

March 21, 2014

**ENGAGEMENT LETTER ADDENDUM**

Honorable Charlie Van Zant, Superintendent of Schools and  
Honorable School Board Members  
c/o Dr. George Copeland  
Clay County District School Board  
900 Walnut Street  
Green Cove Springs, Florida 32043

We are pleased to confirm our understanding of the additional services we are to provide the Clay County District School Board (the District) related to the audit of the District's agency fund for the school internal accounts, for the years ended June 30, 2014 through 2015, with three additional years at the option of the District. This letter constitutes an addendum to our original engagement letter dated May 26, 2011, and our annual required auditors' communication letter, most recently dated May 7, 2013.

During the years we perform the District audit, we will perform the audit of the agency fund for the internal accounts and our opinion will be included in the overall auditors' reports for the District. During the years the Florida Auditor General performs the District audit, we will prepare a stand-alone special report of the agency fund for the internal accounts, to be utilized by the Florida Auditor General for inclusion in their report.

Our fee for these services is established from the hourly rates for additional services from our original audit engagement proposal dated May 19, 2011, except that we agree that our gross fee will not exceed \$10,000 for the years we perform the full District audit and \$17,000 for the years the District audit is performed by the Florida Auditor General.

A new fee structure will be negotiated for periods extending beyond the original years of this engagement.

All the terms of our original engagement letter and required auditors' communication letter will apply to this addendum and is effective upon acceptance of this letter.

**Certified Public Accountants**

P.O. Box 141270 • 222 N.E. 1st Street • Gainesville, Florida 32614-1270 • (352) 378-2461 • FAX (352) 378-2505  
Laurel Ridge Professional Center • 2347 S.E. 17th Street • Ocala, Florida 34471 • (352) 732-3872 • FAX (352) 732-0542  
443 East College Avenue • Tallahassee, Florida 32301 • (850) 224-7144 • FAX (850) 224-1762  
5001 Lakewood Ranch Blvd. N., Suite 101 • Sarasota, Florida 34240 • (941) 907-0350 • FAX (941) 907-0309  
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Honorable Charlie Van Zant, Superintendent of Schools and  
Honorable School Board Members  
c/o Dr. George Copeland  
Clay County District School Board  
Green Cove Springs, Florida

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We appreciate the opportunity to be of service to the District and believe this letter accurately summarizes the significant terms of the additional services. If you have any questions, please let us know. If you agree with these additional 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



Timothy M. Westgate, C.P.A.  
Audit Partner

TMW/meg  
Enclosure

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**RESPONSE:**

This letter correctly sets for the understanding of Clay County District School Board.

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**Signature:** \_\_\_\_\_

**Title:** \_\_\_\_\_

**Date:** \_\_\_\_\_