550, *Rules of the Auditor General*, but not for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, we do not express an opinion on the effectiveness of the County's internal control over compliance.

*A deficiency in internal control over compliance* exists when the design or operation of a control over compliance does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, noncompliance with a type of compliance requirement of a federal award or state financial assistance project on a timely basis. *A material weakness in internal control over compliance* is a deficiency, or combination of deficiencies, in internal control over compliance, such that there is a reasonable possibility that material noncompliance with a type of compliance requirement of a federal award or state financial assistance project 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 over compliance was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control over compliance that might be deficiencies, significant deficiencies, or material weaknesses. We did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses, as defined above. However, material weaknesses may exist that have not been identified.

**Purpose**

The purpose of this report on internal control over compliance is solely to describe the scope of our testing of internal control over compliance and the results of that testing based on the requirements of the Uniform Guidance and the *Rules of the Auditor General*, Chapter 10.550. Accordingly, this report is not suitable for any other purpose.



March 13, 2019  
Gainesville, Florida

**NASSAU COUNTY, FLORIDA  
 SCHEDULE OF FINDINGS AND QUESTIONED COSTS -  
 FEDERAL AWARDS AND STATE FINANCIAL ASSISTANCE  
 FOR THE YEAR ENDED SEPTEMBER 30, 2018**

**Summary of Auditors' Results**

1. The independent auditors' report expresses an unmodified opinion on the financial statements of Nassau County, Florida (the County).
2. A significant deficiency was identified during the audit of the financial statements as reported in the 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* for the Nassau County Board of County Commissioners which was reported as a significant deficiency.
3. There were no instances of noncompliance identified during the audit of the financial statements reported in the 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*.
4. The audit disclosed no significant deficiencies and/or material weaknesses in internal control over major federal programs or state projects that are required to be reported in the schedule of findings and questioned costs.
5. The report on compliance for the major federal programs and state projects expresses an unmodified opinion.
6. The audit disclosed no findings that are required to be reported in accordance with the Uniform Guidance and Chapter 10.550, *Rules of the Auditor General*.
7. The programs tested as major federal program and state financial assistance projects included:

<b>Federal Programs</b>	<u><b>CFDA No.</b></u>
Disaster Grant – Public Assistance – FEMA	97.036
<b>State Projects</b>	<u><b>CSFA No.</b></u>
Small County Road Assistance Agreement (SCRAP)	55.016

8. The threshold for distinguishing Type A and B programs was \$750,000 for federal programs and \$300,000 for state projects.
9. The County did not qualify as a low risk auditee for federal grant programs.

**Financial Statement Findings**

Financial statement findings, if any, are reported in the individual reports of the Board and the Constitutional Officers.

**Findings and Questioned Costs for Major Federal Programs and State Projects**

The audit disclosed no findings for major federal programs and state projects to be reported under the Uniform Guidance and Chapter 10.550, *Rules of the Auditor General*.

**Status of Prior Audit Findings**

There were no prior year findings required to be reported in accordance with the Uniform Guidance and Chapter 10.550, *Rules of the Auditor General*.

**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 Honorable Board of County Commissioners  
Nassau County, Florida

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 financial statements of the Nassau County Board of County Commissioners, Nassau County, Florida, (the Board) as of and for the year ended September 30, 2018, and the related notes to the financial statements, and have issued our report thereon dated March 13, 2019.

**Internal Control Over Financial Reporting**

In planning and performing our audit of the financial statements, we considered the 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 statements, but not for the purpose of expressing an opinion on the effectiveness of the Board's internal control over financial reporting. Accordingly, we do not express an opinion on the effectiveness of the 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 combination of deficiencies, in internal control such that there is a reasonable possibility that a material misstatement of the Board's financial statement 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 and, therefore, material weaknesses or significant deficiencies may exist that have not been identified. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses. We did identify certain deficiencies in internal control, described in item 2018-01 below that we consider to be a significant deficiency.

