

COUNTY OF LAKE, FLORIDA

AGREEMENT

FOR EXTERNAL AUDIT

This Agreement entered into this 3rd day of May, 1988, between the County of Lake, State of Florida, hereinafter referred to as the County, and Arthur Young & Company, Certified Public Accountants, 255 South Orange Avenue, Suite 700, Orlando, Florida, 32801, hereinafter referred to as the Auditor.

The parties hereto agree as follows:

SECTION 1. AUDIT SCHEDULE

The Auditor shall conduct an examination of the Comprehensive Annual Financial Report of Lake County for the fiscal years ending September 30, 1988, 1989 and 1990 and for subsequent fiscal years as determined by the County. The County shall have the option to extend this Agreement for additional fiscal years with compensation to the Auditor and the scope of services to be negotiated. The audits shall begin at the Auditor's discretion, and shall be completed in order to deliver the final reports to the County no later than February 28, succeeding each fiscal year. Should this Agreement continue beyond the above fiscal years, future audits shall be due on the last day of February of the year following the fiscal year being audited or other date as specified on. Extensions for time of completion may be allowed for good cause by the County Commission, but work will be completed no later than March 31 following the applicable fiscal year being examined.

SECTION 2. TERMINATION CLAUSE

The County may, by written notice to the Auditor, terminate this Agreement in whole or in part at any time either for the County's convenience or because of the failure of the Auditor to fulfill his Agreement obligations. If the termination is for the convenience of the County, the Auditor shall be paid for actual hours worked as established by this Agreement.

SECTION 3. SCOPE AND RESPONSIBILITIES

The examinations shall be made in accordance with generally accepted auditing standards as adopted by the membership of the American Institute of Certified Public Accountants ("AICPA"); the provisions of Standards for Audit of Governmental Organizations, Programs, Activities and Functions, promulgated by the U.S. Comptroller General, which pertain to financial and compliance audits, OMB's Circular A-128, Audit Requirements for State and Local Governments and the Governmental Accounting Standards Board, including NCGA Statement 3 (Defining Governmental Reporting Entity). As a result, the examinations will include tests of the accounting records and such other audit procedures as considered necessary to enable the Auditor to render applicable opinions on the fairness of the County's financial statements. It is not contemplated that the Auditor will make a detailed examination of transactions nor that he will necessarily discover fraud, should any exist. The Auditor, however, will promptly inform appropriate management of any findings that appear unusual or abnormal. An essential feature of the examinations is the review

and evaluation of the systems of internal accounting control upon which the scope and extent of audit tests will be determined. Such audit procedures and tests will be those the Auditor considers necessary in the circumstances.

The examinations shall be performed under the "single audit concept" and shall include an unqualified opinion on the general purpose financial statements of the County's Comprehensive Annual Financial Report. If unable to express an unqualified opinion or opinions, the Auditor shall state the reason for qualification or disclaimer of opinion. The Auditor's opinion on the combining, individual fund, account group financial statements and supporting schedules, as applicable, will report whether these financial statements and/or schedules, as applicable, will report whether these financial statements and/or schedules are stated fairly in all material respects in relation to the combined financial statements taken as a whole as set forth in Statement of Position 80-2 Accounting and Financial Reporting by Governmental Units, issued by the American Institute of Certified Public Accountants. No opinion will be expressed on the statistical section of the County's Comprehensive Annual Financial Report.

The County's Comprehensive Annual Financial Report, which shall be a single report in accordance with the Rules of the Auditor General and Florida Statutes, shall include the Auditor's comments in a management letter, which among other matters shall, for each constitutional office of the County, except the Supervisor of Elections which will be included with the Board of County Commissioners, comment on the following material items discovered within the scope of the audit:

- A. Whether irregularities reported in preceding audit(s) have been corrected;
- B. Whether recommendations made in preceding audit(s) have been followed;
- C. Recommendations to improve the County's present management, accounting procedures, and internal accounting control;
- D. Any violation of the law, rules and regulations discovered within the scope of the audit;
- E. Any illegal expenditures discovered within the scope of the financial audit;
- F. Any improper or inadequate accounting procedures;
- G. Any failure to properly record financial transactions discovered within the scope of the audit;
- H. All other inaccuracies, irregularities, shortages and defalcations discovered by the Auditor; and
- I. Whether the financial report filed with the Department of Banking and Finance pursuant to Section 218.32 is in agreement with the annual audit report for the said period and, if not, specify any significant differences.

