

**ESCAMBIA COUNTY, FLORIDA  
LAW LIBRARY BOARD**

**ANNUAL AUDIT REPORT**

**SEPTEMBER 30, 2023**

**ESCAMBIA COUNTY, FLORIDA LAW LIBRARY BOARD  
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SEPTEMBER 30, 2023**

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## INDEPENDENT AUDITORS' REPORT

To the Board of Directors  
Escambia County, Florida Law Library Board

### Opinion

We have audited the accompanying financial statements of the Escambia County, Florida Law Library Board ("Law Library Board"), a component unit of Escambia County, Florida, as of and for the year ended September 30, 2023, and the related notes to the financial statements, which collectively comprise the Law Library Board's basic financial statements, as listed in the table of contents.

In our opinion, the financial statements referred to above present fairly, in all material respects, the financial position of the Law Library Board as of September 30, 2023, and the changes in financial position for the year then ended in accordance with accounting principles generally accepted in the United States of America.

### Basis for Opinions

We conducted our audit in accordance with auditing standards generally accepted in the United States of America (GAAS) and the standards applicable to the financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Our responsibilities under those standards are further described in the Auditors' Responsibilities for the Audit of the Financial Statements section of our report. We are required to be independent of the Law Library Board, and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

### Responsibilities of Management for the Financial Statements

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

In preparing the financial statements, management is required to evaluate whether there are conditions or events, considered in the aggregate, that raise substantial doubt about the Law Library Board's ability to continue as a going concern for 12 months beyond the financial statement date, including any currently known information that may raise substantial doubt shortly thereafter.

## **Auditors' Responsibility for the Audit of the Financial Statements**

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditors' report that includes our opinion. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with general accepted auditing standards and *Government Auditing Standards* will always detect a material misstatement when it exists. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentation or the override of internal control. Misstatements are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgement made by a reasonable user based on the financial statements.

In performing an audit in accordance with GAAS and *Government Auditing Standards*, we:

- Exercise professional judgement and maintain profession skepticism throughout the audit.
- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statements.
- Obtain an understanding of internal control relevant to the audit 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 Law Library Board's internal control. Accordingly, no such opinion is expressed.
- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statements.
- Conclude whether, in our judgement, there are conditions or events, considered in the aggregate, that raise substantial doubt about the Law Library Board's ability to continue as a going concern for a reasonable period of time.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit, significant audit findings and certain internal control-related matters that we identified during the audit.

## **Required Supplementary Information**

Accounting principles generally accepted in the United States of America require that the management's discussion and analysis and budgetary comparison information be presented to supplement the basic financial statements. Such information is the responsibility of management and, although not a part of the basic financial statements, is required by the Government Accounting Standards Board, who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic or historical context. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquires of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquires, the basic financial statements and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express and opinion or provide any assurance.

**Other Reporting Required by Government Auditing Standards**

In accordance with *Government Auditing Standards*, we have also issued our report dated February 14, 2024, on our consideration of the Law Library Board’s internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts and grant agreements and other matters included under the heading “Independent Auditors’ Report on Internal Control Over Financial Reporting and on Compliance And Other Matters Based on an Audit of Financial Statements Performed In Accordance With Government Auditing Standards.” The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing and not to provide an opinion on the internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the Law Library Board’s internal control over financial reporting and compliance.

*Warren Averett, LLC*

Pensacola, Florida  
February 14, 2024

**ESCAMBIA COUNTY, FLORIDA LAW LIBRARY BOARD  
MANAGEMENT'S DISCUSSION AND ANALYSIS (UNAUDITED)  
SEPTEMBER 30, 2023**

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Our discussion and analysis of Escambia County, Florida Law Library Board's (Board) financial performance provides an overview of the Board's financial activities for the fiscal year ended September 30, 2023. Please read it in conjunction with the Board's financial statements, which immediately follow this discussion.

## **OVERVIEW OF THE FINANCIAL STATEMENTS**

This discussion and analysis is intended to serve as an introduction to the Board's basic financial statements. The basic financial statements are comprised of three components: 1) government-wide financial statements, 2) fund financial statements and 3) notes to the financial statements. This report also contains other required supplementary information in addition to the basic financial statements.

