

DEPARTMENT OF LEGAL AFFAIRS

ACCOUNTS RECEIVABLE MANAGEMENT

AND

PRIOR AUDIT FOLLOW-UP

Operational Audit



ATTORNEY GENERAL

Section 20.11, Florida Statutes, created the Department of Legal Affairs with the Attorney General as head of the Department. Article IV, Section 4, of the Florida Constitution provides for an Attorney General as part of the Cabinet, and who shall be the chief State legal officer. The Honorable Bill McCollum served as Attorney General during the period of our audit.

The audit team leader was Travis Cone and the audit was supervised by Michael E. McCloskey, CPA. Please address inquiries regarding this report to Jane Flowers, CPA, Audit Manager, by e-mail at janeflowers@aud.state.fl.us or by telephone at (850) 487-9136.

This report and other reports prepared by the Auditor General can be obtained on our Web site at www.myflorida.com/audgen; by telephone at (850) 487-9024; or by mail at G74 Claude Pepper Building, 111 West Madison Street, Tallahassee, Florida 32399-1450.

DEPARTMENT OF LEGAL AFFAIRS

Accounts Receivable Management

and

Prior Audit Follow-up

SUMMARY

This operational audit of the Department of Legal Affairs (Department) focused on the management of the processes associated with the recording, collection, and write-off of accounts receivable, the collection and distribution of fines revenue, and follow-up on prior audit findings.

ACCOUNTS RECEIVABLE MANAGEMENT

In report No. 2008-021, we recommended that the Department improve controls over cash receipts and receivables. In response to these recommendations, the Department implemented corrective actions. Our follow-up testing of the Department's accounts receivable process disclosed some remaining opportunities for improvement. Specifically:

Finding No. 1: Program Unit receivable records were not periodically reconciled to the Department's accounting records.

Finding No. 2: An adequate separation of duties was not always maintained.

Finding No. 3: Guidelines had not been established addressing when to send receivable information to the Department of Financial Services for collection assistance or for write-off. Additionally, Victim Services staff did not perform collection activities for accounts receivable. Also, procedures did not provide for program unit director approval of receivable write-off requests.

RECOMMENDED STATUTORY REVISION

The Department should continue its efforts to obtain the revision of Section 16.53(7), Florida Statutes.

PRIOR AUDIT FOLLOW-UP

The Department had taken corrective actions for the findings included in report Nos. 2008-012 and 2008-021.

BACKGROUND

The Department of Legal Affairs (Department), also known as the Office of the Attorney General, represents the Governor and executive branch agencies in legal matters. The Department is also responsible for protecting Florida consumers from various types of fraud, enforcing the State's antitrust laws, and prosecuting certain criminal cases. The activities performed by the Department may result in court orders or other written agreements providing for amounts to be remitted to the Department as restitution to victims, fines, penalties, and cost of prosecution reimbursements. According to Department records, revenue collections associated with the above totaled approximately \$77.3 million and \$86.4 million for the 2007-08 and 2008-09 fiscal years, respectively. Amounts that are not remitted within a short period of time are to be recorded as accounts receivable in the Department's accounting records. In some cases, these amounts are collected by another entity (e.g., the Department of Corrections or a Clerk of the Court) and remitted to the Department. As shown by Table 1, the Department's accounting records, as adjusted, showed approximately \$39.9 million in outstanding accounts receivable as of April 2009.

The Department operated through various organizational units (program units), including Victim Services, Economic Crimes, Medicaid Fraud, and Statewide Prosecution, that are responsible for performing activities that may result in

the establishment of accounts receivable due to the Department. As accounts receivable are created, the program units submit appropriate supporting documentation to Finance and Accounting staff, who are to record the receivables in the accounting records and maintain detailed subsidiary records. Additionally, three of the four program units maintained receivable balance and subsidiary records. The program units are also responsible for pursuing the collection of the receivables. A significant portion of the Department’s accounts receivable are not immediately due upon creation, as they result from criminal court cases (i.e., payments are not scheduled to begin until individuals are released from prison). As shown in Table 1, below, the four program units listed above were responsible for 93 percent of Department receivables.