SECTION 4. OTHER PERFORMANCE SPECIFICATIONS

- A. The Auditor agrees to submit drafts of management letters regarding internal accounting control, and compliance, denoting any weaknesses observed, and a proposal of initial steps toward eliminating them, to each constitutional office of the County for their respective areas no later than twenty (20) calendar days prior to the delivery dates for the County audit as specified in this Agreement.

- B. The Auditor agrees to utilize the County's staff to perform all work of an assisting nature, consistent with generally accepted auditing standards whenever qualified employees are available.
- C. The Auditor agrees to schedule their audit work to perform a substantial portion prior to fiscal year-end.
- D. The Auditor agrees to maintain and make available its working papers to any Federal, State or County agency upon appropriate request and in accordance with Federal and State grant provisions.
- E. The Auditor shall have the capability of auditing computer programs and procedures as they relate to governmental activities and reports.
- F. The Auditor shall hold an exit conference with appropriate management of the Board of County Commissioners and each constitutional officer upon completion of the field work and before any final reports or management letters are officially published.
- G. The Auditor shall notify the County, in writing, of any adjustments to balances made by the Auditor.
- H. The Auditor shall review, if requested, the audit program with the Chairman of the Board of County Commissioners, Finance Director and/or applicable constitutional officers, identifying the records to be audited and the general procedure to be followed in accordance with the terms and conditions of this agreement.
- I. The Auditor agrees to be responsible for the printing and processing of up to 100 copies of the County's Comprehensive Annual Financial Report.
- J. The Auditor shall provide technical assistance to the County as necessary to obtain, during the Agreement period, the Certificate of Conformance in Financial Reporting from the Governmental Finance Officers Association.

SECTION 5. COUNTY'S RESPONSIBILITIES

The following County responsibilities are considered necessary to assist the Auditors in meeting the annual report delivery of February 28 as specified by the County.

- A. Make available all records and information to the Auditors upon request in a reasonable time period.
- B. Provide adequate working space for the Auditors.
- C. The Board of County Commissioners and constitutional officers are expected to "close out" funds at fiscal year-end with appropriate year-end adjustments and produce an auditable computer run and/or trial balance.

The County will prepare the Comprehensive Annual Financial Report, including but not limited to, a transmittal letter, appropriate financial statements, footnotes, schedules, and statistical data that will constitute the Comprehensive Annual Financial Report.

- D. The County shall be responsible for all typing of the Comprehensive Annual Financial Report. The final typed copy of the Comprehensive Annual Financial Report must be delivered to the Auditors by February 15 each year in order for the Auditor to copy and process the County's report and deliver them by the end of February in accordance with the terms of this Agreement.
- E. In accordance with generally accepted auditing standards, the County will sign a letter(s) of representations at the conclusion of our examinations.

SECTION 6. COMPENSATION AND TERMS OF PAYMENT

The County will pay the Auditor for services performed under this Agreement on the basis of actual hours worked.

The County shall pay the Auditor the following not to exceed amounts for each of the three years covered by this Agreement.

<u>Fiscal year</u>	
1988	\$79,000
1989	\$83,000
1990	\$87,000

- A. In the event that the time required to complete the examination is less than the maximum fee stated above, the Auditor will bill the lesser amount.
- B. Unusual Circumstances - If unusual circumstances are encountered making it necessary for the Auditor to do added work, the Auditor shall immediately report such conditions to the County and both parties may negotiate such additional compensation as appears justified. The determination of the County in such respect shall be final.
- C. Periodic Payments - Periodic progress billings shall be submitted as work progresses, but not more often than monthly. Any bill received by the 10th day of any month will be paid during that month.

For each fiscal year during which this Agreement is in effect, payments shall not exceed:

1. By October 1st, 30% of the annual payment;
2. By November 1st, 50% of the annual payment;
3. By December 1st, 70% of the annual payment;
4. By January 1st, 90% of the annual payment.

There shall be held back from the total payment the sum of 10% of the total payment each year until the audit is accepted by the County.

- D. Expenses - Auditor shall pay for any long distance telephone calls, travel, per diem or expenses incurred by company in performing work under this Agreement.
- E. All billings made by Auditor shall be itemized and shall be prepared so that each constitutional officer billings are shown as component amounts.