### Government-Wide Financial Statements

The *government-wide financial statements*, which consist of the following two statements, are designed to provide readers with a broad overview of the Board's finances, in a manner similar to a private-sector business.

The *statement of net position* presents the Board's assets and liabilities, with the difference between the two reported as net position. Over time, increases or decreases in net position may serve as a useful indicator of whether the financial position of the Board is improving or deteriorating.

The *statement of activities* presents the change in the Board's net position during the year. All changes in net position are reported as soon as the underlying event giving rise to the change occurs, regardless of the timing of related cash flows. Thus, revenues and expenses are reported in this statement for some items that will only result in cash flows in future fiscal periods.

### Fund Financial Statements

A *fund* is a grouping of related accounts used to maintain control over resources that have been segregated for specific activities or objectives. The Board only has one category of funds – governmental funds – and maintains only a General Fund.

*Governmental funds* are used to account for essentially the same functions reported as governmental activities in the government-wide financial statements. However, unlike the government-wide financial statements, governmental fund financial statements focus on near-term inflows and outflows of spendable resources, as well as on balances of spendable resources available at the end of the fiscal year. Such information may be useful in evaluating the Board's near-term financing requirements.

### Notes to the Financial Statements

The notes provide additional information essential to a full understanding of the data provided in the government-wide and fund financial statements.

### Other Information

In addition to the basic financial statements and accompanying notes, this report also presents certain required supplementary information concerning the Board's adopted budget and actual results.

**ESCAMBIA COUNTY, FLORIDA LAW LIBRARY BOARD  
MANAGEMENT'S DISCUSSION AND ANALYSIS (UNAUDITED)  
SEPTEMBER 30, 2023**

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**GOVERNMENT-WIDE FINANCIAL ANALYSIS**

As noted earlier, net position may serve over time as a useful indicator of financial position. The following table reflects the condensed Government-wide Statement of Net Position. A comparative analysis of government-wide data is presented as follows:

Escambia County Law Library Board's Net Position

	<u>2023</u>	<u>2022</u>
Current and Other Assets	\$ 68,087	\$ 90,056
Capital Assets, net	-	262
Total Assets	<u>68,087</u>	<u>90,318</u>
Liabilities	<u>2,872</u>	<u>27,201</u>
Net Position:		
Invested in Capital Assets	-	262
Unrestricted	<u>65,215</u>	<u>62,855</u>
Total Net Position	<u><u>\$ 65,215</u></u>	<u><u>\$ 63,117</u></u>

The majority of the Board's net position is unrestricted and may be used to meet the Board's ongoing obligations.

Escambia County Law Library Board's Changes in Net Position

	<u>2023</u>	<u>2022</u>
Revenues:		
Program revenues - charges for services	\$ 98,647	\$ 122,516
Expenses - general government	<u>96,549</u>	<u>121,299</u>
Change in Net Position	2,098	1,217
Net Position, beginning of year	<u>63,117</u>	<u>61,900</u>
Net Position, end of year	<u><u>\$ 65,215</u></u>	<u><u>\$ 63,117</u></u>

**ESCAMBIA COUNTY, FLORIDA LAW LIBRARY BOARD  
MANAGEMENT'S DISCUSSION AND ANALYSIS (UNAUDITED)  
SEPTEMBER 30, 2023**

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**FINANCIAL ANALYSIS OF THE BOARD'S GENERAL FUND**

As of the end of fiscal year 2023, the Board's general fund reported an ending fund balance of \$65,215, which increased \$2,360 from the prior year.

**GENERAL FUND BUDGETARY HIGHLIGHTS**

The Board was under budget for revenues and expenditures as of year-end therefore providing a surplus for the fiscal year.

**CAPITAL ASSETS AND DEBT ADMINISTRATION**

The Board's capital assets include books, legal publications and equipment, which are fully depreciated as of the fiscal year end.

The Board has no debt.