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The Honorable Board of County Commissioners  
Nassau County, Florida

**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*  
(Concluded)**

**Internal Control Over Financial Reporting (Concluded)**

**2018-01 – Utility and Ambulance Billing Segregation of Duties**

**Condition**—During our review of controls over cash receipts in the utility billing and ambulance billing processes, we noted that the billing supervisor has access to cash deposits and the ability to make adjustments in the billing systems. There are some mitigating controls in place such as pre-numbered receipts and secondary reviews; however, the billing supervisor eventually has access to both the deposit and supporting documentation which renders the mitigating controls insufficient.

**Effect**—One of the basic tenants of an effective system of internal controls is the segregation of incompatible duties such that one individual does not have access to an asset and the ability to alter the accounting records over that asset without effective compensating controls in place. Lack of adequate segregation of duties or effective compensating controls increases the likelihood of misstatements, whether due to error or fraud.

**Recommendation**—We recommend that the Board consider separating the cash deposit process from the billing system process or consider implementing or modifying existing compensating controls to reduce risk.

**Compliance and Other Matters**

As part of obtaining reasonable assurance about whether the Board's financial statements are free of 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 Board'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 Board's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

  
March 13, 2019  
Gainesville, Florida

## MANAGEMENT LETTER

The Honorable Board of County Commissioners  
Nassau County, Florida

### Report on the Financial Statements

We have audited the financial statements of the Nassau County Board of County Commissioners, Nassau County, Florida, (the Board) as of and for the fiscal year ended September 30, 2018, and have issued our report thereon dated March 13, 2019.

### Auditors' Responsibility

We conducted our audit in accordance with auditing standards generally accepted in the United States of America; 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 the Financial Statements Performed in Accordance with *Government Auditing Standards*; and Independent Accountants' Report on an examination conducted in accordance with *AICPA Professional Standards*, AT-C Section 315, regarding compliance requirements in accordance with Chapter 10.550, *Rules of the Auditor General*. Disclosures in those reports, which are dated March 13, 2019, 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 or not corrective actions have been taken to address findings and recommendations made in the preceding annual financial audit report. There were no recommendations in the preceding annual financial report.

### Official Title and Legal Authority

- Section 10.554(1)(i)4., *Rules of the Auditor General*, requires that the name or official title and legal authority for the primary government and each component unit of the reporting entity be disclosed in this management letter, unless disclosed in the notes to the financial statements. The Board was established by the Constitution of the State of Florida, Article VIII, Section 1(d). The Board includes component units as described in Note 1 of the financial statements.

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**MANAGEMENT LETTER**  
*(Continued)*

**Financial Management**

- Section 10.554(1)(i)2., *Rules of the Auditor General*, requires that we communicate any recommendations to improve financial management. In connection with our audit, we have the following recommendations:

- **2018-02 - Utility Billing Negative Reads**

*Condition*—During our review of water and wastewater usage reports, we noted that several customer accounts reported negative usage for multiple continuous months. Policies currently exist for re-reading accounts which report negative usage, which appears to have occurred and eventually it appears meters are replaced which corrected the negative reads issue. The process from initial negative reads to replacement of meters appears to take four to six months based upon months of continuous negative reads in the utility billing system.

*Effect*—Due to the time between identification of initial negative reads and meter replacement, we estimate customers were under-billed approximately \$30,000 for water and wastewater usage over the past 24 months.

*Recommendation*—We recommend that the Board consider reducing the time lag between identification of negative reads and meter replacement in order to reduce under billing of customer accounts. We also recommend a review of the sufficiency of the current meter change out program.

- **2018-03 - Timely Grant Reimbursement Requests**

*Condition*—During our testing of federal and state grant agreements it was noted that there were no reimbursement requests submitted for several state grants for various road construction projects, including SCOP, SCRAP, and CIGP grants (approximately \$2.4 million in expenditures) during the fiscal year or through the date of fieldwork (January, 2019).

