



Affiliations

Florida Institute of Certified Public Accountants
American Institute of Certified Public Accountants
Private Companies Practice Section
Tax Division

April 23, 2020

Lee County Board of County Commissioners
P.O. Box 398
Fort Myers, Florida 33902-0398

We are pleased to confirm our understanding of the terms and objectives of our engagement with Lee County Board of County Commissioners to audit the Lee County Constitutional Officers including the Sheriff, the Tax Collector, the Property Appraiser, and the Supervisor of Elections defined in the audit of the special purpose financial statements engagement letter dated April 23, 2020 and as stated herein and the nature and limitations of the examination engagement Tuscan & Company, P.A. will provide for the year ending September 30, 2020 and any extension years.

Jeffrey M. Tuscan, CPA is responsible for the performance of this examination engagement.

Scope, objective, and responsibilities

We will examine your compliance with investment provisions in accordance with the requirements of Section 218.415, Florida Statutes for the year ending September 30, 2020 and any extension years.

The objective(s) of our examination is the expression of an opinion about whether your investments were authorized by law, and if applicable, in accordance with your investment policy based on the requirements of Section 218.415, Florida Statutes. Our examination will be conducted in accordance with attestation standards established by the American Institute of Certified Public Accountants and will include tests of your records and other procedures we consider necessary to enable us to express such an opinion.

We will issue a separate written report for each Constitutional Officer, as defined above, upon completion of the engagement. The report will include a statement that the report is intended solely for the information and use of each Constitutional Officer, as defined above, those charged with governance, and the Auditor General, State of Florida, and is not intended to be and should not be used by anyone other than these specified parties. We cannot provide assurance that an unmodified opinion will be expressed. Circumstances may arise in which it is necessary for us to modify our opinion or withdraw from the engagement. If our opinion is other than unmodified, we will discuss the reason with you in advance. If circumstances occur related to the condition of your records, that availability of sufficient, appropriate evidence, or the existence of a significant risk of material misstatement or deviation from the criteria, which in

INTEGRITY SERVICE EXPERIENCE

12621 World Plaza Lane, Building 55 • Fort Myers, FL 33907 • Phone: (239) 333-2090 • Fax: (239) 333-2097

our professional judgment prevent us from completing the examination or forming an opinion, we retain the right to take any course of action permitted by professional standards, including declining to express an opinion or issue a report, or withdrawing from the engagement.

Our engagement will not include a detailed inspection of every transaction and cannot be relied on to disclose all material errors, fraud, or other violations of laws or regulations, that may exist. However, we will inform you of any material errors or fraud that comes to our attention. We will also inform you of any other violations of laws or regulations that come to our attention. We will also inform you of any other violations of laws or regulations that come to our attention, unless clearly inconsequential.

We understand that you will provide us with the basic information required for our examination and that you are responsible for the accuracy and completeness of that information.

We may advise you about appropriate criteria or assist in the development of the subject matter, but the responsibility for the subject matter remains with you.

You are responsible for your compliance with investment provisions in accordance with the requirements of Section 218.415, Florida Statutes. For all accounting services we may provide to you, management agrees to assume all management responsibilities; oversee the services the services by designating an individual, preferable within senior management, who possesses suitable skill, knowledge, and/or experience to understand and oversee the services; evaluate the adequacy and results of the services; and accept responsibility for the result of the services.

At the end of the engagement, we will require a representation letter from management of each Constitutional Officer, as defined.

Engagement administration and other matters

The workpapers supporting the services we perform are the sole and exclusive property of Tuscan & Company, P.A. and constitute confidential and proprietary information. Unless required by law or regulation to the contrary, we retain our workpapers in accordance with our record retention policy that typically provides for a retention period of five years.

Professional standards require us to be independent with respect to you in performance of these services. Any discussion that you have with our personnel regarding potential employment with you could impair our independence with respect to this engagement. Therefore, we request that you inform us prior to any such discussions so that we can implement appropriate safeguards to maintain our independence and objectivity. Further, any employment offers to any staff members working on this engagement without our prior knowledge may require substantial additional procedures to ensure our independence. You will be responsible for any additional costs incurred to perform these procedures.

