

FIDELITY NATIONAL INFORMATION SERVICES, INC.
AND AFFILIATES

SCHEDULE OF EXPENDITURES OF
STATE FINANCIAL ASSISTANCE

December 31, 2013

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To the Board of Directors
Fidelity National Information Services, Inc.
and affiliates
Jacksonville, Florida

Independent Auditor's Report

Report on Schedule of State Financial Assistance

We have audited the accompanying schedule of expenditures of state financial assistance for the Qualified Target Industry Tax Refund of Fidelity National Information Services, Inc. and affiliates for the year ended December 31, 2013.

Management's Responsibility

Management is responsible for the preparation and fair presentation of the financial statement of the project in accordance with accounting principles generally accepted in the United States of America; this includes the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of a financial statement that is free from material misstatement, whether due to fraud or error.

Auditor's Responsibility

Our responsibility is to express an opinion on the financial statement of the project based on our audit.

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 10.650, Rules of the Auditor General. Those standards and Chapter 10.650 require that we plan and perform the audit to obtain reasonable assurance about whether the financial statement is free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statement. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statement, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the financial statement in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statement.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.



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Independent Auditor's Report
(Continued)

Opinion

In our opinion, the schedule of expenditures of state financial assistance referred to above presents fairly, in all material respects, the expenditures of state projects under the Qualified Target Industry Tax Refund in accordance with accounting principles generally accepted in the United States of America.

Smoak, Davis & Nixon LLP

Jacksonville, Florida
July 22, 2014

FIDELITY NATIONAL INFORMATION SERVICES, INC
AND AFFILIATES
SCHEDULE OF EXPENDITURES OF STATE FINANCIAL ASSISTANCE
For the Year Ended December 31, 2013

State Project	CSFA Number	Contract Number	State Expenditures
STATE PROJECTS:			
DEPARTMENT OF ECONOMIC OPPORTUNITY			
Qualified Target Industry Tax Refund	40.011	OT06-097/OT06-098	2,185,000
Total Expenditures of State Financial Assistance			2,185,000

The Notes to the Schedule of Expenditures of State Financial Assistance are an integral part of this schedule.

**FIDELITY NATIONAL INFORMATION SERVICES, INC
AND AFFILIATES**

**NOTES TO SCHEDULE OF EXPENDITURES OF
STATE FINANCIAL ASSISTANCE**

December 31, 2013

1. BASIS OF PRESENTATION

The accompanying schedule of expenditures of state financial assistance (the "Schedule") provides a summary of the grant activity for which Fidelity National Information Services, Inc. and Affiliates (the "Company") has received certain tax refunds provided by the State of Florida for the year ended December 31, 2013.

The information in this schedule is presented in accordance with the requirements of Chapter 10.650, *Rules of the Auditor General of the State of Florida*.

Because the Schedule presents only a selected portion of the results of operations of the Company, it is not intended to and does not present the financial position, results of operations or cash flows of the Company.

2. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Expenditures reported on the Schedule are reported on the accrual basis of accounting. Such expenditures are recognized following the cost principles contained in Chapter 691-5, *Rules of the Auditor General of the State of Florida*, wherein certain types of expenditures are not allowable or are limited as reimbursement.

3. CONTINGENCY

The tax refunds received by the Company under this program are subject to audit and adjustment. If any refunds awarded by the State of Florida and taken by the Company are disallowed by the grantor agency as a result of such audit, any claim for reimbursement to the grantor agency would become a liability of the Company. In the opinion of management, all refunds awarded and taken by the Company are in compliance with the terms of the grant agreements and applicable state regulations.

4. TRANSFERS TO SUBRECIPIENTS

The Company did not transfer any state financial assistance to other entities.