*Effect*—Reimbursement requests provide additional assurance that grant expenditures are eligible and allowable under the grant, and that receivables are valid. Additionally, lack of timely requests could result in cash flow limitations for the project and/or necessitate temporary borrowing from other County funds.

*Recommendation*—We recommend that the Board implement procedures to ensure that all eligible grants are submitted for reimbursement in a timely manner.

- **2018-04 - SHIP Grant Reporting**

*Condition*—During our testing of federal and state grant agreements, we noted that the Board reported a receivable and deferred revenue of approximately \$490,000 as of September 30, 2017, for funds already received during the fiscal year in the SHIP fund. While this overstatement of assets and deferred revenues had no effect upon fund level equity on the Board financial statements, it did result in over-statement of revenue and equity on the County financial statements. In order to correct the error in the current year, County revenues are understated approximately \$490,000. In addition to the misstatements of revenues and equity in the financial statements, this condition indicates there was insufficient reconciliation of SHIP receivables and revenues to supporting documentation.

**MANAGEMENT LETTER**  
*(Concluded)*

**Financial Management (Concluded)**

- Section 10.554(1)(i)2. *(Concluded)*
- **2018-04 – SHIP Grant Reporting (Concluded)**

*Effect*—County-wide governmental activities beginning equity and prior year SHIP revenue is overstated by approximately \$490,000, and as a result of adjustments to correct this error, current year SHIP revenues are understated by the same amount.

*Recommendation*—We recommend that the Board implement additional reconciliation procedures over SHIP revenues and receivables to supporting documentation.

**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 statement that is less than material but more than inconsequential. In connection with our audit, we did not have 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, State or other granting agencies, the Board of County Commissioners and management, and is not intended to be, and should not be, used by anyone other than these specified parties.

We wish to take this opportunity to thank you and your staff for the cooperation and courtesies extended to us during the course of our audit. Please let us know if you have any questions or comments concerning this letter, our accompanying reports, or other matters.



March 13, 2019  
Gainesville, Florida

## **Management Response to Audit Findings**

### **Fiscal Year Ending 9/30/2018**

Prepared by Megan Diehl, Office of Management and Budget Director  
Nassau County Board of County Commissioners

#### ***Internal Control Over Financial Reporting***

##### **2018-01      Utility and Ambulance Billing Segregation of Duties**

**Finding:** “During the review of controls over cash receipts in the utility billing and ambulance billing processes, we noted that the billing supervisor has access to cash deposits and the ability to make adjustments in the billing systems. There are some mitigating controls in place such as pre-numbered receipts and secondary reviews; however, the billing supervisor eventually has access to both the deposit and supporting documentation which renders the mitigating controls insufficient”.

**Recommendation:** “We recommend that the Board consider separating the cash deposit process from the billing system process or consider implementing or modifying existing compensating controls to reduce risk.”

**Management Response:** We agree with the recommendation that further separation of duties between the cash deposit and billing adjustment processes is an appropriate course of action to mitigate the identified risk. Going forward, to prohibit the same person who has customer account adjustment authority from having access to deposits, a County employee other than the Billing Supervisor will be tasked with making the bank deposits, and the Billing Supervisor will no longer have access credentials to bank accounts.

#### ***Other Matters***

##### **2018-02      Utility Billing Negative Reads**

**Finding:** “During our review of water and wastewater usage reports, we noted that several customer accounts reported negative usage for multiple continuous months. Policies currently exist for re-reading accounts which report negative usage, which appears to have occurred and eventually it appears meters are replaced which corrected the negative reads issue. The process from initial negative reads to replacement of meter appears to take four to six months based upon months of continuous negative reads in the utility billing system.”

**Recommendation:** “We recommend that the Board consider reducing the time lag between identification of negative reads and meter replacement in order to reduce under billing of customer accounts. We also recommend a review of the sufficiency of the current meter change out program.”