Our relationship with you is limited to that described in this letter as well as the audit of the special purpose financial statements engagement letter dated April 23, 2020. As such, you

understand and agree that we are acting solely as independent accountants. We are not acting in any way as a fiduciary or assuming any fiduciary responsibilities for you. We are not responsible for the preparation of any report to any governmental agency, or any other form, return, or report or for providing advice on any other service not specifically recited in this letter.

Mediation

Any disagreement, controversy, or claim ("Dispute") that may arise out of any aspect of our services or relationship with you, including this engagement, shall be submitted to non-binding mediation by written notice ("Mediation Notice") to the other party. In mediation, we will work with you to resolve any differences voluntarily with the aid of an impartial mediator.

The mediation will be conducted as specified by the mediator and agreed upon by the parties. The parties agree to discuss their differences in good faith and to attempt, with the assistance of the mediator, to reach an amicable resolution of the Dispute.

Each party will bear its own costs in the mediation. The fees and expenses of the mediator will be shared equally by the parties.

Time Limitation

The nature of our services makes it difficult, with the passage of time, to gather and present evidence that fully and fairly establishes the facts underlying and Dispute. The parties agree that, notwithstanding any statute or law of limitations that might otherwise apply to a Dispute, any action or legal proceeding by you against us must be commenced within twenty-four (24) months ("Limitation Period") after the date when we deliver our final examination report under this agreement to you, regardless of whether we do other services for you relating to the examination report, or you shall be forever barred from commencing a lawsuit or obtaining any legal or equitable relief or recovery.

The Limitation Period applies and begins to run even if you have not suffered any damage or loss, or have not become aware of the existence or possible existence of a Dispute.

Fees

Our fee for these services are included and limited to those stated in the audit of the special purpose financial statements engagement letter dated April 23, 2020.

Other Fees

You also agree to compensate us for any time and expenses, including time and expenses of legal counsel, we may incur in responding to discovery requests or participating as a witness or otherwise in any legal, regulatory, or other proceeding that we are asked to respond to in your behalf. You and your attorney will receive a copy of every subpoena or request we are asked to

respond to. You can control the costs of any discovery process or document request by informing us which request you would like us to act on.

Agreement

You agree to hold us harmless and to release, indemnify, and defend us from any liability or costs, including attorney's fees, resulting from management's knowing misrepresentations to us.

We appreciate the opportunity to be of service to you and believe this letter accurately summarizes the significant terms of our engagement. This letter constitutes the entire agreement regarding these services and supersedes all prior agreements (whether oral or written), understandings, negotiations, and discussions between us. If you have any questions, please let us know. If you agree with the terms of our engagement as described in this letter, please sign, date, and return the enclosed copy to us.

Sincerely,

Tuscan & Company, P.A.

Tuscan & Company, P.A.

Response

This letter correctly sets forth the understanding of Lee County Board of County Commissioners.

Officer Signature: *[Signature]*

Title: *Chief Financial Officer*

Date: *5-18-2020*

Approved as to Form for the Reliance
of Lee County Only

By: *Amanda Liddle*

2020 MAY 20 PM 4:21



Judson B. Baggett
MBA, CPA, CVA, Partner
Marci Reutimann
CPA, Partner

6815 Dairy Road
Zephyrhills, FL 33542
(813) 788-2155
(813) 782-8606

Report on the Firm's System of Quality Control

To the Partner

September 19, 2018

Tuscan & Company, PA

and the Peer Review Committee of the Florida Institute of Certified Public Accountants

We have reviewed the system of quality control for the accounting and auditing practice of Tuscan & Company, PA, (the firm), in effect for the year ended April 30, 2018. Our peer review was conducted in accordance with the Standards for Performing and Reporting on Peer Reviews established by the Peer Review Board of the American Institute of Certified Public Accountants (Standards).

A summary of the nature, objectives, scope, limitations of, and the procedures performed in a System Review as described in the Standards may be found at aicpa.org/prsummary. The summary also includes an explanation of how engagements identified as not performed or reported in conformity with applicable professional standards, if any, are evaluated by a peer reviewer to determine a peer review rating.