Table 1
Accounts Receivable Balances, as of April 13, 2009

Program Unit	Amounts	Percent of Total
Economic Crimes	\$ 19,715,966	49.39
Statewide Prosecution	8,230,606	20.62
Victim Services	5,744,445	14.39
Medicaid Fraud	3,551,847	8.90
Other	<u>2,678,363</u>	<u>6.70</u>
Total	<u>\$ 39,921,227</u>	<u>100.00</u>

Source: Department accounting records, as adjusted for the error noted in Finding No. 1.

Payments received on accounts receivable in the form of checks are received in the Department mail room. If an item of unopened mail is obviously a check relating to a court-ordered payment received from the Department of Corrections, then mail room staff are to forward the mail unopened to the applicable program unit. Otherwise, mail room staff are to open the mail and record check information on a two-part log register. When all the mail has been processed, mail room staff are to contact appropriate program unit staff to let them know the mail is available. Program unit staff are then to pick up the mail and sign the two-part log register acknowledging receipt of the checks. Program unit staff are to receive the mail, the checks, and one part of the log, while the other part of the log is to remain in the mail room.

Once received by the program units, the checks are to be recorded on cash receipt listing forms, including those checks previously recorded on the mail room log. The check listings are to identify the receivable account to which the individual checks are to be applied. The checks and related listings are to be subsequently provided to Finance and Accounting staff and used as the basis for recording the receipt, depositing the checks, and reducing the receivables in the accounting records.

At fiscal year end, Finance and Accounting staff are to analyze accounts receivable and record allowances for doubtful accounts (i.e., estimates of accounts receivable not expected to be collected) for those receivables for which there has not been any recent collection activity. When program unit staff determine that a receivable is not collectible, they must submit appropriate supporting documentation to Finance and Accounting staff for review. Finance and Accounting staff are to review such supporting documentation and then send it to the Department of Financial Services (DFS) for write-off approval in accordance with Florida law.¹

¹ Section 17.04, Florida Statutes.

To assist in the collection of outstanding accounts receivable, DFS Rules and authorizing statute provide for assigning receivables to a collection agency.² DFS had entered into a Statewide contract with a collection agency which provided that claims submitted for collection must be at least \$25 and less than 5 years old. Additionally, State law provides that State agencies can report State-owed debt to the Department of the Lottery (Lottery) and, as applicable, Lottery staff will deduct the amounts of such debt from payments of prizes of \$600 or more and transmit such amounts to the agencies.³

FINDINGS AND RECOMMENDATIONS

In report No. 2008-021, we recommended that the Department improve controls over cash receipts and receivables; specifically, in regard to ensuring separation of incompatible duties, immediate restrictive check endorsement, maintenance of check logs, limiting cash collection to essential employees, periodic reconciliation of accounts receivable accounting records to records maintained by program units, and obtaining appropriate justifications and approvals for receivable write-offs.

In response to these recommendations, the Department implemented corrective actions, including revising established procedures, providing endorsement stamps to the various program units, and reducing the number of staff handling cash receipts. Our follow-up testing of the Department's accounts receivable process disclosed some remaining opportunities for improvement, as described in succeeding paragraphs.

Finding No. 1: Receivable Accounting and Reconciliation

Internal control objectives relating to the accuracy and completeness of records and the safeguarding of assets require that when separate records are maintained that should be in agreement, periodic reconciliations should be performed to ensure that they agree. As described above, program unit staff were responsible for establishing accounts receivable and for notifying Finance and Accounting staff of the existence of the receivables. Finance and Accounting staff were then to record the receivables in the accounting records. Twice each year, Finance and Accounting staff were to reconcile the accounts receivable balance shown by the accounting records to the amount of accounts receivable for which they had received notification from the program units. This process was to help Finance and Accounting staff ensure that the accounting records maintained by them were internally in agreement, but only with regard to the accounts receivable that had been reported by the program units. The process was not designed to ensure that the accounting records were in agreement with the receivable records maintained by the program units.

To provide further assurance that the accounting records were in agreement with records maintained by the program units, Finance and Accounting staff provided monthly receivable information to the program unit staff so that program unit staff could compare the receivable balances in the accounting records to the balances shown by program unit records. However, Finance and Accounting staff did not follow up with the program units to determine the results of any comparisons performed. In addition, the Department did not have a written policy requiring the program units to perform reconciliations between the program unit's accounts receivable records and the balances shown by the accounting records.

² DFS Rule 69I-21.003, Florida Administrative Code, adopted under the authority of Section 17.20, Florida Statutes. Effective July 1, 2010, Chapter 2010-151, Laws of Florida, amends Section 17.20, Florida Statutes, and makes applicable agencies responsible for the exercise of due diligence and for reporting delinquent account collections and activities.