**Management Response:** Management recognizes that the timeliness of meter replacement can and should be improved, and we agree with the recommendation above. The current process for correctly identifying negative or no usage reads will be revisited and an action plan to improve the timeliness of work order completion will be developed with the Plant Superintendent and administrative support staff. As a long-term measure to improve overall meter accuracy, the County is considering the feasibility of migrating to an electronic meter reading system.

**2018-03**

**Timely Grant Reimbursement Requests**

**Finding:** “During our testing of federal and state grant agreements it was noted that there were no reimbursement requests submitted for several state grants for various road construction projects, including SCOP, SCRAP, and CIGP grants (approximately \$2.4 million in expenditures) during the fiscal year or through the date of fieldwork (January 2019).

**Recommendation:** “We recommend that the Board implement procedures to ensure that all eligible grants are submitted for reimbursement in a timely manner.”

**Management’s Response:** This issue was brought to the attention of Management during the 2018 audit process. OMB immediately took corrective action to begin the reimbursement process and to-date (March 2019) we have collected all but about \$9,500 of the expected reimbursement amount. Expected reimbursements total approximately \$2.2 million based on eligible expenditures as reported by the County Engineering department. We agree with the recommendation that the Board implement procedures to ensure timely reimbursement and will be implementing the following course of action to improve that process –

- Centralize the post-award administration of grants under the Office of Management and Budget.
- Create a written policy document outlining the grants reimbursement procedure, with the recommendation that it be incorporated into the County’s purchasing policy
- Provide training to all department heads and administrative support personnel regarding the reimbursement process.

**2018-04**

**SHIP Grant Reporting**

**Finding:** “During our testing of federal and state grant agreements, we noted that the Board reported a receivable and deferred revenue of approximately \$490,000 as of September 30, 2017, for funds already received during the fiscal year in the SHIP fund. While this overstatement of assets and deferred revenues had no effect upon fund level equity on the Board financial statements, it did result in over-statement of revenue and

equity on the County financial statements. In order to correct the error in the current year, County revenues are understated approximately \$490,000. In addition to the misstatements of revenues and equity in the financial statements, this condition indicates there was insufficient reconciliation of SHIP receivables and revenues to supporting documentation.”

**Recommendation:** “We recommend that the Board implement additional reconciliation procedures over SHIP revenues and receivables to supporting documentation.

**Management’s Response:** As stated in the previous response, management recognizes the need to implement process improvement measures in the post-award administration and grant compliance functions. To address this finding specifically, an additional step will be added to the review and approval process to include Clerk Finance staff where appropriate.

**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 Honorable John A. Crawford  
Nassau County Clerk of the Circuit Court  
Nassau County, Florida

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 financial statements of each major fund and the aggregate remaining fund information of the Nassau County, Florida, Clerk of the Circuit Court (the Clerk), as of and for the year ended September 30, 2018, and have issued our report thereon dated March 8, 2019, which was modified to state that the financial statements are not intended to be a complete presentation of Nassau County, Florida, as a whole.

**Internal Control Over Financial Reporting**

In planning and performing our audit, we considered the Clerk'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 Clerk's internal control. Accordingly, we do not express an opinion on the effectiveness of the Clerk'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 combination of deficiencies, in internal control, such that there is a reasonable possibility that a material misstatement of the Clerk'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 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.

**Certified Public Accountants**

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The Honorable John A. Crawford  
Nassau County Clerk of the Circuit Court  
Nassau County, Florida

**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*  
(Concluded)**

**Compliance and Other Matters**

As part of obtaining reasonable assurance about whether the Clerk'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 Clerk'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 Clerk's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

*Purvis, Gray and Company, LLP*

March 8, 2019  
Gainesville, Florida

## MANAGEMENT LETTER

The Honorable John A. Crawford  
Nassau County Clerk of the Circuit Court  
Nassau County, Florida

### Report on the Financial Statements

We have audited the financial statements of each major fund and the aggregate remaining fund information of the Nassau County, Florida, Clerk of the Circuit Court (the Clerk), as of and for the fiscal year ended September 30, 2018, and have issued our report thereon dated March 8, 2019, which was modified to indicate that the financial statements are not intended to be a complete presentation of Nassau County, Florida.