Firm's Responsibility

The firm is responsible for designing a system of quality control and complying with it to provide the firm with reasonable assurance of performing and reporting in conformity with applicable professional standards in all material respects. The firm is also responsible for evaluating actions to promptly remediate engagements deemed as not performed or reported in conformity with professional standards, when appropriate, and for remediating weaknesses in its system of quality control, if any.

Peer Reviewer's Responsibility

Our responsibility is to express an opinion on the design of the system of quality control, and the firm's compliance therewith based on our review.

Required Selections and Considerations

Engagements selected for review included engagements performed under *Government Auditing Standards*, including a compliance audit under the Single Audit Act, and an audit of an employee benefit plan.

As a part of our peer review, we considered reviews by regulatory entities as communicated by the firm, if applicable, in determining the nature and extent of our procedures.

Opinion

In our opinion, the system of quality control for the accounting and auditing practice of Tuscan & Company, PA, in effect for the year ended April 30, 2018, has been suitably designed and complied with to provide the firm with reasonable assurance of performing and reporting in conformity with applicable professional standards in all material respects. Firms can receive a rating of *pass*, *pass with deficiency(ies)*, or *fail*. Tuscan & Company, PA, has received a peer review rating of *pass*.


Baggett, Reutimann & Associates, CPAs, PA

(TUSCAN_REPORT18)



Affiliations

Florida Institute of Certified Public Accountants
American Institute of Certified Public Accountants
Private Companies Practice Section
Tax Division

April 23, 2020

Lee County Board of County Commissioners
P.O. Box 398
Fort Myers, Florida 33902-0398

We are pleased to confirm and agree to the services we are to provide Lee County Board of County Commissioners (the "Organization") for the four (4) Constitutional Officers including the Sheriff, the Tax Collector, the Property Appraiser and the Supervisor of Elections for the year ending September 30, 2020. Specifically, we will audit the special purpose financial statements of the four Constitutional Officers listed above including the related notes to the financial statements, which collectively comprise the basic financial statements of the Sheriff, the Tax Collector, the Property Appraiser and the Supervisor of Elections as of and for the year ending September 30, 2020 in accordance with Government Auditing Standards and Florida Auditor General Rule 10.550 and as follows:

Constitutional Officers (Sheriff, Tax Collector, Supervisor of Elections, and Property Appraiser):

1. Independent Auditor's Report for the financial statements of each Constitutional Officer as listed above.
2. Report on Internal Control Over Financial Reporting and on Compliance and Other Matters on Internal Control Over Financial Reporting Based on an Audit of the Special Purpose Financial Statements Performed in Accordance with Government Auditing Standards for each Constitutional Officer listed above.
3. Management Letter in Accordance with the Rules of the Auditor General in the Statement of Florida as required by Section 11.45(3)(a)4, Florida Statutes, and defined in Rule 10.554, Rules of the Auditor General, for all Constitutional Officers as listed above. The draft of the management letter is to be discussed with key staff members before its issuance of final form.
4. Special purpose financial statements and accompanying footnotes for the Sheriff, Tax Collector, Property Appraiser and Supervisor of Elections.

Note: The format of special purpose financial statements will be in accordance with Florida Auditor General Rule 10.550.

Audit Objectives

The objective of our audit is the expression of an opinion as to whether your special purpose financial statements are fairly presented, in all material respects, in conformity with accounting principles generally accepted in the United States of America. The objective also includes reporting on:

INTEGRITY SERVICE EXPERIENCE

12621 World Plaza Lane, Building 55 • Fort Myers, FL 33907 • Phone: (239) 333-2090 • Fax: (239) 333-2097

- Internal control related to the financial statements and compliance with the provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a material effect on the financial statements in accordance with Government Auditing Standards.

The Government Auditing Standards report on internal control over financial reporting and on compliance and other matters will include a paragraph that states the (1) the purpose of the report is solely to describe the scope of testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the respective Constitutional Officer, as listed above, internal control or on compliance, and (2) the report is an integral part of an audit performed in accordance with Government Auditing Standards in considering the entity's internal control and compliance.