## **BASIC FINANCIAL STATEMENTS**

**ESCAMBIA COUNTY, FLORIDA LAW LIBRARY BOARD  
FUND BALANCE SHEET / STATEMENT OF NET POSITION  
SEPTEMBER 30, 2023**

	<u>Governmental Fund - General Balance Sheet</u>	<u>Adjustments (Note 6)</u>	<u>Statement of Net Position</u>
<b>Assets</b>			
Cash	\$ 65,215	\$ -	\$ 65,215
Due from other governments	2,872	-	2,872
<b>Total assets</b>	<u>\$ 68,087</u>	<u>-</u>	<u>68,087</u>
<b>Liabilities</b>			
Accounts payable	\$ 2,872	-	2,872
<b>Fund Balance / Net Position</b>			
Fund balance			
Unassigned	<u>65,215</u>		
<b>Total fund balance</b>	<u>65,215</u>		
<b>Total liabilities and fund balance</b>	<u>\$ 68,087</u>		
Net Position			
Unrestricted			<u>65,215</u>
<b>Total net position</b>			<u>\$ 65,215</u>

See notes to the financial statements.

**ESCAMBIA COUNTY, FLORIDA LAW LIBRARY BOARD  
STATEMENT OF REVENUES, EXPENDITURES AND  
CHANGES IN FUND BALANCE / STATEMENT OF ACTIVITIES  
FOR THE YEAR ENDED SEPTEMBER 30, 2023**

	<u>Governmental</u>		
	<u>General Fund</u>	<u>Adjustments (Note 6)</u>	<u>Statement of Activities</u>
<b>Expenditures / Expenses</b>			
General Government			
Personal services	\$ 66,798	\$ -	\$ 66,798
Library resources and supplies	22,289	-	22,289
Professional services	6,300	-	6,300
Insurance	900	-	900
Depreciation	-	262	262
Total expenditures/expenses	<u>96,287</u>	<u>262</u>	<u>96,549</u>
<b>Program revenues</b>			
Charges for services			
Fee income	92,811	-	92,811
Copier rental and overdue book fines	2,360	-	2,360
<b>General revenue</b>			
Contribution from Escambia County	<u>3,476</u>	<u>-</u>	<u>3,476</u>
Total revenues	<u>98,647</u>	<u>-</u>	<u>98,647</u>
Excess of revenues over expenditures	2,360		
Change in net position			2,098
<b>Fund balance / net position</b>			
<b>Beginning of year</b>	<u>62,855</u>		<u>63,117</u>
<b>End of year</b>	<u>\$ 65,215</u>		<u>\$ 65,215</u>

See notes to the financial statements.

**ESCAMBIA COUNTY, FLORIDA LAW LIBRARY BOARD  
NOTES TO THE FINANCIAL STATEMENTS  
SEPTEMBER 30, 2023**

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**1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES**

**Description of Business**

The Escambia County Law Library Board (the Board), created under Special Act, Chapter 92-267, Laws of Florida, provides for the maintenance of a central law library for the use of the public, county officials, judges and officers of the courts of Escambia County. The operations of the Board are funded by fees collected by the Clerk of the Circuit Court on cases filed in the courts and by other costs provided by law. The Board consists of one (1) circuit judge, one (1) county judge and three (3) members of the local bar association. The Board is an independent special district and a component unit of Escambia County, Florida, and its operations are reported as a discrete component unit in the financial statements of the Board of County Commissioners of Escambia County, Florida.

**Basis of Presentation – Basis of Accounting**

Governmental Accounting Standards Board (GASB) Statement No. 34 requires local governmental entities to present basic financial statements, which are defined as follows:

**Government-wide Financial Statements** (i.e., the Statement of Net Position and the Statement of Activities) report information using the economic resources measurement focus and the accrual basis of accounting. Revenues are recorded when earned, and expenses are recorded when a liability is incurred, regardless of the timing of the related cash flows. These statements focus on an entity's governmental and business-type (when applicable) activities, as a whole, and report all of the assets, liabilities, revenues, expenses and gains and losses of the entity.