³ Section 24.115(4), Florida Statutes.

Our tests of the procedures followed by the four program units with significant accounts receivable balances disclosed that accounts receivable were not reconciled to the State's accounting records on a consistent basis. While two program units (i.e., Economic Crimes and Medicaid Fraud) did reconcile the unit's records to the State's accounting records, two program units did not reconcile accounts. Specifically, we noted the Statewide Prosecution and Victims Services program units did not perform such reconciliations. We, therefore, attempted to perform our own reconciliations and found that:

- Statewide Prosecution accounts receivable records totaled approximately \$8.2 million while the Department's general ledger accounting records totaled \$15.8 million, a difference of \$7.6 million. In response to our audit inquiry, Statewide Prosecution staff identified the error, which related primarily to an amount due from one individual. The material portion of the receivable amount recorded in the Department's accounting records was actually due to the Department of Corrections, rather than to the Department of Legal Affairs.
- The Victim Services program unit did not maintain detail accounts receivable records; therefore, a reconciliation was not feasible.

Absent a periodic reconciliation process to ensure that program unit receivable records agree with accounting records, errors may not be timely detected and corrected.

Recommendation: We recommend that program unit and Department receivable records be periodically reconciled. The reconciliation process should include investigation and disposition of all differences between records.

Finding No. 2: Separation of Duties

As discussed above, checks remitted to the Department for payment of accounts receivable were routed to program units before being submitted to Finance and Accounting for deposit. Program unit staff were responsible for restrictively endorsing checks not previously endorsed by mail room staff, preparing a cash receipts listing, and recording the collection of the amount in program unit records. To help minimize the possibility of errors and fraud, there should be an appropriate separation of duties between those staff with asset custody duties and those with record-keeping duties. Our audit disclosed that the process followed did not always provide for an appropriate separation of duties because the same staff responsible for establishing the accounts receivable potentially also had physical custody of the receivable collections. Specifically:

- In the Statewide Prosecution program unit, the same employee was involved in accounts receivable establishment, collection, check-handling, and write-off.
- In the Economic Crimes program unit, the same employee sometimes handled checks and maintained accounts receivable records. Additionally, and contrary to Department procedures, check listings prepared within the unit did not always contain evidence of review by a second Economic Crimes staff person.

Although no irregularities were disclosed by our tests, the improper separation of duties results in an increased risk that errors or fraud, should they occur, may not be detected by the Department in a timely manner.

Recommendation: We recommend that the Department take appropriate steps to ensure that adequate separation of duties are maintained.

Finding No. 3: Collections and Receivable Write-Offs

As discussed above, Department procedures provided that program unit staff were responsible for efforts to collect overdue accounts receivable and initiate the process of writing off uncollectible receivables. Our review of related procedures disclosed:

- The procedures did not provide guidance as to how many collection attempts should be made prior to seeking collection assistance or initiating the write-off process with DFS.
- Although required by Department procedures, we noted that staff in the Victim Services program unit did not perform collection activities. In response to our audit inquiry, Victim Services staff indicated that their focus was on providing services to victims. As shown by Table 1, Victim Services receivables totaled \$5.7 million as of April 13, 2009.
- As discussed above, Florida law and rules allow the Department to send listings of accounts receivable to DFS (or to the DFS-contracted collection agency) for assistance in making collections. However, during the period July 2007 through July 2009, no receivable accounts were submitted for collections assistance. Finance and Accounting staff indicated no receivables had been submitted because they had been working with the program units to identify overdue receivables of five years or older for submission to DFS for write-off approval. Finance and Accounting staff also indicated they were unaware that listings of receivables could be provided to the Lottery for potential offset against any prize winnings, and consequently no accounts were reported to the Lottery.
- As similarly noted in report No. 2008-021, finding No. 6, program unit attorneys were required to perform incompatible duties consisting of accounts receivable collections and determining when receivables were uncollectible so that the accounts could be submitted to Finance and Accounting for write-off. Written Department accounting policies and procedures did not prescribe a program-level compensating control, such as a supervisory approval of attorney write-off requests. Without compensating controls, these incompatible duties increase the risk that any errors or fraud which may occur would not be timely detected. Department staff indicated in December 2009 that they were still in the process of updating accounting policies and procedures to provide for program unit director approval of receivable write-off requests.