Our audit will be conducted in accordance with auditing standards generally accepted in the United States of America; the standards for financial audits contained in Government Auditing Standards, issued by the Comptroller General of the United States; the provisions of Florida Auditor General Rule 10.550, and other procedures we consider necessary to enable us to express such an opinion. Our reports will be addressed to the respective Constitutional Officer, as listed above. We cannot provide assurance that an unmodified opinion will be expressed. Circumstances may arise in which it is necessary for us to modify our opinions or add emphasis-of-matter or other-matter paragraphs. If our opinion on the financial statements is other than unmodified, we will discuss the reasons with you in advance. If, for any reason, we are unable to complete the audit or are unable to form or have not formed opinions, we may decline to express opinions or issue reports, or may withdraw from this engagement.

Audit Procedures—General

An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the special purpose financial statements; therefore, our audit will involve judgment about the number of transactions to be examined and the areas to be tested. 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 special purpose financial statements. We will plan and perform the audit to obtain reasonable rather than absolute assurance about whether the special purpose financial statements are free of material misstatement, whether 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 government. Because the determination of abuse is subjective, Government Auditing Standards do not expect auditors to provide reasonable assurance of detecting abuse.

Because of the inherent limitations of an audit, combined with the inherent limitation of internal control, and because we will not perform a detailed examination of all transactions, there is a risk that material misstatements may exist and not be detected by us, even though the audit is properly planned and performed in accordance with U.S. generally accepted auditing standards and Government Auditing Standards. In addition, an audit is not designed to detect immaterial misstatements or violations of laws or governmental regulations that do not have a direct and material effect on the special purpose financial statements. However, we will inform the appropriate level of management of any material errors, any fraudulent financial reporting, or misappropriation of assets that come to our attention. We will also inform the appropriate level of management of any violations of laws or governmental regulations that come to our attention, unless clearly inconsequential, and of any material abuse that comes to our

attention. Our responsibility as auditors is limited to the period covered by our audit and does not extend to later periods for which we are not engaged as auditors.

Our procedures will include tests of documentary evidence supporting the transactions recorded in the accounts, and may include tests of the physical existence of inventories, and direct confirmation of receivables and certain other assets and liabilities by correspondence with selected individuals, funding sources, creditors, and financial institutions. We will request written representations from your attorneys as part of the engagement, and they may bill you for responding to this inquiry. At the conclusion of our audit, we will require certain written representations from you about your responsibilities for the special purpose financial statements; compliance with laws, regulations, contract, and grant agreements; and other responsibilities required by generally accepted auditing standards.

Audit Procedures—Internal Controls

Our audit will include obtaining an understanding of the government and its environment, including internal control, sufficient to assess the risks of material misstatement of the special purpose financial statements and to design the nature, timing, and extent of further audit procedures. Tests of controls may be performed to test the effectiveness of certain controls that we consider relevant to preventing and detecting errors and fraud that are material to the special purpose financial statements and to preventing and detecting misstatements resulting from illegal acts and other noncompliance matters that have a direct and material effect on the special purpose financial statements. Our tests, if performed, will be less in scope than would be necessary to render an opinion on internal control and, accordingly, no opinion will be expressed in our report on internal control issued pursuant to Government Auditing Standards.

An audit is not designed to provide assurance on internal control or to identify significant deficiencies or material weaknesses. However, during the audit, we will communicate to management and those charged with governance internal control related matters that are required to be communicated under AICPA professional standards and Government Auditing Standards, and the Florida Auditor General Rule 10.550.

Audit Procedures—Compliance

As part of obtaining reasonable assurance about whether the special purpose financial statements are free of material misstatement, we will perform tests of the Lee County Constitutional Officers', as listed above, compliance with the provisions of applicable laws, regulations, contracts, agreements, and grants. However, the objective of our audit will not be to provide an opinion on overall compliance and we will not express such an opinion in our report on compliance issued pursuant to Government Auditing Standards.