**Fund Financial Statements** (i.e., Fund Balance Sheet and the Statement of Revenues, Expenditures and Changes in Fund Balance) report information using the current financial resources measurement focus and the modified accrual basis of accounting. Revenues are recognized as soon as they are both measurable and available. Revenues are considered to be available when they are collectible within the current period or within 60 days after year-end. Expenditures are generally recorded when a liability is incurred, as under accrual accounting. These statements focus on major funds (for the Board, the general fund is the only fund).

GASB Statement No. 34 requires disclosure of the reconciliation adjustments, which convert the fund financial statements into government-wide financial statements. The Board has elected to present the respective fund financial statements and the government-wide financial statements in a combined format containing the reconciliation adjustments.

**General Fund**

The General Fund is the Board's sole operating fund and accounts for all of its financial resources.

**Capital Assets**

Capital assets (furniture and equipment costing at least \$5,000 with a useful life of more than one year), to the extent supported by reliable records, are recorded at cost as assets in the Statement of Net Position and as capital outlay expenditures in the general fund's Statement of Revenues, Expenditures and Changes in Fund Balance in the year of acquisition. Books and publications are recorded as capital assets regardless of cost, due to their nature and life expectancy.

Contributed assets received in recent years are recorded at their estimated fair value at the time of donation. The Board does not engage in the acquisition of public domain assets ("infrastructure").

**ESCAMBIA COUNTY, FLORIDA LAW LIBRARY BOARD  
NOTES TO THE FINANCIAL STATEMENTS  
SEPTEMBER 30, 2023**

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**1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES – CONTINUED**

**Contributed Facilities**

The Board is provided library and office space free of charge in the Judicial Center.

**Fund Balance**

Fund balances are classified in a hierarchy based on the extent to which there are external and internal constraints on the spending of the fund balances. These classifications are restricted, committed, assigned and unassigned.

**Net Position**

*Invested in capital assets* represents the portion of net position associated with non-liquid capital assets.

*Unrestricted net position* represents unrestricted liquid assets available for appropriation in future periods.

**2. GOVERNMENTAL FUND BALANCES**

Fund balance at year end consists of the following:

*Non-spendable* fund balances include amounts that cannot be spent because they are not in spendable form or are legally or contractually required to be maintained intact. There were no non-spendable fund balances at the Board as of September 30, 2023.

Remaining fund balances are classified, as follows, depending on the Board's ability to control the spending of these fund balances:

*Restricted* fund balances can only be used for specific purposes, which are externally imposed by creditors, grantors, contributors or laws or regulations or are imposed by law through constitutional provisions or enabling legislation. There were no restricted fund balances at the Board as of September 30, 2023.

*Committed* fund balances can only be used for specific purposes imposed internally by the Board's formal action of highest level of decision-making authority. As of September 30, 2023, the Board had no committed fund balances.

*Assigned* fund balances are fund balances intended to be used for specific purposes, but which do not meet the more formal criterion to be considered either restricted or committed. As of September 30, 2023, the Board had no assigned fund balances.

*Unassigned* fund balances represent the residual positive fund balance within the General Fund, which has not been restricted, committed or assigned. As of September 30, 2023, the Board had approximately \$65,000 of unassigned fund balances.

**ESCAMBIA COUNTY, FLORIDA LAW LIBRARY BOARD  
NOTES TO THE FINANCIAL STATEMENTS  
SEPTEMBER 30, 2023**

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**3. CASH DEPOSITS**

The investment of surplus funds is governed by the provisions of Florida Statute 218.415, as to the type of investments that can be made. Deposits may be exposed to custodial credit risk (risk of loss in the event of a bank failure).

The Board manages its custodial credit risk by maintaining its deposits in a financial institution designated as “Qualified Public Depository” by the State Treasurer. All deposits were fully insured through a combination of Federal depository insurance and participation of the financial institution in the multiple financial institution collateral pool as specified in Chapter 280, Florida Statutes. Accordingly, risk of loss due to bank failure is not significant.

At September 30, 2023, the reported amount of the Board’s deposits was \$65,215, consisting entirely of deposits with a financial institution in a checking account.

