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June 29, 2009

Mr. Richard C. Powell, CPA
Powell & Jones, CPA's
1359 S.W. Main Blvd.
Lake City, FL 32025

RE: Potential Agreed-Upon Procedures Engagement

Dear Richard:


As you requested, I have reviewed the draft of your proposed engagement letter for an agreed-upon procedures engagement with Columbia County Board of Commissioners regarding the budget development process for the 2009-2010 fiscal year. I have reviewed the engagement letter and, more particularly, the schedule of eight items on the schedule of agreed-upon procedures. I have evaluated this potential service in relation to the requirements of Government Auditing Standards. As an aid in evaluating the application of the standards to this particular service, I utilized the practice aid from Practitioner's Publishing Company (Effect of Non-audit Services on Independence-Government Auditing Standards).

I believe the key element of these procedures will be that management is totally responsible for the budget setting process including the development of the budget, advertising of the budget and approval of the budget. Your engagement is to assist them by compiling data from the accounting records upon which management will make budget decisions.

Based upon my review of the information referred to, I do not believe the performance of these services will present an independence problem when performing the audit.

If you should have any questions, please give me a call.

Sincerely,


Richard A. Stalvey
Certified Public Accountant

RAS:ap
Enclosures
xc: File #153716

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