Other Services

We will also assist in preparing the special purpose financial statements and related of the Lee County Constitutional Officers, as listed above, in conformity with U.S. generally accepted accounting principles based on information provided by you. These nonaudit services do not constitute an audit under Government Auditing Standards and such services will not be conducted in accordance with Government Auditing Standards.

Management Responsibilities

Management is responsible for establishing and maintaining effective internal controls, including evaluating and monitoring ongoing activities, to help ensure that appropriate goals and objectives are met; following laws and regulations; and ensuring that management and financial information is reliable and properly reported. Management is also responsible for implementing systems designed to achieve compliance with applicable laws, regulations, contract, and grant agreements. You are also responsible for the selection and application of accounting principles, for the preparation and fair presentation of the special purpose financial statements and all accompanying information in conformity with U.S. generally accepted accounting principles, and for compliance with applicable laws and regulation and the provisions of contracts and grant agreements.

Management is also responsible for making all financial records and related information available to us and for the accuracy and completeness of that information. Management is also responsible for providing us with: (1) access to all information of which you are aware that is relevant to the preparation and fair presentation of the special purpose financial statements; (2) additional information that we may request for the purpose of the audit; and (3) unrestricted access to the persons within the respective Constitutional Officer's office from whom we determine it necessary to obtain audit evidence.

Your responsibilities include adjusting the special purpose financial statements to correct material misstatements and for confirming to us in the written representation letter that the effects of any uncorrected misstatement aggregated by us during the current engagement and pertaining to the latest period presented are immaterial, both individually and in the aggregate, to the special purpose financial statements taken as a whole.

You are responsible for the design and implementation of programs and controls to prevent and detect fraud, and for informing us about all known or suspected fraud affecting the respective Constitutional Officer involving: (1) management; (2) employees who have significant roles in internal control; and (3) others where the fraud could have a material effect on the special purpose financial statements. Your responsibilities include informing us of your knowledge of any allegations of fraud or suspected fraud affecting the respective Constitutional Officer that is received by you in communications from employees, former employees, grantors, regulators, or others. In addition, you are responsible for identifying and ensuring that the respective Constitutional Officer complies with applicable laws, regulations, contracts, agreements, and grants and for taking timely and appropriate steps to remedy fraud and noncompliance with provisions of laws, regulations, contracts or grant agreements, or abuse that we may report.

Management is responsible for establishing and maintaining a process for tracking the status of audit findings and recommendations. Management is also responsible for identifying and providing report copies of any previous financial audits, attestation engagements, performance audits or other studies related to the objectives discussed in the Audit Objectives section of this letter. This responsibility includes relaying to us corrective actions taken to address significant findings and recommendations resulting from those audits, attestation engagements, performance audits, or other studies. You are also responsible for providing management's views on our current findings, conclusions, and recommendations, as well as your planned corrective actions, for the report, and for the timing and format for providing that information.

You agree to assume all management responsibilities relating to the special purpose financial statements and related notes and any other nonaudit services we provide. You will be required to acknowledge in the management representation letter our assistance with preparation of the special purpose financial

statements and related notes and that you have reviewed and approved the special purpose financial statements and related notes prior to their issuance and have accepted responsibility for them. Further, you agree to oversee the nonaudit services by designating an individual, preferably from senior management, with suitable skill, knowledge, or experience; evaluate the adequacy and results of those services; and accept responsibility for them.

Engagement Administration, Fees, and Other

We understand that your employees will prepare all cash or other confirmations we request and will locate any documents selected by us for testing.

We will provide copies of our reports to the Lee County Board of County Commissioners (Finance Department) and to the respective Constitutional Officers, as listed above, however, management is responsible for distribution of the reports and the special purpose financial statements. Unless restricted by law or regulation, or containing privileged and confidential information, copies of our reports are to be made available for public inspection.

