



## Board of Directors Meeting

December 8, 2011

## Auditor Engagement Update

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### Item VII.A.

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**Information Item:** Cherry, Bekaert & Holland audit engagement

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At the June Board Meeting, Cherry, Bekaert & Holland, L.L.P. was awarded the contract for professional auditing services for fiscal years ending September 30, 2011 through fiscal year September 30, 2015. The engagement letter for this current year has been received and signed by Mrs. Lancaster. This letter states the terms and conditions of the engagement, principally addressing the scope of the engagement regarding the accounting work to be done and related particulars.

Professional standards require that Cherry, Bekaert & Holland communicate this information to the Board. A copy of the engagement letter is attached for your review.

Staff resource: Sue Walterick



**Cherry, Bekaert & Holland, L.L.P.**  
**The Firm of Choice.**

[www.cbh.com](http://www.cbh.com)

401 East Jackson Street  
Suite 3400  
Tampa, Florida 33602  
phone 813.251.1010  
fax 813.251.9235

October 27, 2011

The Board of Directors  
Juvenile Welfare Board of Pinellas County  
14155 58<sup>th</sup> Street North  
Clearwater, FL 33760

Members of the Board of Directors:

We are engaged to audit the financial statements of the governmental activities, the business-type activities, and each major fund of the Juvenile Welfare Board of Pinellas County ("JWB") for the year ended September 30, 2011. Professional standards require that we provide you with the following information related to our audit. We would also appreciate the opportunity to meet with you to discuss this information further since a two-way dialogue can provide valuable information for the audit process.

**Our Responsibilities under Auditing Standards Generally Accepted in the United States of America and Government Auditing Standards**

As stated in our engagement letter dated August 26, 2011, our responsibility, as described by professional standards, is to express opinions about whether the financial statements prepared by management with your oversight are fairly presented, in all material respects, in conformity with accounting principles generally accepted in the United States of America. Our audit of the financial statements does not relieve you or management of your responsibilities.

As part of our audit, we will consider the internal control of JWB. Such considerations are solely for the purpose of determining our audit procedures and not to provide any assurance concerning such internal control.

As part of obtaining reasonable assurance about whether the financial statements are free of material misstatement, we will also perform tests of JWB's compliance with certain provisions of laws, regulations, contracts, and grants. However, the objective of our tests is not to provide an opinion on compliance with such provisions.

**Other Information in Documents Containing Audited Financial Statements**

Our responsibility for the supplementary information accompanying the financial statements, as described by professional standards, is to evaluate the presentation of the supplementary information in relation to the financial statements as a whole and to report on whether the supplementary information is fairly stated, in all material respects, in relation to the financial statements as a whole.

**Planned Scope and Timing of the Audit**

An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements; therefore, our audit will involve judgment about the number of transactions to be examined and the areas to be tested.

Our audit will include obtaining an understanding of the entity and its environment, including internal control, sufficient to assess the risks of material misstatement of the financial statements and to design the nature, timing, and extent of further audit procedures. Material misstatements may result from (1) errors, (2) fraudulent financial reporting, (3) misappropriation of assets, or (4) violations of laws or governmental regulations that are attributable to the entity or to acts by management or employees acting on behalf of the entity. We will communicate our significant findings at the conclusion of the audit. We will also communicate any internal control related matters that are required to be communicated under professional standards.

**Juvenile Welfare Board of Pinellas County**

**October 27, 2011**

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Preliminary fieldwork was performed the week of September 12, 2011 and final fieldwork is scheduled for December 5, 2011.

This information is intended solely for the use of the Board of Directors and management of JWB and is not intended to be and should not be used by anyone other than these specified parties.

Very truly yours,

**CHERRY, BEKAERT & HOLLAND, L.L.P.**

*Cherry, Behaert & Holland, L.L.P.*