### Auditors' Responsibility

We conducted our audit in accordance with auditing standards generally accepted in the United States of America; 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 Florida 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 the Financial Statements Performed in Accordance with *Government Auditing Standards*; and Independent Accountants' Reports on our examinations conducted in accordance with *AICPA Professional Standards*, AT-C Section 315, regarding compliance requirements in accordance with Chapter 10.550, *Rules of the Auditor General*. Disclosures in those reports, which are dated March 8, 2019, 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 or not corrective actions have been taken to address significant findings and recommendations made in the preceding annual financial audit report. There were no such recommendations made in the preceding annual financial report.

### Official Title and Legal Authority

Section 10.554(1)(i)4., *Rules of the Auditor General*, requires that the name or official title and legal authority for the primary government and each component unit of the reporting entity be disclosed in this management letter, unless disclosed in the notes to the financial statements. The Clerk was established by the Constitution of the State of Florida, Article VIII, Section 1(d). There were no component units related to the Clerk.

### Certified Public Accountants

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The Honorable John A. Crawford  
Nassau County Clerk of the Circuit Court  
Nassau County, Florida

**MANAGEMENT LETTER**  
*(Concluded)*

**Financial Management**

Section 10.554(1)(i)2., *Rules of the Auditor General*, requires that 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 determination of financial statements that is less than material but which warrants that attention of those charged with governance. In connection with our audit, we did not have 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, the Clerk and applicable management, and is not intended to be, and should not be, used by anyone other than these specified parties.

We wish to take this opportunity to thank you and your staff for the cooperation and courtesies extended to us during the course of our audit. Please let us know if you have any questions or comments concerning this letter, our accompanying reports, or other matters.

  
March 8, 2019  
Gainesville, Florida

**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 Honorable Bill Leeper  
Nassau County Sheriff  
Nassau County, Florida

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to the financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of each major fund and the aggregate remaining fund information of the Nassau County, Florida, Sheriff (the Sheriff), as of and for the year ended September 30, 2018, and the related notes to the financial statements, and have issued our report thereon dated March 11, 2019, which was modified to state that the financial statements are not intended to be a complete presentation of Nassau County, Florida, as a whole.

**Internal Control Over Financial Reporting**

In planning and performing our audit of the financial statements, we considered the Sheriff'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 opinion on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the Sheriff's internal control. Accordingly, we do not express an opinion on the effectiveness of the Sheriff'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.

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The Honorable Bill Leeper  
Nassau County Sheriff  
Nassau County, Florida

**INDEPENDENT AUDITORS' REPORT ON INTERNAL CONTROL OVER  
FINANCIAL REPORTING AND ON COMPLIANCE AND OTHER MATTERS  
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(*Concluded*)**

**Compliance and Other Matters**

As part of obtaining reasonable assurance about whether the Sheriff's financial statements are free of 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 Sheriff'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 Sheriff's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

*Purvis, Gray and Company, LLP*

March 11, 2019  
Gainesville, Florida



## MANAGEMENT LETTER

The Honorable Bill Leeper  
Nassau County Sheriff  
Nassau County, Florida

### Report on the Financial Statements

We have audited the financial statements of Nassau County, Florida, Sheriff (the Sheriff), as of and for the fiscal year ended September 30, 2018, and have issued our report thereon dated March 11, 2019, which was modified to indicate that financial statements are not intended to be a complete presentation of Nassau County, Florida.

### Auditors' Responsibility

We conducted our audit in accordance with auditing standards generally accepted in the United States of America; 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 Compliance and Other Matters Based on an Audit of the Financial Statements Performed in Accordance with *Government Auditing Standards*; and Independent Accountants' Report on our examination conducted in accordance with AICPA *Professional Standards*, AT-C Section 315, regarding compliance requirements in accordance with Chapter 10.550, *Rules of the Auditor General*. Disclosures in those reports, which are dated March 11, 2019, 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 or not corrective actions have been taken to address findings and recommendations made in the preceding annual financial audit report. There were no such findings or recommendations made in the preceding financial audit report.

