

# Fee Proposal to Perform Audit Services for the Florida Clerks of Court Operations Corporation

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Ferguson P.A.**

# Our Fee Proposal

We look forward to a long-term relationship with the Florida Clerks of Court Operations Corporation (CCOC), one that is both professionally satisfying and makes sound business sense. A long-term relationship that is mutually satisfying must be grounded in a good value for CCOC and a fair fee for Thomas Howell Ferguson P.A. (THF). We are confident that CCOC will find that the value of a long-term relationship with us will exceed the cost of the engagement fees many times over.

In developing our proposed fee for CCOC, we considered many factors, including the time of year in which services are provided, our desire to serve CCOC and include CCOC as one of our valued clients, and the opportunity to continue our relationship past the initial engagement. We believe our proposed fee reflects these considerations. If our fee estimate is not within your expectations, we would like to discuss the issue further and explore your allocation of value among the engagement scope, service expectations, and benefits.

Our goal is to provide CCOC with cost-effective services and value-added benefits. Our fees will be based on hours worked by the various levels of personnel, at rates applicable to each, plus out-of-pocket expenses (if necessary) and administrative and technology fees. We estimate that the fee for auditing services for the year ending June 30, 2010 will be approximately \$9,000 - 12,000. Accounting and consulting services to assist in determining the nature of the reporting entity and financial statement format will be billed separately. Time incurred for this level of assistance will be charged based on the number of hours incurred for each level of personnel.

Below is a breakdown of the billing rates for services by level of personnel:

<u>Level of Personnel</u>	<u>Rate</u>
Partner	\$ 220
Senior Manager	170
Senior	125
Staff	95
Support Staff	45

Our fees will be billed as work is performed and will be payable upon receipt. If there are changes in the scope of services or circumstances, we will discuss the issues with you before incurring additional time and fees. Our fee estimate may change upon final determination of the form and content of the financial statements and any additional audit requirements imposed by CCOC's oversight agency.

Consulting and other accounting services, if requested, will be based on the hours worked by the level of personnel, plus administrative and technology fees which are billed at \$10 per hour. A cost estimate for additional services will be discussed with you prior to commencement of any significant additional work.