

September 17, 2018

**STATEMENT ON STANDARDS FOR ATTESTATION ENGAGEMENTS (SSAE- 18)
ENGAGEMENT LETTER**

Board of Directors
Florida Courts E-Filing Authority
P.O Box 180519,
Tallahassee, Florida 32318

Purvis, Gray and Company, LLP is pleased to confirm our understanding of the services we are to provide for Florida Courts E-Filing Authority (the Authority) in regards of its Florida Courts E-Filing Portal (the System).

We will examine Authority's description of its System for processing user entities' transactions throughout the periods as specified in Exhibit 1 and the suitability of the design and operating effectiveness of the controls included in the description to achieve the related control objectives stated in the description, based on the criteria identified in the Authority's assertion. As part of our examination, we will address the controls designed to meet the specified control objectives which collectively form a portion of your description of the System.

The objectives of our examination are to:

- 1) Obtain reasonable assurance about whether, in all material respects, based on the criteria identified in

The Authority's assertion:

- (a) Management's description of the system fairly presents the System that was designed and implemented throughout the periods as specified in Exhibit 1.
- (b) The controls related to the control objectives stated in the description were suitably designed to provide reasonable assurance that the control objectives would be achieved if the controls operated effectively throughout the periods specified in Exhibit 1.
- (c) The controls, which were those necessary to provide reasonable assurance that the control objectives stated in the description were achieved, operated effectively throughout the periods as specified in Exhibit 1.

- 2) Express our opinion in a written report about the matters referred to above.

Certified Public Accountants

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MEMBERS OF AMERICAN AND FLORIDA INSTITUTES OF CERTIFIED PUBLIC ACCOUNTANTS
MEMBER OF AMERICAN INSTITUTE OF CERTIFIED PUBLIC ACCOUNTANTS PRIVATE COMPANIES AND S.E.C. PRACTICE SECTIONS

Our examination will be conducted in accordance with attestation standards established by the American Institute of Certified Public Accountants. Accordingly, it will include examining, on a test basis, your records and other procedures to obtain evidence necessary to enable us to express our opinion. We will issue a written report upon completion of our examination. Our report will be addressed to the Authority. 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. If our opinion is other than unmodified, we will discuss the reasons with you in advance. If, for any reason, we are unable to complete the examination or are unable to form or have not formed an opinion, we may decline to express an opinion or withdraw from this engagement.

Because of the inherent limitations of an examination engagement, together with the nature and inherent limitations of internal control, an unavoidable risk exists that material misstatements may not be detected, including that controls at a service organization may not be suitably designed or always operate effectively to achieve the control objectives stated in the description of the system or meet the criteria stated in the assertion, even though the examination is properly performed in accordance with the attestation standards. Also, the projection to the future of any evaluation of the fairness of the presentation of the description or conclusions about the suitability of the design or operating effectiveness of the controls to achieve the control objectives stated in the description, based on the criteria in the assertion, is subject to the risks that the system may change or that controls at a service organization may become ineffective.

You understand that our report is intended solely for the use and information of management of the Authority and others within the organization, user entities to whom you provide services, and their auditors who have a sufficient understanding to consider it, along with the other information, including information about controls implemented by user entities themselves, when assessing the risks of material misstatement of user entities' financial statements. You also understand that the report is not intended to be, and should not be, used by anyone other than these specified parties.

Our engagement will include procedures to obtain evidence about the fairness of the presentation of the description and the suitability of the design and operating effectiveness of the controls to achieve the related control objectives stated in the description, based on the criteria in management's assertion, and whether controls are suitably designed and operating effectively to achieve the related control objectives. Our engagement will include procedures to assess the risks that the description is not fairly presented and that the controls were not suitably designed or operating effectively to achieve the related control objectives stated in the description. Our procedures will also include testing the operating effectiveness of those controls that management considers necessary to provide reasonable assurance that the related control objectives stated in the description were achieved. We will also evaluate the overall presentation of the description, the suitability of the control objectives stated in the description, and the suitability of the criteria specified in the Authority's assertion.