### Official Title and Legal Authority

Section 10.554(1)(i)4., *Rules of the Auditor General*, requires that the name or official title and legal authority for the primary government and each component unit of the reporting entity be disclosed in this management letter, unless disclosed in the notes to the financial statements. The Sheriff was established by the Constitution of the State of Florida, Article VIII, Section 1(d). There were no component units related to the Sheriff.

### Certified Public Accountants

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The Honorable Bill Leeper  
Nassau County Sheriff  
Nassau County, Florida

**MANAGEMENT LETTER**  
*(Concluded)*

**Financial Management**

Section 10.554(1)(i)2., *Rules of Auditor General*, requires that 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 determination of financial statement amounts 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, the Sheriff and applicable management, and is not intended to be, and should not be, used by anyone other than these specified parties.

We wish to take this opportunity to thank you and your staff for the cooperation and courtesies extended to us during the course of our audit. Please let us know if you have any questions or comments concerning this letter, our accompanying reports, or other matters.

  
March 11, 2019  
Gainesville, Florida

**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 Honorable John Drew  
Nassau County Tax Collector  
Nassau County, Florida

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 financial statements of the general fund and the aggregate remaining fund information of the Nassau County, Florida, Tax Collector (the Tax Collector), as of and for the year ended September 30, 2018, and the related notes to the financial statements and have issued our report thereon dated March 13, 2019, which was modified to state that the financial statements are not intended to be a complete presentation of Nassau County, Florida, as a whole.

**Internal Control Over Financial Reporting**

In planning and performing our audit of the financial statements, we considered the Tax Collector'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 opinion on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the Tax Collector's internal control. Accordingly, we do not express an opinion on the effectiveness of the Tax Collector'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 combination of deficiencies, in internal control, such that there is a reasonable possibility that a material misstatement of the Tax Collector'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.

**Certified Public Accountants**

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The Honorable John Drew  
Nassau County Tax Collector  
Nassau County, Florida

**INDEPENDENT AUDITORS' REPORT ON INTERNAL CONTROL OVER  
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IN ACCORDANCE WITH *GOVERNMENT AUDITING STANDARDS*  
(*Concluded*)**

**Compliance and Other Matters**

As part of obtaining reasonable assurance about whether the Tax Collector's financial statements are free of 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 Tax Collector'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 Tax Collector's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

*Purvis, Gray and Company, LLP*

March 13, 2019  
Gainesville, Florida

## MANAGEMENT LETTER

The Honorable John Drew  
Nassau County Tax Collector  
Nassau County, Florida

### Report on the Financial Statements

We have audited the financial statements of the general fund and the aggregate remaining fund information of the Nassau County, Florida Tax Collector (the Tax Collector) as of and for the year ended September 30, 2018, and have issued our report thereon dated March 13, 2019, which was modified to indicate that the financial statements are not intended to be a complete presentation of Nassau County, Florida.

### 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 Compliance and Other Matters Based on an Audit of the Financial Statements Performed in Accordance with *Government Auditing Standards*; and Independent Accountants' Report on an examination conducted in accordance with AICPA *Professional Standards*, AT-C Section 315, regarding compliance requirements in accordance with Chapter 10.550, *Rules of the Auditor General*. Disclosures in those reports, which are dated March 13, 2019, 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 or not corrective actions have been taken to address findings and recommendations made in the preceding annual financial audit report. There were no findings or recommendations made in the preceding annual financial audit report.

### Official Title and Legal Authority

Section 10.554(1)(i)4., *Rules of the Auditor General*, requires that the name or official title and legal authority for the primary government and each component unit of the reporting entity be disclosed in this management letter, unless disclosed in the notes to the financial statements. The Tax Collector was established by the Constitution of the State of Florida, Article VIII, Section 1(d). There were no component units related to the Tax Collector.