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To the Board of Directors
Fidelity National Information Services, Inc.
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Jacksonville, Florida

INDEPENDENT AUDITOR'S REPORT
ON COMPLIANCE FOR EACH MAJOR STATE PROJECT AND REPORT ON INTERNAL CONTROL
OVER COMPLIANCE REQUIRED BY CHAPTER 10.650, RULES OF THE AUDITOR GENERAL

Report on Compliance for Each Major State Project

We have audited Fidelity National Information Services, Inc. and affiliates (the "Company") compliance with the types of compliance requirements described in the *Department of Financial Services' State Projects Compliance Supplement*, that could have a direct and material effect on its Qualified Target Industry Tax Refund project for the year ended December 31, 2013. The Company's major State project is identified in the summary of auditor's results section of the accompanying schedule of findings and questioned costs.

Management's Responsibility

Management is responsible for compliance with the requirements of law, regulations, contracts, and grants applicable to its Qualified Target Industry Tax Refund project.

Auditor's Responsibility

Our responsibility is to express an opinion on compliance for the Company's major State project 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; and Chapter 10.650, Rules of the Auditor General. Those standards, and Chapter 10.650, 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 State project occurred. An audit includes examining, on a test basis, evidence about the Company'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 on compliance for the major State project. However, our audit does not provide a legal determination of the Company's compliance.

Opinion on Each Major State Project

In our opinion, the Company complied, in all material respects, with the types of compliance requirements referred to above that could have a direct and material effect on the major State project for the year ended December 31, 2013.



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Independent Auditor's Report (Continued)

Report on Internal Control Over Compliance

Management of the Company is responsible for establishing and maintaining effective internal control over compliance with the types of compliance requirements referred to above. In planning and performing our audit of compliance, we considered the Company's internal control over compliance with the types of requirements that could have a direct and material effect on the major State project to determine the auditing procedures that are appropriate in the circumstances for the purpose of expressing an opinion on compliance for the major State project and to test and report on internal control over compliance in accordance with Chapter 10.650, 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 Company'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 State 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 State project will not be prevented, or detected and corrected, on a timely basis. A *significant deficiency in internal control over compliance* is a deficiency, or a combination of deficiencies, in internal control over compliance with the type of compliance requirement of a State project that is less severe than a material weakness in internal control over compliance, 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 material weaknesses, or significant deficiencies. We did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified.

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 Chapter 10.650, Rules of the Auditor General. Accordingly, this report is not suitable for any other purpose.

Smoak, Davis & Nixon LLP

Jacksonville, Florida

July 22, 2014

FIDELITY INFORMATION SERVICES, INC.
AND AFFILIATES

SCHEDULE OF FINDINGS AND QUESTIONED COSTS

For the Year Ended December 31, 2013

SUMMARY OF AUDITOR'S RESULTS

Financial Statement Section

Type of auditor's report issued: Unmodified

Internal control over financial reporting:

Material weakness(es) identified? Yes X No

Significant deficiencies identified that are not considered
to be material weakness(es)? Yes X No

Noncompliance material to financial statement noted? Yes X No

State Financial Assistance Section

Dollar Threshold used to determine State Type A projects: project specific

Type of auditor's report on compliance for major
state project: Unmodified

Material weakness(es) identified? Yes X No

Significant deficiencies identified that are not considered
to be material weakness(es)? Yes X No

Any audit findings disclosed that are required to be
reported in accordance with Chapter 10.650, *Rules of
the Auditor General*? Yes X No

FIDELITY INFORMATION SERVICES, INC.
AND AFFILIATES

SCHEDULE OF FINDINGS AND QUESTIONED COSTS

For the Year Ended December 31, 2013

SUMMARY OF AUDITOR'S RESULTS

Identification of major state project (project-specific audit):

<u>CSFA Number</u>	<u>Name of State Project</u>
40.011	Qualified Target Industry Tax Refund

FINDINGS AND QUESTIONED COSTS

None

SCHEDULE OF PRIOR AUDIT FINDINGS

None – No prior audit findings to be reported

MANAGEMENT LETTER

None – No findings required to be reported

CORRECTIVE ACTION PLAN

None – No findings are reported