The audit documentation for this engagement is the property of Tuscan & Company, P.A. and constitutes confidential information. However, subject to applicable laws and regulations, audit documentation and appropriate individuals will be made available upon request and in a timely matter to your Oversight Agency for Audit or its designee, a federal or state agency, or the U.S. Government Accountability office for purposes of a quality review of the audit, to resolve audit findings, or to carry out oversight responsibilities. We will notify you of any such request. If requested, access to such audit documentation will be provided under the supervision of Tuscan & Company, P.A.'s personnel. Furthermore, upon request, we may provide copies of selected audit documentation to the aforementioned parties. These parties may intend, or decide, to distribute the copies or information contained therein to others, including other governmental agencies.

The audit documentation for this engagement will be retained for a minimum of five years after the report release date.

We expect to begin our audit on a mutually agreed upon date. Jeffrey M. Tuscan is the engagement partner and is responsible for supervising the engagement and signing the reports.

We will provide copies of our reports to management; however, it is management's responsibility to submit the reporting package.

With regard to using the auditor's report, unless the auditor's report is used in its entirety, you understand that you must obtain our prior written consent, which will not be unreasonably withheld, to reproduce or use our report in bond offering official statements or other documents.

We anticipate the books and records of each Constitutional Officer, as defined above, to be accurate and current and not to require significant adjusting journal entries. Fees for our financial and compliance audit services will be based upon actual time spent at our standard hourly rates based on the time incurred. As long as the books and records of each Constitutional Officer, as listed above, are accurate and current and do not require significant adjusting journal entries, our fee will not exceed \$81,500 (prior year fee of \$80,300 + CPI 1.5%) for the fiscal year ending September 30, 2020. Any other services provided by our Firm that are beyond the scope of this engagement agreement will be billed at our standard hourly rates. Our standard hourly rates vary according to the degree of responsibility involved

and the experience level of the personnel assigned to your audit. If any changes occur in the law or Government Audit Standards after the effective date of this engagement that requires additional audit work to be performed for each Constitutional Officer, as defined above, the parties agree each Constitutional Officer, as defined above, will be required to pay for the additional audit services and the scope of the additional services and the related fees.

Audit fees to be invoiced as follows:

September	20%
November	60%
December	10%
Final	<u>10%</u>
	<u>100%</u>

Our invoices for these fees will be rendered each month as work progresses and are payable on presentation. In accordance with our firm policies, work may be suspended if your account becomes forty-five (45) days or more overdue and may not be resumed until your account is paid in full. If we elect to terminate our services for nonpayment, our engagement will be deemed to have been completed upon written notification of termination, even if we have not completed our report. You will be obligated to compensate us for all time expended and to reimburse us for all out-of-pocket costs through the date of termination. The above fee is based on anticipated cooperation from your personnel and the assumption that unexpected circumstances will not be encountered during the audit. If significant additional time is necessary, we will discuss it with you and bill you for the additional costs incurred. All unpaid invoices shall accrue interest at the rate of 1% per month, and a failure to resolve your account within the allotted time will result in these charges being added to your fees. Parties to this engagement agree that any dispute that may arise regarding the meaning, performance or enforcement of this engagement will, prior to resorting to litigation, be submitted to mediation upon the written request of any party to the engagement. All mediations initiated as a result of this engagement shall be administered by the American Arbitration Association (AAA) and in accordance with the "Mediation Rules for Professional Accounting and Related Disputes" as then adopted by the AAA. Any mediation shall be non-binding.

The results of this mediation shall be binding only upon agreement of each party to be bound. Costs of any mediation proceeding shall be shared equally by both parties. Each party shall pay their own legal fees and costs.

We reserve the right to withhold our services if any invoices go unpaid for 40 days; and if the matter is not successfully resolved upon demand, you understand and agree to be liable for the cost of any collection effort our office deems it necessary to take, to include attorney fees if any attorney is consulted or retained.

We, however, reserve the right to withdraw from an engagement for any of the following acts including but not limited to lack of cooperation, if we do not obtain the necessary records we need to complete the audit, or if there is a lack of assistance, violation of state and/or law, fraud or situations that prohibit us from complying with AICPA auditing standards and SASs.

We do not contemplate work outside the scope of the annual financial and compliance audit or other related assistance requested by you or your staff, including special projects as well as year-end assistance with account reconciliation. All such services rendered, if required, will be billed based on standard hourly rates and will be considered outside the scope of the estimated fee noted previously.