### Certified Public Accountants

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The Honorable John Drew  
Nassau County Tax Collector  
Nassau County, Florida

**MANAGEMENT LETTER**  
*(Concluded)*

**Financial Management**

Section 10.554(1)(i)2., *Rules of the Auditor General*, requires that 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 have 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, the Tax Collector, its management, and the Board of County Commissioners of Nassau County, Florida; and is not intended to be, and should not be, used by anyone other than these specified parties.

We wish to take this opportunity to thank you and your staff for the cooperation and courtesies extended to us during the course of our audit. Please let us know if you have any questions or comments concerning this letter, our accompanying reports, or other matters.

  
March 13, 2019  
Gainesville, Florida

**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 Honorable A. Michael Hickox  
Nassau County Property Appraiser  
Nassau County, Florida

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 financial statements of the general fund of the Nassau County, Florida, Property Appraiser (the Property Appraiser), as of and for the year ended September 30, 2018, and the related notes to the financial statements and have issued our report thereon dated March 8, 2019, which was modified to state that the financial statements are not intended to be a complete presentation of Nassau County, Florida, as a whole.

**Internal Control Over Financial Reporting**

In planning and performing our audit of the financial statements, we considered the Property Appraiser'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 opinion on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the Property Appraiser's internal control. Accordingly, we do not express an opinion on the effectiveness of the Property Appraiser'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 combination of deficiencies, in internal control, such that there is a reasonable possibility that a material misstatement of the Property Appraiser'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.

**Certified Public Accountants**

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MEMBERS OF AMERICAN AND FLORIDA INSTITUTES OF CERTIFIED PUBLIC ACCOUNTANTS  
MEMBER OF AMERICAN INSTITUTE OF CERTIFIED PUBLIC ACCOUNTANTS PRIVATE COMPANIES AND S.E.C. PRACTICE SECTIONS

The Honorable A. Michael Hickox  
Nassau County Property Appraiser  
Nassau County, Florida

**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*  
(Concluded)**

**Compliance and Other Matters**

As part of obtaining reasonable assurance about whether the Property Appraiser's financial statements are free of 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 Property Appraiser'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 Property Appraiser's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

  
March 8, 2019  
Gainesville, Florida



## MANAGEMENT LETTER

The Honorable A. Michael Hickox  
Nassau County Property Appraiser  
Nassau County, Florida

### Report on the Financial Statements

We have audited the financial statements of the general fund of the Nassau County, Florida, Property Appraiser (the Property Appraiser), as of and for the fiscal year ended September 30, 2018, and have issued our report thereon dated March 8, 2019.

### Auditors' Responsibility

We conducted our audit in accordance with auditing standards generally accepted in the United States of America; 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 the Financial Statements Performed in Accordance with *Government Auditing Standards*; and Independent Accountants' Report on an examination conducted in accordance with AICPA *Professional Standards*, AT-C Section 315, regarding compliance requirements in accordance with Chapter 10.550, *Rules of the Auditor General*. Disclosures in those reports and schedule, which are dated March 8, 2019, 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 or not corrective actions have been taken to address findings and recommendations made in the preceding annual financial audit report. There were no findings or recommendations made in the preceding annual financial audit report.

### Official Title and Legal Authority

Section 10.554(1)(i)4., *Rules of the Auditor General*, requires that the name or official title and legal authority for the primary government and each component unit of the reporting entity be disclosed in this management letter, unless disclosed in the notes to the financial statements. The Property Appraiser was established by the Constitution of the State of Florida, Article VIII, Section 1(d). There were no component units related to the Property Appraiser.

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The Honorable A. Michael Hickox  
Nassau County Property Appraiser  
Nassau County, Florida

**MANAGEMENT LETTER**  
*(Concluded)*

**Financial Management**

Section 10.554(1)(i)2., *Rules of the Auditor General*, requires that we address in the management letter 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 have 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, the Property Appraiser, its management, and the Board of County Commissioners of Nassau County, Florida, and is not intended to be, and should not be, used by anyone other than these specified parties.

