

**FARMAND, FARMAND & FARMAND, P.A.**  
CERTIFIED PUBLIC ACCOUNTANTS

A. B. FARMAND, C.P.A.  
TERRY B. FARMAND, C.P.A.  
MIKE B. FARMAND, C.P.A.

MEMBER:  
AMERICAN INSTITUTE OF CERTIFIED PUBLIC ACCOUNTANTS  
FLORIDA INSTITUTE OF CERTIFIED PUBLIC ACCOUNTANTS

4237 ATLANTIC BLVD.  
JACKSONVILLE, FLORIDA 32207  
904/396-8838

303 CENTRE STREET  
SUITE 201  
FERNANDINA BEACH, FLORIDA 32034  
904/261-0114

July 13, 1987

Honorable Jerry Greeson  
Nassau County Clerk of Courts  
P.O. Box 456  
Fernandina Beach, Florida 32034

Dear Mr. Greeson,

As we have previously discussed, enclosed please find the addendum to the audit contract of the Nassau County financial statement.

As you recall, I had billed the Board for the additional services mandated by the new rules of the Auditor General, the Single Audit Act of 1984, the Standards issued by the General Accounting office, and OMB Circular A-128 for the fiscal year ended September 30, 1986. Accordingly, this addendum is not to increase the fee for the original contract, but rather, it is for the additional services required by the above mentioned references. Therefore, this addendum was prepared to help you with the Board's budgeting process and to insure the Board that the fee would be limited for such services.

Thank you for your cooperation and assistance in this matter and if you have further questions relating to same or any other matter, please don't hesitate to contact me.

Sincerely yours,

FARMAND, FARMAND & FARMAND, P.A.  
Certified Public Accountants

*A.B. Farmand*  
A.B. Farmand, C.P.A.

ABF/jal  
enclosure

CONTRACT ADDENDUM

This represents an addendum to the contract entered into on the 19th day of April, 1983, between the Nassau County Board of County Commissioners, Nassau County, Florida, hereafter referred to as "County" and Farmand, Farmand & Farmand, P.A., Certified Public Accountants, hereafter referred to as "Auditors". This addendum affects only the remaining period of the contract.

This addendum shall become a part of the above mentioned contract and shall have the same force and affect as if it was drafted as part of the above mentioned contract.

The parties hereto agree that sections 1, 2, 9, and 10 shall be amended by adding the following to each of such sections:

1. The Auditors shall also conduct an examination of the records, accounts, and procedures of the Recreation and Water Conservation and Control District No. 1 - a dependent special district for the fiscal year ended September 30, 1987.
2. An examination shall also be made of the funds of the Recreation and Water Conservation and Control District No. 1 - a dependent special district.
9. The Auditors shall also express an unqualified opinion on the financial statement of the Recreation and Water Conservation and Control District No. 1 - a dependent special district. If unable to express an unqualified opinion, the Auditors shall also state the reasons for the qualification or the disclaimer of opinion.
10. The Auditors shall also hold an exit conference with the Board of Commissioners of the Recreation and Water Conservation and Control District No. 1 - a dependent special district as required by law and the Rules of the Auditor General.

The parties hereto also agree that sections 3, 4, 7, and 11 shall be deleted, and that sections 3, 7, and 11 shall be replaced by the following:

3. The examinations shall be financial and compliance audits as defined by Florida Statutes; Chapter 10.550, Rules of the Auditor General, for County Audits; Standards for Audit of Governmental Organizations, Programs, Activities and Functions, issued by the U.S. General Accounting Office; the Single Audit Act of 1984; and the provisions of OMB Circular A-128, Audits of State and Local Governments.
7. The examinations shall be made in accordance with generally accepted auditing standards, Rules of the Auditor General; Standards for Audit of Governmental Organizations, Programs, Activities and Functions, issued by the U.S. General Accounting Office; the Single Audit Act of 1984; the provisions of OMB Circular A-128, Audits of State and Local Governments.

11. The Auditors shall provide the County as many copies as needed of the entire County Report which will include the report on the County taken as a whole and the reports of the following Nassau County Component units: the Board of County Commissioners, oversight unit; Sheriff; Tax Collector; Clerk of the Circuit Court; Property Appraiser; and the Recreation and Water Conservation and Control District No. 1 - a dependent special district.