**4. CAPITAL ASSETS**

Changes in capital assets for the year ended September 30, 2023, were as follows:

<i>Capital assets depreciated:</i>	<u>2022</u>	<u>Increases</u>	<u>Decreases</u>	<u>2023</u>
Books and publications	\$ 1,049,422	\$ -	\$ -	\$ 1,049,422
Furniture and equipment	<u>74,532</u>	<u>-</u>	<u>-</u>	<u>74,532</u>
Total capital assets depreciated	1,123,954	-	-	1,123,954
<i>Less accumulated depreciation:</i>				
Books and publications	1,049,160	262	-	1,049,422
Furniture and equipment	<u>74,532</u>	<u>-</u>	<u>-</u>	<u>74,532</u>
Total accumulated depreciation	<u>1,123,692</u>	<u>262</u>	<u>-</u>	<u>1,123,954</u>
Total capital assets depreciated, net	<u>\$ 262</u>	<u>\$ (262)</u>	<u>\$ -</u>	<u>\$ -</u>

For the year ended September 30, 2023, the Board recorded \$262 in depreciation expense.

**5. RISK MANAGEMENT**

The Board is exposed to various risks of loss related to torts; theft of, damage to and destruction of assets; errors and omissions; injuries to employees; and natural disasters. The Board carries commercial insurance to cover these risks. During the year, the Board had no significant reductions in insurance coverage from the prior year. In addition, there have been no settlements that exceeded the Board’s insurance coverage in any of the past five fiscal years.

**ESCAMBIA COUNTY, FLORIDA LAW LIBRARY BOARD  
NOTES TO THE FINANCIAL STATEMENTS  
SEPTEMBER 30, 2023**

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**6. RECONCILIATION OF GOVERNMENT-WIDE AND FUND FINANCIAL STATEMENTS**

Explanation of certain differences between the governmental statement of revenues, expenditures and changes in fund balance and the government-wide statement of activities:

Net changes in fund balance	\$ 2,360
Governmental funds report capital outlays as expenditures.	
However, in the statement of net position, the cost of these assets are capitalized and depreciated over their estimated useful lives with depreciation expense reported in the statement of activities. Depreciation is reported in the government-wide statements.	<u>(262)</u>
Change in net position	<u><u>\$ 2,098</u></u>

**REQUIRED SUPPLEMENTARY INFORMATION**



**ESCAMBIA COUNTY, FLORIDA LAW LIBRARY BOARD  
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN  
FUND BALANCE – BUDGET AND ACTUAL (UNAUDITED) – GENERAL FUND  
FOR THE YEAR ENDED SEPTEMBER 30, 2023**

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance with Final Budget Positive (Negative)</u>
<b>Program Revenues</b>				
Charges for services				
Fee income	\$ 100,000	\$ 100,000	\$ 92,811	\$ (7,189)
Copier rental and overdue book fines	-	-	2,360	2,360
Contribution from Escambia County	7,133	-	3,476	3,476
Total charges for services	107,133	100,000	98,647	(1,353)
<b>Expenditures</b>				
General Government				
Personal services	79,784	69,931	66,798	3,133
Library resources and supplies	20,324	23,044	22,289	755
Professional services	6,125	6,125	6,300	(175)
Insurance	900	900	900	-
Total general government expenditures	107,133	100,000	96,287	3,713
Net change in fund balance	-	-	2,360	2,360
<b>Fund balance at beginning of year</b>	-	-	62,855	62,855
<b>Fund balance at end of year</b>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 65,215</u>	<u>\$ 65,215</u>

See notes to the required supplementary information.

**ESCAMBIA COUNTY, FLORIDA LAW LIBRARY BOARD  
NOTES TO THE REQUIRED SUPPLEMENTARY INFORMATION  
SEPTEMBER 30, 2023**

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The Board adopts a budget each year on a basis consistent with accounting principles generally accepted in the United States of America. The level of control is established at the fund level. The budget may be amended in total by the Board, and re-allocations of line-item amounts can be made by the Board's Chairman.