We wish to take this opportunity to thank you and your staff for the cooperation and courtesies extended to us during the course of our audit. Please let us know if you have any questions or comments concerning this letter, our accompanying reports, or other matters.

  
March 8, 2019  
Gainesville, Florida

**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 Honorable Vicki P. Cannon  
Nassau County Supervisor of Elections  
Nassau County, Florida

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 financial statements of the general fund of the Nassau County, Florida, Supervisor of Elections (the Supervisor of Elections), as of and for the year ended September 30, 2018, and the related notes to the financial statements and have issued our report thereon dated March 8, 2019, which was modified to state that the financial statements are not intended to be a complete presentation of Nassau County, Florida, as a whole.

**Internal Control Over Financial Reporting**

In planning and performing our audit of the financial statements, we considered the Supervisor of Elections' internal control over financial reporting (internal control) to determine the audit procedures that are appropriate in the circumstances for the purpose of expressing our opinion on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the Supervisor of Elections' internal control. Accordingly, we do not express an opinion on the effectiveness of the Supervisor of Elections' 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 combination of deficiencies, in internal control, such that there is a reasonable possibility that a material misstatement of the Supervisor of Elections' 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.

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The Honorable Vicki P. Cannon  
Nassau County Supervisor of Elections  
Nassau County, Florida

**INDEPENDENT AUDITORS' REPORT ON INTERNAL CONTROL OVER  
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(*Concluded*)**

**Compliance and Other Matters**

As part of obtaining reasonable assurance about whether the Supervisor of Elections' financial statements are free of 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 Supervisor of Elections' internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the Supervisor of Elections' internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

  
March 8, 2019  
Gainesville, Florida

## MANAGEMENT LETTER

The Honorable Vicki P. Cannon  
Nassau County Supervisor of Elections  
Nassau County, Florida

### Report on the Financial Statements

We have audited the financial statements of the general fund of the Nassau County, Florida, Supervisor of Elections (the Supervisor of Elections), as of and for the year ended September 30, 2018, and have issued our report thereon dated March 8, 2019.

### Auditors' Responsibility

We conducted our audit in accordance with auditing standards generally accepted in the United States of America, 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 Compliance and Other Matters Based on an Audit of the Financial Statements Performed in Accordance with *Government Auditing Standards*; and Independent Accountants' Report on an examination conducted in accordance with AICPA *Professional Standards*, AT-C Section 315, regarding compliance requirements in accordance with Chapter 10.550, *Rules of the Auditor General*. Disclosures in those reports, which are dated March 8, 2019, 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 or not corrective actions have been taken to address findings and recommendations made in the preceding annual financial audit report. There were no findings or recommendations made in the preceding annual financial audit report.

### Official Title and Legal Authority

Section 10.554(1)(i)4., *Rules of the Auditor General*, requires that the name or official title and legal authority for the primary government and each component unit of the reporting entity be disclosed in this management letter, unless disclosed in the notes to the financial statements. The Supervisor of Elections was established by the Constitution of the State of Florida, Article VIII, Section 1(d). There were no component units related to the Supervisor of Elections.

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The Honorable Vicki P. Cannon  
Nassau County Supervisor of Elections  
Nassau County, Florida

**MANAGEMENT LETTER**  
*(Concluded)*

**Financial Management**

Section 10.554(1)(i)2., *Rules of the Auditor General*, requires that 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, the Supervisor of Elections, its management, and the Board of County Commissioners of Nassau County, Florida, and is not intended to be and should not be used by anyone other than these specified parties.

We wish to take this opportunity to thank you and your staff for the cooperation and courtesies extended to us during the course of our audit. Please let us know if you have any questions or comments concerning this letter, our accompanying reports, or other matters.



March 8, 2019  
Gainesville, Florida