

Independent Auditors' Report on Compliance and on Internal Control Over  
Financial Reporting Based on an Audit of Basic Financial Statements  
Performed in Accordance with *Government Auditing Standards*

*September 30, 1999*

**Independent Auditors' Report on Compliance and on Internal Control Over  
Financial Reporting Based on an Audit of Basic Financial Statements  
Performed in Accordance with *Government Auditing Standards***

Honorable Board of County Commissioners  
Leon County, Florida

We have audited the general purpose financial statements of Leon County, Florida as of and for the year ended September 30, 1999, and have issued our report thereon dated February 23, 2000. We conducted our audit in accordance with generally accepted auditing standards and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States.

**Compliance**

As part of obtaining reasonable assurance about whether Leon County, Florida's financial statements are free of material misstatement, we performed tests of its compliance with certain provisions of laws, regulations and contracts, 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 that are required to be reported under *Government Auditing Standards*.

**Internal Control Over Financial Reporting**

In planning and performing our audit, we considered Leon County, Florida's internal control over financial reporting in order to determine our auditing procedures for the purpose of expressing our opinion on the financial statements and not to provide assurance on the internal control over financial reporting. Our consideration of the internal control over financial reporting would not necessarily disclose all matters in the internal control over financial reporting that might be material weaknesses. A material weakness is a condition in which the design or operation of one or more of the internal control components does not reduce to a relatively low level the risk that misstatements in amounts that would be material in relation to the financial statements being audited may occur and not be detected within a timely period by employees in the normal course of performing their assigned functions. We noted no matters involving the internal control over financial reporting and its operation that we consider to be material weaknesses.

Page Two

However, we noted other matters involving the internal control over financial reporting that we have reported to the management of Leon County, Florida in separate letters dated February 23, 2000, February 11, 2000, December 15, 1999, December 3, 1999, November 8, 1999, and November 12, 1999.

This report is intended solely for the information and use of the Board of County Commissioners of Leon County, Florida, the Auditor General, State of Florida, management and federal awarding agencies and pass-through entities and is not intended to be and should not be used by anyone other than those specified parties.

February 23, 2000

Thomas Howell Ferguson P.A.  
Law, Redd, Gona & Munroe, P.A.