In July and December 2008 the Department submitted write-off request listings to the DFS, and the Department received DFS approval to write off a total of \$2.9 million in receivables for the Statewide Prosecutor and Medicaid Fraud program units in December 2008 and January 2009, respectively. In August 2009, the Department submitted an additional \$9.1 million in Economic Crimes receivables to DFS for write-off approval, which was received in September 2009. The implementation of policies and procedures prescribing the frequency of collection attempts, and their escalation upon failure to pay, could result in increased collections and a reduction in the number of accounts that must be written off as uncollectable.

Recommendation: We recommend that the Department enhance its procedures by establishing guidelines prescribing the frequency of collection attempts and their escalation upon a failure to pay. The procedures should also prescribe when to send receivable information to the DFS for collection assistance and write-off review and approval and to the Lottery for offset of the debt against any prize winnings. Additionally, the Department should enforce its procedures requiring Victim Services staff to perform collection activities on accounts receivable or assign such responsibility elsewhere within the Department. Also procedures should be updated to provide for program unit director approval of receivable write-off requests.

Recommended Statutory Revision

In response to a recommendation in report No. 2008-021, finding No. 11, the Department attempted without success to obtain a revision of Florida Statutes. Section 16.53(7), Florida Statutes, provides that any moneys remaining in the

Legal Affairs Revolving Trust Fund at the end of any fiscal year in excess of three times the amount of the combined budgets for the antitrust and racketeering sections of the Department for the forthcoming fiscal year shall be transferred to the State's General Revenue Fund. However, the practice followed by the Department is to perform the related analysis based on the combined budgets of its Antitrust and Economic Crimes Programs. The racketeering section is but one of the various functions of the Economic Crimes Program, therefore, the methodology employed by the Department may result in the overstatement of the statutory maximum and inappropriately prevent the required transfers of excess funds to the General Revenue Fund. We recommended that the Department pursue legislative clarification regarding the statutory maximum fund balance allowable in the Legal Affairs Revolving Trust Fund.⁴ Department staff indicated that an amendment to the statute was drafted; however, a suitable bill to attach it to has not been found.

Recommendation: We recommend that the Department continue efforts to obtain a revision of Section 16.53(7), Florida Statutes.

PRIOR AUDIT FOLLOW-UP

Except as discussed in the preceding paragraphs, the Department had taken corrective actions for the findings included in report Nos. 2008-012 and 2008-021.

OBJECTIVES, SCOPE, AND METHODOLOGY

The Auditor General conducts operational audits of governmental entities to provide the Legislature, Florida's citizens, public entity management, and other stakeholders unbiased, timely, and relevant information for use in promoting government accountability and stewardship and improving government operations.

We conducted this operational audit from January 2009 to April 2010 in accordance with generally accepted government auditing standards. Those standards require that we plan and perform the audit to obtain sufficient, appropriate evidence to provide a reasonable basis for our findings and conclusions based on our audit objectives. We believe that the evidence obtained provides a reasonable basis for our findings and conclusions based on our audit objectives.

This operational audit focused on the processes associated with the recording, collection, and write-off of accounts receivable and the collection and distribution of fines revenue. The overall objectives of the audit were:

- To evaluate the effectiveness of established internal controls in achieving management's control objectives in the categories of compliance with controlling laws, administrative rules, and other guidelines; the economic, efficient, and effective operation of State government; the relevance and reliability of records and reports; and the safeguarding of assets.
- To evaluate management's performance in achieving compliance with controlling laws, administrative rules, and other guidelines; the economic, efficient, and effective operation of State government; the relevance and reliability of records and reports; and the safeguarding of assets.
- To identify statutory and fiscal changes that may be recommended to the Legislature pursuant to Section 11.45(7)(h), Florida Statutes.

Our audit also included steps to determine whether management had corrected, or was in the process of correcting, all applicable deficiencies disclosed in our report Nos. 2008-012 and 2008-021.

⁴ This finding was also included in report No. 2006-025.

