



Crowe LLP
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August 21, 2019

Pinellas County Board of
County Commissioners
Pinellas County, Florida
Clearwater, Florida 33756

RE: FYE September 30, 2019 Audit Services related to the FYE 2018 Services Agreement between Crowe LLP and Pinellas County, Florida effective August 7, 2018

This letter is to confirm the arrangements for Crowe LLP ("Crowe" or "us" or "we" or "our") to provide professional services for the fiscal year ending September 30, 2019 as discussed in the 2018 Services Agreement between Crowe and Pinellas County, Florida (the "County") effective August 7, 2018 ("Services Agreement").

AUDIT SERVICES

In addition to the audit services in the Services Agreement, Crowe will audit the Pinellas County Construction Licensing Board financial statements for the year ending September 30, 2019.

REQUIRED SUPPLEMENTARY INFORMATION

In addition to our report on the financial statements, we also plan to perform specified procedures in order to describe in our report whether the following required supplementary information is presented in accordance with applicable guidelines for the year ending September 30, 2019. However, we will not express an opinion or provide any assurance on this information due to our limited procedures.

- Management's Discussion and Analysis
- Budgetary Comparison Schedules
- Schedule of Changes in Primary Government Total OPEB Liability
- Schedule of Changes in Component Units Total OPEB Liability
- Schedule of Primary Government's Proportionate Share of the Net Pension Liability (FRS Pension Plan)
- Schedule of Primary Government's Share of the Net Pension Liability (HIS Pension Plan)
- Schedule of Component Unit's Proportionate Share of the Net Pension Liability (FRS Pension Plan)
- Schedule of Component Unit's Share of the Net Pension Liability (HIS Pension Plan)
- Schedule of Primary Government's Contributions (FRS Pension Plan)
- Schedule of Primary Government's Contributions (HIS Pension Plan)
- Schedule of Component Unit's Contributions (FRS Pension Plan)
- Schedule of Component Unit's Contributions (HIS Pension Plan)

FEEES

Our fees for the year ending September 30, 2019, including out of pocket expenses, are based on the Consumer Price Index ("CPI") adjustment pursuant to Section 5(B) of the Agreement.

Based on the CPI adjustment calculation, our fees are outlined below.

Audit of Pinellas County, Florida financial statements and other services
for the year ending September 30, 2019 \$ 347,298

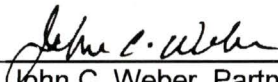
Audit of Pinellas County Construction Licensing Board financial statements
for the year ending September 30, 2019 \$ 6,120

Additional federal or state programs requiring single audit in excess of eight total
programs will not exceed \$6,120 per major program

Except for the change in scope for the audit, the changes in the Required Supplementary Information, and the annual CPI and fee terms expressly indicated above, all the terms and conditions of the Services Agreement remain in full force and effect.

Authorization

Crowe LLP

By: 
John C. Weber, Partner

I have reviewed the arrangement outlined above and in the Services Agreement and I accept on behalf of the County the terms and conditions as stated.

Authorized Representative of the County's Management:

Signature: 

Printed Name: BARRY BURTON

Title: County Administrator

Date: 8-23-19

:

GOVERNING BODY APPROVAL

The Governing Body has reviewed the services and the 2018 Services Agreement between Crowe and Pinellas County, Florida effective August 7, 2018 and evaluated the services pursuant to the County's policies. After considering all relevant factors, the Governing Body hereby approves hiring Crowe to provide the services described above for fiscal year ending September 30, 2019.

Authorized Representative of Governing Body:

Signature: Karen Seel

Printed Name: Karen Seel

Title: Chair

Date: 8/27/19

ATTEST: KEN BURKE, CLERK

By: Norman D. Long
Deputy Clerk

APPROVED AS TO FORM

By: [Signature]
Office of the County Attorney