**INDEPENDENT AUDITORS' REPORT ON INTERNAL CONTROL OVER FINANCIAL REPORTING AND ON COMPLIANCE AND OTHER MATTERS BASED ON AN AUDIT OF FINANCIAL STATEMENTS PERFORMED IN ACCORDANCE WITH GOVERNMENT AUDITING STANDARDS**

To the Board of Directors  
Escambia County, Florida Law Library Board

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the fund balance sheet / statement of net position and the statement of revenues, expenditures and changes in fund balance/statement of activities of the Escambia County, Florida Law Library Board ("Law Library Board"), a component unit of Escambia County, Florida, as of and for the year ended September 30, 2023, and the related notes to the financial statements, which collectively comprise the Law Library Board's basic financial statements, and have issued our report thereon dated February 14, 2024.

**Report on Internal Control Over Financial Reporting**

In planning and performing our audit of the financial statements, we considered the Law Library Board's internal control over financial reporting (internal control) as a basis for designing the audit procedures that are appropriate in the circumstances for the purpose of expressing our opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the Law Library Board's internal control. Accordingly, we do not express an opinion on the effectiveness of the Law Library Board's internal control.

*A deficiency in internal control* exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions to prevent or detect and correct misstatements on a timely basis. A *material weakness* is a deficiency or a combination of deficiencies in internal control, such that there is a reasonable possibility that a material misstatement of the entity's financial statements will not be prevented or detected and corrected on a timely basis. A *significant deficiency* is a deficiency or a combination of deficiencies in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified.

**Report on Compliance and Other Matters**

As part of obtaining reasonable assurance about whether the Law Library Board's financial statements are free from material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts and grant agreements, noncompliance with which could have a direct and material effect on the financial statements. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

**Purpose of this Report**

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the results of that testing and not to provide an opinion on the effectiveness of the entity's internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the entity's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

*Warren Averett, LLC*

Pensacola, Florida  
February 14, 2024

**INDEPENDENT ACCOUNTANTS' REPORT ON EXAMINATION OF  
COMPLIANCE REQUIREMENTS IN ACCORDANCE  
WITH CHAPTER 10.550, RULES OF THE AUDITOR GENERAL**

To the Board of Directors  
Escambia County, Florida Law Library Board

We have examined the Escambia County, Florida Law Library Board's ("Law Library Board") compliance with Florida Statute 218.415 in regard to investments for the year ended September 30, 2023. Management is responsible for the Law Library Board's compliance with those requirements. Our responsibility is to express an opinion on the Law Library Board's compliance based on our examination.

Our examination was conducted in accordance with attestation standards established by the American Institute of Certified Public Accountants. Those standards require that we plan and perform the examination to obtain reasonable assurance about whether the Law Library Board complied, in all material respects, with the specified requirements referenced above. An examination involves performing procedures to obtain evidence about whether the Law Library Board complied with the specified requirements. The nature, timing and extent of the procedures selected depend on our judgment, including an assessment of the risks of material noncompliance, whether due to fraud or error. We believe that the evidence that we obtained is sufficient and appropriate to provide a reasonable basis for our opinion.

We are required to be independent and to meet our other ethical responsibilities in accordance with relevant ethical requirements relating to the examination engagement.

Our examination does not provide a legal determination on the Law Library Board's compliance with specified requirements.

In our opinion, the Law Library Board complied, in all material respects, with the aforementioned requirements for the year ended September 30, 2023.

*Warren Averett, LLC*

Pensacola, Florida  
February 14, 2024

## MANAGEMENT LETTER

To the Board of Directors  
Escambia County, Florida Law Library Board

### **Report on the Financial Statements**

We have audited the financial statements of the Escambia County, Florida Law Library Board (hereinafter referred to as "Law Library Board"), a component unit of Escambia County, Florida, as of and for the year ended September 30, 2023, and have issued our report thereon dated February 14, 2024.

### **Auditors' Responsibility**

We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States, and Chapter 10.550, *Rules of the Auditor General*.