The parties hereto also agree that the first paragraph of section 12 shall be deleted and replaced by the following:

12. The County shall pay the Auditors their standard billing rates for services rendered, but not to exceed \$57,300 for the examination of the 1986-87 financial statements, plus out of pocket expenses. This additional fee of \$13,000 is required to cover the additional audit requirements mandated by the new Rules of the Auditor General; Standards for Audit of Governmental Organizations, Programs, Activities and Functions, issued by the U.S. General Accounting Office; the Single Audit Act of 1984; and the provisions of OMB Circular A-128, Audits of State and Local Governments.

The above fee of \$57,300 shall be for the examinations of the financial statements of Nassau County, Board of County Commissioners, Sheriff, Tax Collector, Clerk of the Circuit Court, and the Property Appraiser. The fee for the Recreation and Water Conservation and Control District No. 1 shall be billed directly to the District based on our billable rates, eventhough, the District's report will be included with the entire County Report.

IN WITNESS WHEREOF, the parties have signed this agreement this 14th day of July 1987.

Nassau County Board of County Commissioners

By Gene R Blackwelder Board Chairman  
Dated 7/14/87

Attest:

By [Signature] Clerk of Circuit Court  
Dated 7/14/87

Farmand, Farmand & Farmand, P.A., Certified Public Accountants

By A.B. Farmand, CPA Officer  
Dated 7-13-87

**FARMAND, FARMAND & FARMAND, P.A.**  
CERTIFIED PUBLIC ACCOUNTANTS

A. E. FARMAND, C.P.A.  
TERRY B. FARMAND, C.P.A.  
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FLORIDA INSTITUTE OF CERTIFIED PUBLIC ACCOUNTANTS

4237 ATLANTIC BLVD.  
JACKSONVILLE, FLORIDA 32207  
904/293-6818

303 CENTRE STREET  
SUITE 201  
FERNANDINA BEACH, FLORIDA 32034  
904/281-0114

July 13, 1987

Honorable Jerry Greeson  
Nassau County Clerk of Courts  
P.O. Box 456  
Fernandina Beach, Florida 32034

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Thank you for your cooperation and assistance in this matter and if you have further questions relating to same or any other matter, please don't hesitate to contact me.

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*A. E. Farmand*  
A.E. Farmand, C.P.A.

ABF/jal  
enclosure

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9. The Auditors shall also express an unqualified opinion on the financial statement of the Recreation and Water Conservation and Control District No. 1 - a dependent special district. If unable to express an unqualified opinion, the Auditors shall also state the reasons for the qualification or the disclaimer of opinion.
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3. The examinations shall be financial and compliance audits as defined by Florida Statutes; Chapter 10.550, Rules of the Auditor General, for County Audits; Standards for Audit of Governmental Organizations, Programs, Activities and Functions, issued by the U.S. General Accounting Office; the Single Audit Act of 1984; and the provisions of OMB Circular A-128, Audits of State and Local Governments.
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11. The Auditors shall provide the County as many copies as needed of the entire County Report which will include the report on the County taken as a whole and the reports of the following Nassau County Component units: the Board of County Commissioners, oversight unit; Sheriff; Tax Collector; Clerk of the Circuit Court; Property Appraiser; and the Recreation and Water Conservation and Control District No. 1 - a dependent special district.

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IN WITNESS WHEREOF, the parties have signed this agreement this 14th day of July 1987.

Nassau County Board of County Commissioners

By \_\_\_\_\_ Board Chairman

Dated \_\_\_\_\_

Attest:

By \_\_\_\_\_ Clerk of Circuit Court

Dated \_\_\_\_\_

Farmand, Farmand & Farmand, P.A., Certified Public Accountants

By A.B. Farmand, CPA Officer

Dated 7-13-87

**FARMAND, FARMAND & FARMAND, P.A.**  
CERTIFIED PUBLIC ACCOUNTANTS

A. B. FARMAND, C.P.A.  
TERRY B. FARMAND, C.P.A.  
MIKE B. FARMAND, C.P.A.

MEMBER  
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FLORIDA INSTITUTE OF CERTIFIED PUBLIC ACCOUNTANTS

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904/396-6838

303 CENTRE STREET  
SUITE 201  
FERNANDINA BEACH, FLORIDA 32034  
904/261-0114

September 30, 1987

Honorable Jerry Greeson  
Clerk of the Circuit Court  
Nassau County, Florida  
P.O. Box 456  
Fernandina Beach, Florida 32034

Dear Mr. Greeson:

This letter will confirm our understanding regarding the accounting and consulting services that we will be providing you as Clerk of the Circuit Court of Nassau County, Florida.