We will plan and perform the examination to obtain reasonable assurance about whether the description is free from material misstatement, based on the criteria identified in management's assertion. Because our engagement does not include procedures to perform a detailed examination of all aspects and transactions of the system, there is a risk that certain elements of the description may not be fairly presented and that certain controls may not be suitably designed or operating effectively even though the examination is properly planned and performed in accordance with the attestation standards. In addition, our engagement cannot be relied on to disclose all material errors, known and suspected fraud and noncompliance with laws or regulations, or internal control deficiencies that may exist. However, if we become aware of known and suspected fraud and noncompliance with laws or regulations, internal control deficiencies identified in the engagement, and uncorrected misstatements that are not clearly trivial and that may affect one or more user

entities, we will inform you of such instances. You understand it is your responsibility to communicate with the affected user entities about such instances and to provide us with evidence or support for such communications, unless the occurrence is clearly inconsequential.

You are responsible for providing a written assertion that will accompany the Authority's description of the System for processing user entities' transactions and provided to user entities. Failure to provide such an assertion will result in our withdrawal from the engagement.

You are also responsible for: (1) preparing the description and assertion, including the completeness, accuracy, and method of presentation of the description and assertion; (2) providing the services covered by the description; (3) having a reasonable basis for the assertion; (4) selecting the criteria to be used and specifying them in the assertion; (5) specifying the control objectives and stating them in the description; (6) identifying the risks that threaten the achievement of the control objectives included in the description; and (7) designing, implementing, and documenting controls that are suitably designed and operating effectively to provide reasonable assurance that the control objectives stated in the description will be achieved.

You are also responsible for informing us of any: (1) knowledge of any actual, suspected, or alleged fraud by management or the service organization's employees that could adversely affect the fairness of the presentation of management's description of the service organization's system or the completeness or achievement of the control objectives stated in the description; (2) instances of noncompliance with laws and regulations or uncorrected misstatements attributable to the service organization that may affect one or more user entities; (3) deficiencies in the design of controls; (4) instances where controls have not operated as described; and (5) events subsequent to the date of the description of the system that could have a significant effect on your assertion.

You are also responsible for providing us with: (1) access to all information of which you are aware that is relevant to the measurement, evaluation, or disclosure of your description and your assertion; (2) access to additional information that we may request for the purpose of our examination; and (3) unrestricted access to appropriate persons within the organization from whom we determine it necessary to obtain evidence. At the conclusion of the engagement, you agree to provide us with certain written representations in the form of a representation letter. If you do not fulfill these responsibilities, we will communicate in writing that we are unable to satisfactorily complete our examination and must disclaim an opinion or withdraw from the engagement.

We will begin our examination for each period on dates that are mutually agreed upon by the Authority and ourselves. Our services will be billed at the time of delivery of the report draft for management's review. Our fees for the services are specified by period in Exhibit 1. The fee estimate is based on anticipated cooperation from your personnel and the assumption that unexpected circumstances will not be encountered during the examination. If significant additional time is necessary, we will keep you informed of any problems we encounter and our fees will be adjusted accordingly. Our invoices for these fees will be rendered on the basis described in the RFP and are payable within 30 days of presentation. In accordance with our firm policies, work may be suspended if your account becomes 30 days or more overdue and will 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 expenditures through the date of termination.

Board of Directors
Florida Courts E-Filing Authority
Tallahassee, Florida 32318

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September 17, 2018

We appreciate the opportunity to be of service to you 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,

PURVIS, GRAY AND COMPANY, LLP



Ryan M. Tucker, CPA
Partner



Michael S. Sandstrom, CPA
Senior Manager

RMT/MSS/jlk
Enclosures

RESPONSE:

This letter correctly sets forth the understanding of Florida Courts E-Filing Authority

Signature: _____

Title: _____

Date: _____

Exhibit 1 Examination Periods

#	Period	Fees
1	July 1, 2017 to June 30, 2018	\$6,000
2	July 1, 2018 to June 30, 2019	6,000
3	July 1, 2019 to June 30, 2020	6,000

Two one year renewal options:

#	Period	Fees
4	July 1, 2020 to June 30, 2021	To be negotiated
5	July 1, 2021 to June 30, 2022	To be negotiated

Includes a 90 day cancellation policy by either party.