### **Other Reporting Requirements**

We have issued our Independent Auditors' Report on Internal Control over Financial Reporting and on Compliance and Other Matters Based on an Audit of Financial Statements Performed in Accordance with *Government Auditing Standards*; and Independent Accountant's Report on an examination conducted in accordance with *AICPA Professional Standards*, AT-C Section 315, regarding compliance requirements in accordance with Chapter 10.550, *Rules of the Auditor General*. Disclosures in those reports, which are dated February 14, 2024, should be considered in conjunction with this management letter.

### **Prior Audit Findings**

Section 10.554(1)(i)1., Rules of the Auditor General, requires that we determine whether corrective actions have been taken to address findings and recommendations made in the preceding annual financial audit report. There were no findings reported in the preceding financial audit report.

### **Financial Condition and Management**

Section 10.554(1)(i)5.a. and 10.556(7), Rules of the Auditor General, require us to apply appropriate procedures and communicate the results of our determination as to whether or not the Law Library Board met one or more of the conditions described in Section 218.503(1), Florida Statutes, and to identify the specific condition(s) met. In connection with our audit, we determined that the Law Library Board did not meet any of the conditions described in Section 218.503(1), Florida Statutes.

Pursuant to Sections 10.554(1)(i)5.b. and 10.556(8), Rules of the Auditor General, we applied financial condition assessment procedures for the Law Library Board. It is management's responsibility to monitor the Law Library Board's financial condition, and our financial condition assessment was based in part on representations made by management and review of financial information provided by same.

Section 10.554(1)(i)2., Rules of the Auditor General, requires we communicate any recommendations to improve financial management. In connection with our audit, we did not have any such recommendations.

### **Special District Component Units**

Section 10.554(1)(i)5.c., *Rules of the Auditor General*, requires, if appropriate, that we communicate the failure of a special district that is a component unit of a county, municipality or special district, to provide the financial information necessary for proper reporting of the component unit within the audited financial statements of the county, municipality, or special district in accordance with Section 218.39(3)(b), Florida Statutes. In connection with our audit, we did not note any special district component units that failed to provide the necessary information for proper reporting in accordance with Section 218.39(3)(b), Florida Statutes.

As required by Section 218.39(3)(c), Florida Statutes, and Section 10.554(1)(i)6, Rules of the Auditor General, the District reported:

- a. The total number of district employees compensated in the last pay period of the district's fiscal year as two.
- b. The total number of independent contractors to whom nonemployee compensation was paid in the last month of the district's fiscal year as zero.
- c. All compensation earned by or awarded to employees, whether paid or accrued, regardless of contingency as \$66,798.
- d. All compensation earned by or awarded to nonemployee independent contractors, whether paid or accrued, regardless of contingency as \$0.
- e. Each construction project with a total cost of at least \$65,000 approved by the district that is scheduled to begin on or after October 1 of the fiscal year being reported, together with the total expenditures for such project as – No planned projects.
- f. A budget variance based on the budget adopted under Section 189.016(4), Florida Statutes, before the beginning of the fiscal year being reported if the district amends a final adopted budget under Section 189.016(6), Florida Statutes, as included in the accompanying Schedule of Revenues, Expenditures and Changes in Fund Balance-Budget to Actual.

The specific information reported in the previous paragraph has not been subjected to the auditing procedures applied in the audit of the basic financial statements, and accordingly, we do not express an opinion or provide any assurance on it.

### **Additional Matters**

Section 10.554(1)(i)3., Rules of the Auditor General, requires us to communicate noncompliance with provisions of contracts or grant agreements or abuse that have occurred, or are likely to have occurred, that have an effect on the financial statements that is less than material, but which warrants the attention of those charged with governance. In connection with our audit, we did not note any such findings.

### **Purpose of this Letter**

Our management letter is intended solely for the information and use of the Legislative Auditing Committee, members of the Florida Senate and the Florida House of Representatives, the Florida Auditor General, Federal and other granting agencies and applicable management and is not intended to be and should not be used by anyone other than these specified parties.

*Warren Averett, LLC*

Pensacola, Florida  
February 14, 2024