1. Assist in the closing of the financial records of the Nassau County Board of County Commissioners and in the preparation of the financial statements for the fiscal year ended September 30, 1987.
2. Preparation of the Nassau County Board of County Commissioners Annual Financial Report to the State of Florida, Office of the Comptroller for the fiscal year ended September 30, 1987.
3. Preparation of the Nassau County Clerk of Circuit Court Annual Financial Report to the State of Florida, Office of the Comptroller for the fiscal year ended September 30, 1987.
4. Assist in the preparation of the Board's annual budget for the fiscal year ending September 30, 1989.
5. Advise you and your accounting staff on financial and accounting matters as needed or requested.

These accounting and consulting services shall be provided during the period from October 1, 1987 to September 30, 1988.

Our fee for these services will be at our standard rates. Invoices will be rendered monthly for that month's services.

Thank you for the opportunity to work with you.

Honorable Jerry Greeson  
Clerk of the Circuit Court  
Nassau County, Florida

September 30, 1987

-2-

Please indicate your approval of this agreement by signing this letter in the space provided and returning it to us. A copy is enclosed for your files.

Very truly yours,

*Farmal, Farmal & Farmal*  
FARMAND, FARMAND & FARMAND, P.A.  
Certified Public Accountants

FFF/alb

Officer *Terry B. Farmal*

APPROVED:

By *[Signature]*

Date *Oct 1st 1987*

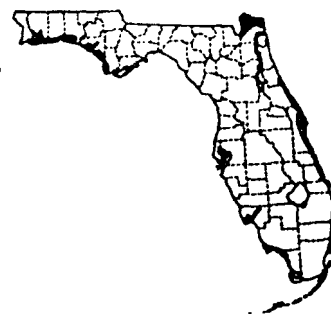




# NASSAU COUNTY

## BOARD OF COUNTY COMMISSIONERS

P. O. Box 1010 - Fernandina Beach, Florida 32034



GENE R. BLACKWELDER  
Chairman  
Dist. No. 1 Fernandina Beach

JOHN F. CLAXTON  
Vice Chairman  
Dist. No. 3 Yulee

HAZEL JONES  
Dist. No. 2 Fernandina Beach

JAMES E. TESTONE  
Dist. No. 4 Hilliard

JOHN F. ARMSTRONG, SR.  
Dist. No. 5 Callahan

T. J. "Jerry" GREESON  
Ex-Officio Clerk

JACOBS & MULLIN  
Attorneys

April 21, 1983

Terry B. Farmand, C.P.A.  
FARMAND, FARMAND & FARMAND, P.A.  
303 Centre Street  
Suite 201  
Fernandina Beach, Florida 32034

Dear Terry:

Enclosed please find an executed copy of the Contract between the Board and your firm for accounting services.

If this office can be of any further assistance to you in the future, please do not hesitate to call on me.

With kindest personal regards, I remain

Sincerely,

T. J. "Jerry" Greeson  
Ex-Officio Clerk

TJG:ma

Enclosure

**FARMAND, FARMAND & FARMAND, P. A.**  
CERTIFIED PUBLIC ACCOUNTANTS

A. B. FARMAND, C. P. A.  
TERRY B. FARMAND, C. P. A.  
MIKE B. FARMAND, C. P. A

MEMBER:  
AMERICAN INSTITUTE OF CERTIFIED PUBLIC ACCOUNTANTS  
FLORIDA INSTITUTE OF CERTIFIED PUBLIC ACCOUNTANTS

303 CENTRE STREET  
SUITE 201  
FERNANDINA BEACH, FLORIDA 32034  
904/261-0114

110 RIVERSIDE AVENUE  
JACKSONVILLE, FLORIDA 32202  
904/354-1570

April 14, 1983

Honorable T.J. (Jerry) Greeson  
Board of County Commissioners  
Nassau County  
Fernandina Beach, Florida 32034

Dear Jerry,

Enclosed is an original and two copies of the contract with the Board of County Commissioners to provide auditing services. I believe that this contract includes all the provisions that were agreed upon by us and the commission on April 11, 1983.

If the contract is agreeable, please have it executed and return to me a signed copy for our files.

I wish that you would please again express our thanks to the County Commissioners for their selection of our firm to continue to provide the county with auditing services.

Thank you very much for your cooperation and assistance. If you have any questions or need any further information, please do not hesitate to contact me.