In conducting our audit we:

- Obtained an understanding and tested the effectiveness of internal controls applicable to the Department’s accounts receivable processes in relation to the:
 - Recording of accounts receivable in the State’s accounting records.
 - Receiving, handling, and recording of collections associated with accounts receivable.
 - Establishment of allowances for doubtful accounts at fiscal year-end.
 - Write-off of accounts receivable no longer deemed to be collectible.
- Obtained an understanding and tested the effectiveness of the internal controls in place applicable to the Department’s processing and recording of fines revenue.
- Tested 45 accounts receivable transactions totaling \$1.1 million. We also tested these items to determine whether reasonable efforts had been made to collect the amounts receivable.
- Determined whether the four program units responsible for accounts comprising 93 percent of the recorded receivables as of April 13, 2009, timely performed and adequately documented periodic reconciliation of program unit and Department accounting record (i.e., Florida Accounting Information Resource Subsystem (FLAIR)) accounts receivable balances.
- Tested supporting documentation for \$18.5 million of the \$19.5 million in allowances for doubtful accounts recorded as of June 30, 2008, to determine that they were made in accordance with Department established guidelines.
- Reviewed the supporting documentation for \$2.9 million in accounts receivable written off in December 2008 and January 2009 to determine the write-offs were appropriately approved by DFS.
- Selected 45 cash receipt transactions totaling \$9.1 million, identified in the Central Accounting Component of FLAIR as fines, which were received from July 2007 through February 2009, and determined the moneys received were distributed in accordance with underlying documents (e.g., court orders or settlement agreements).
- Communicated on an interim basis with applicable Department officials to ensure the timely resolution of issues involving internal controls and noncompliance.
- Performed various other auditing procedures, including analytical procedures, as necessary, to accomplish the objectives of the audit.

AUTHORITY

Section 11.45, Florida Statutes, requires that the Auditor General conduct an operational audit of each State agency on a biennial basis. Pursuant to the provisions of Section 11.45, Florida Statutes, I have directed that this report be prepared to present the results of our operational audit.



David W. Martin, CPA
Auditor General

MANAGEMENT’S RESPONSE

In a response letter dated June 2, 2010, the Department provided responses to our findings and recommendations. The Department’s response is included as EXHIBIT A.

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**EXHIBIT A
MANAGEMENT'S RESPONSE**



**BILL McCOLLUM
ATTORNEY GENERAL
STATE OF FLORIDA**

OFFICE OF THE ATTORNEY GENERAL

**Robert A. Hannah
Deputy Attorney General / Chief Counsel**

**The Capitol, PL 01
Tallahassee FL 32399-1050
Telephone (850) 245-0184
Fax (850) 487-2564**

June 2, 2010

David W. Martin, CPA
Auditor General
G74 Claude Pepper Building
111 West Madison Street
Tallahassee, Florida 32399-1450

Dear Mr. Martin:

The following are the Department of Legal Affairs responses to your preliminary and tentative findings issued April 29, 2010.

Recommendation No. 1 – We recommend that program unit and Department receivable records are periodically reconciled. The reconciliation process should include investigation and disposition of all differences between records.

Office of Finance and Accounting response: Finance and Accounting continues to provide monthly FLAIR reports of outstanding account receivable items and continue to encourage periodic reconciliation between program unit records and FLAIR. The proposed policy change would include the reconciliation and follow up by OFA (Office of Finance and Accounting) no less than biannually.

Office of Statewide Prosecution (OSP) Response: The OSP concurs that accounts receivable records between OAG divisions and Finance and Accounting should be reconciled and differences corrected. Checks sent to the Office of Statewide Prosecution by the Department of Corrections for payment of defendants costs include the remaining balance owed by the defendant listed on the check stub. This provides a way for OSP staff to compare DOC's balance with OSP's balance and reconcile any differences upon receipt of the check. This is done as checks are received. Errors between OSP and Finance and Accounting balances are usually discovered and corrected when OSP provides notice to Finance and Accounting that a defendant has paid the obligation in full. As an alternative, when OSP staff sends the check deposit slip to Finance and Accounting, a column labeled "Account Balance" could be added to the deposit slip/check listing form. This would provide Finance and Accounting staff a way to reconcile their records to OSP's records similar to the way OSP balances with DOC.