The engagement letter is extendable in three (3) year increments by mutual consent. Nothing herein shall constitute a waiver of the Organization's sovereign immunity as provided by Florida law.

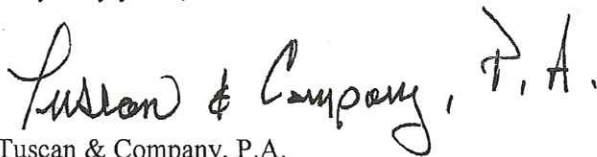
You agree to hold us harmless and to release, indemnify, and defend us from any liability or costs, including attorney's fees, resulting from management's and/or employees' knowing misrepresentations to us.

Should any item within this engagement letter conflict with the Lee County Standard Terms and Conditions, as related to purchase orders, the engagement letter will be superseded by Lee County Standard Terms and Conditions.


Government Auditing Standards require that we provide you with a copy of our most recent external peer review report and any letter of comment, and any subsequent peer review reports and letters of comment received during the period of the contract. Therefore, our most recent peer review report is attached for your review.

We appreciate the opportunity to be of service to Lee County Board of County Commissioners and the Constitutional Officers, as listed above, and believe this letter accurately summarizes the significant terms of our engagement. If you have any questions, please let us know. If you agree with the terms of our engagement as described in this letter, please sign the enclosed copy and return it to us.

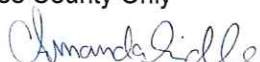
Very truly yours,


Tuscan & Company, P.A.

This engagement agreement correctly sets forth the understanding and agreement of Lee County Board of County Commissioners.

Officer Signature: 
Title: Chief Financial Officer
Date: 5-18-2020

Approved as to Form for the Reliance
of Lee County Only

By: 



Judson B. Baggett
MBA, CPA, CVA, Partner
Marci Reutimann
CPA, Partner

6815 Dairy Road
Zephyrhills, FL 33542
(813) 788-2155
(813) 782-8606

Report on the Firm's System of Quality Control

To the Partner

September 19, 2018

Tuscan & Company, PA

and the Peer Review Committee of the Florida Institute of Certified Public Accountants

We have reviewed the system of quality control for the accounting and auditing practice of Tuscan & Company, PA, (the firm), in effect for the year ended April 30, 2018. Our peer review was conducted in accordance with the Standards for Performing and Reporting on Peer Reviews established by the Peer Review Board of the American Institute of Certified Public Accountants (Standards).

A summary of the nature, objectives, scope, limitations of, and the procedures performed in a System Review as described in the Standards may be found at aicpa.org/prsummary. The summary also includes an explanation of how engagements identified as not performed or reported in conformity with applicable professional standards, if any, are evaluated by a peer reviewer to determine a peer review rating.

Firm's Responsibility

The firm is responsible for designing a system of quality control and complying with it to provide the firm with reasonable assurance of performing and reporting in conformity with applicable professional standards in all material respects. The firm is also responsible for evaluating actions to promptly remediate engagements deemed as not performed or reported in conformity with professional standards, when appropriate, and for remediating weaknesses in its system of quality control, if any.

Peer Reviewer's Responsibility

Our responsibility is to express an opinion on the design of the system of quality control, and the firm's compliance therewith based on our review.

Required Selections and Considerations

Engagements selected for review included engagements performed under *Government Auditing Standards*, including a compliance audit under the Single Audit Act, and an audit of an employee benefit plan.

As a part of our peer review, we considered reviews by regulatory entities as communicated by the firm, if applicable, in determining the nature and extent of our procedures.

Opinion

In our opinion, the system of quality control for the accounting and auditing practice of Tuscan & Company, PA, in effect for the year ended April 30, 2018, has been suitably designed and complied with to provide the firm with reasonable assurance of performing and reporting in conformity with applicable professional standards in all material respects. Firms can receive a rating of *pass*, *pass with deficiency(ies)*, or *fail*. Tuscan & Company, PA, has received a peer review rating of *pass*.


Baggett, Reutimann & Associates, CPAs, PA

(TUSCAN_REPORT18)