Sincerely,

FARMAND, FARMAND & FARMAND, P.A.  
Certified Public Accountants

*Terry B. Farmand*

Terry B. Farmand, C.P.A.

TBF/lm  
enc:

CONTRACT

This contract entered into this 19th day of April, 1983, between the Nassau County Board of County Commissioners, Nassau County, Florida, hereafter referred to as County and Farmand, Farmand & Farmand, P.A., Certified Public Accountants, hereafter referred to as Auditors.

The parties hereto agree as follows:

1. The Auditors shall conduct examinations of the records, accounts, and procedures of the Nassau County Tax Collector, Nassau County Sheriff, Nassau County Property Appraiser, Nassau County Clerk of the Circuit Court and Nassau County Board of County Commissioners including the Supervisor of Elections, for the fiscal years ending September 30, 1983, 1984, 1985, 1986 and 1987.

2. The examinations shall be made of all the funds and account groups of the Nassau County Tax Collector, Nassau County Sheriff, Nassau County Property Appraiser, Nassau County Clerk of the Circuit Court and Nassau County Board of County Commissioners.

3. The examinations shall be financial audits as defined by Florida Statutes and Chapter 10.800, Rules of the Auditor General, for county audits.

4. The audit of the Board of County Commissioners Federal Revenue Sharing and Anti-recession funds shall be performed pursuant to both the requirements of a financial audit and the requirements of the Federal Revenue Sharing Audit Guide and Standards.

5. The County shall provide adequate space for the Auditors to efficiently conduct the examinations. The County shall also provide the Auditors with appropriate staff members to reproduce documents, pull documents and whenever possible and practicable, prepare certain designated schedules.

6. The Auditors shall observe the adequacy of the system of internal control. If weaknesses are noted, appropriate recommendations should be reviewed with the appropriate public officials.

7. The examinations shall be made in accordance with generally accepted auditing standards and the Rules of the Auditor General.

8. The primary purpose of the examinations is to express an opinion on the financial statements. Such examinations are subject to the inherent risk that errors or irregularities may not be detected. If conditions are discovered which lead to the belief that material errors, defalcations, or other irregularities may exist, the Auditors will promptly notify the County.

9. The Auditors shall express unqualified opinions on the financial statements of all funds of the Tax Collector, Sheriff, Property Appraiser, Clerk of the Circuit Court, Board of County Commissioners and the entire County report. If unable to express unqualified opinions, the Auditors shall state the reasons for qualifications or disclaimers of opinion.

10. The Auditors shall hold exit conferences with the Tax Collector, Sheriff, Property Appraiser, Clerk of the Circuit Court and the Board of County Commissioners as required by Law and the Rules of the Auditor General at the conclusion of each year's examinations.

11. The Auditors shall provide the County as many copies as needed of the entire County Report which will include the report on the County taken as a whole and the reports of the Board of County Commissioners, Sheriff, Tax Collector, Clerk of the Circuit Court and Property Appraiser.

The reports shall be delivered to the County no later than March 31, of the year following the end of the fiscal year examined.

12. The County shall pay the Auditors their standard billing rates for services rendered, but not to exceed \$40,200 for the examination of the 1982-83 financial statements, \$42,200 for the examination of the 1983-84 financial statements, \$44,300 for the examination of the 1984-85 financial statements, \$44,300 for the examination of the 1985-86 financial statements, and \$44,300 for the examination of the 1986-87 financial statements, plus out of pocket expenses.

If unusual circumstances are encountered making it necessary for the Auditors to do additional work, the Auditors shall immediately report such conditions to the County and both parties may negotiate such additional compensation as appears justified.

Periodic progress billings shall be submitted as work progresses, but not more often than twice a month.

13. This contract is for a five year duration, however, the Board of County Commissioners may terminate this agreement after the completion of any one year provided that the Auditor General of the State of Florida determines that he is going to audit the records of the County for that year or if the County does not budget any funds for the purpose of audits for that year. If the County does not budget any funds for audits, then an audit shall not be performed of the County for that year by any auditing firm. The termination shall be made in writing prior to the end of May of the fiscal year to be audited.

IN WITNESS WHEREOF, the parties have signed this agreement as of the day and year herin first above written.

Nassau County Board of County Commissioners

BY Gene A. Blackwelder Chairman

ATTEST:

79 Shees Clerk of Circuit Court

Farmand, Farmand & Farmand, P.A., Certified Public Accountants

BY Terry B. Farmand Officer

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