The Division of Victim Services and Criminal Justice Programs (DVSCJP) and the Office of Finance and Accounting (OFA) collective response: The (DVSCJP) Division

EXHIBIT A
MANAGEMENT'S RESPONSE (CONTINUED)

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acknowledges that alternatives are available to accomplish this task. Staff is working with other OAG program units to identify successful practices with the goal of implementing similar procedures using electronic databases currently available. Particularly, we are looking at the Economic Crimes Division and the Office of Statewide Prosecution to learn from their experiences and develop strategies to implement individual accounts receivable tracking in the Division of Victim Services. This includes creating individual accounts receivable for offenders, coordinating court documents, correlating offender data with individual victim compensation claims in the Victim Assistance Network (VAN) database, where possible, and reconciling receipts with the offender accounts and Finance and Accounting.

Recommendation No. 2 – We recommend that the Department take appropriate steps to ensure that adequate separations of duties are maintained.

Economic Crimes Division: several steps have already been taken to improve the check handling process within Economic Crimes. The division will review the current process to determine whether there are additional opportunities to improve with current staffing limitations.

In response to the comment about check listings not being reviewed by a second person in the division, it should be noted that this has not occurred since the hiring of the Business Manager. All employees handling deposits were retrained on proper procedures.

Office of Statewide Prosecution (OSP) Response: The OSP concurs that steps should be taken to ensure that adequate separations of duties are maintained. The following policy will be put into place:

The Operations and Management Consultant Manager will take responsibility for Accounts Receivable establishment and notify Finance and Accounting of cases that are considered uncollectible. This would occur when the defendant is deceased, deported, or serving a life sentence. Other duties would be handled as follows:

- **AR establishment – OMC Consultant Manager**
- **Collection – Criminal Financial Specialist**
- **Check handling – Criminal Financial Specialist**
- **Write-off – OMC Consultant Manager**

Recommendation No. 3 – We recommend that the Department enhance its procedures by establishing guidelines prescribing the frequency of collection attempts and their escalation upon a failure to pay. The procedures should also prescribe when to send receivable information to the DFS for collection assistance and write-off review and approval and to the Lottery for offset of the debt against any prize winnings. Additionally, the Department should

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enforce its procedures requiring Victim Services staff to perform collection activities on accounts receivable or assign such responsibility elsewhere within the Department. Also procedures should be updated to provide for program unit director approval of receivable write-off requests.

Office of Finance and Accounting response: Since the department does not have centralized collection, it has been the policy for each unit to determine the frequency of attempts and the time frame for referral or write-off. The proposed policy change would include guidelines for the minimum number of collections attempts, the frequency, require division director or designee approval for write off or referral; and include referral to the Department of Lottery.

While we agree with the concept of referring accounts receivable for collection, in many instances we do not have the required information, i.e. social security number.

The Division of Victim Services and Criminal Justice Programs and the Office of Finance and Accounting collective response, see item 2. It is anticipated that in July 2010 at least one FTE will be realigned to handle this project, and additional Other Personal Services (OPS) and/or interns will also be utilized. The intent is to start with a specific date and coordinate accounts receivable at the division level from that point forward. Active accounts receivable for which no payments have been received within the past six months will undergo due diligence to determine the current status of the offender to determine whether write-off is appropriate.

The proposed procedures include checking with the appropriate jurisdiction (court, clerk, Department of Corrections, county probation, etc.) to determine the current status of the offender. If the offender is not incarcerated but is still under supervision, at least two written contacts will be attempted with the offender at the last known residential address. Accounts receivable will not be established for those offenders who face a life sentence or a period of incarceration greater than 5 years from the date of receipt of the court documentation. Periodic notice will be provided to the courts in the event further proceedings are necessary to ensure restitution is repaid to the Crimes Compensation Trust Fund. At any time that an offender initiates payment to the trust fund, the account receivable can be re-opened so that collections may be pursued. Requests for write-offs will include notation of the level of due diligence performed and will only be approved by the Division Director.

Recommendation No. 4: We recommend the Department continue efforts to obtain the appropriate statutory revision.

The Department agrees that the legislation needs clarification and will continue seek legislation to clarify this point. No action was taken on this clarification in 2010. The amendment language was developed and will be submitted as an amendment if a suitable

EXHIBIT A
MANAGEMENT'S RESPONSE (CONTINUED)

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bill can be identified. In conclusion, although suggestions were made for change, the Statute was not amended. Each fiscal year at the close of the financial statement process, the Administrative Staff review the Legal Affairs Revolving Trust Fund balance to ensure that the balance does not exceed the statutory maximum.

If you have any questions, please call Judy Goodman at (850) 414-3456.

Sincerely,



Robert A. Hannah

BH/jmg