SECTION 7. TRUTH-IN-NEGOTIATION CERTIFICATE

Signature of this Agreement by the Auditor shall act as the execution of a truth-in-negotiation certificate stating that wage rates and other factual unit costs supporting the compensation of this Agreement are accurate, complete and current as of the time of contracting. The original contract price and any additions thereto shall be adjusted to exclude any significant sums by which the County determines the contract price was increased due to inaccurate, incomplete or noncurrent wage rates and other factual unit costs. All such contract adjustments shall be made within one (1) year following the end of this Agreement.

SECTION 8. ADDITIONAL SERVICES

The County may request additional services at any time from the Auditor.

To the extent that such services are separate from the scope of the audit but essential to the overall financial management of the County, compensation for such services shall be subsequently negotiated by the County and the Auditor on an actual hours worked or lump sum fee basis, at the discretion of the County.

SECTION 9. CHANGES IN SCOPE OF WORK

County or Auditor may request changes that would increase, decrease or otherwise modify the "Scope of Work." Such changes and method of compensation must be set forth in writing and shall be attached to and become a part of this Agreement when approved and executed by the parties in the same manner as this Agreement.

SECTION 10. EQUAL OPPORTUNITY EMPLOYMENT

Auditor agrees that it will not discriminate against any employee or applicant for employment for work under this Agreement because of race, color, religion, sex, age or national origin. This provision shall include, but not be limited to, the following: employment, upgrading, demotion or transfer, recruitment advertising; layoff or termination; rates of pay or their forms of compensation; and selection for training including apprenticeship.

SECTION 11. NOTICES

Whenever either party to this Agreement desires to give notice unto the other, it must be given in written notice, sent by registered United States mail, with return receipt requested, addressed to the party for whom it is intended, at the place last specified, and the place for giving of notice shall remain until it shall have been changed by written notice in compliance with the provisions of this paragraph. For the present, the parties designate the following as the respective places for giving of notice, to-wit:

FOR LAKE COUNTY:

James C. Watkins, Clerk
Lake County Courthouse
Tavares, Florida 32778

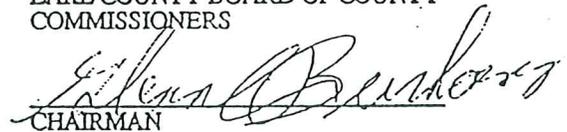
FOR THE AUDITOR:

John P. Vodenicker, CPA
Arthur Young
255 South Orange Avenue
Suite 700
Orlando, Florida 32801

This Agreement has been entered into acknowledging Florida Statutes, Section 11.45 as amended by County and Auditor shall take steps to comply with said Statute. Should said Statute and the requirements thereunder change at any time, this Agreement shall be amended in accordance with the provisions herein to conform to said changes in Statute or Administrative Rules.

IN WITNESS WHEREOF, the parties have signed this Agreement as of the day and year first above written.

LAKE COUNTY BOARD OF COUNTY
COMMISSIONERS


CHAIRMAN

ATTEST

James C. Watkins
CLERK

AUDITORS

BY 
JOHN P. VODENICKER, CPA,
PARTNER, ARTHUR YOUNG

FIRST AMENDMENT TO AGREEMENT
FOR EXTERNAL AUDIT
BETWEEN
LAKE COUNTY
AND
ERNST & YOUNG

THIS is a First Amendment to the Agreement for External Audit between Lake County and Ernst & Young, formerly known as Arthur Young & Company, which was effective May 3, 1988.

WHEREAS, LAKE COUNTY, hereinafter referred to as "COUNTY", and ERNST & YOUNG, hereinafter referred to as "AUDITOR", entered into an Agreement for External Audit on May 3, 1988, attached hereto as Exhibit "A" and incorporated herein, for the conducting of an examination of the Comprehensive Annual Financial Report of Lake County for the fiscal years ending September 30, 1988, 1989, and 1990, and for subsequent fiscal years as determined by the COUNTY; and

WHEREAS, COUNTY desires that AUDITOR shall conduct an examination of the Comprehensive Annual Financial Report of Lake County for the fiscal year ending September 30, 1991, and AUDITOR desires to conduct such an examination; and

WHEREAS, Section 1 of the said Agreement for External Audit provides that the Agreement may continue beyond the fiscal years originally contemplated by the parties, and that COUNTY shall have the option to extend the said Agreement for additional fiscal years with compensation to the AUDITOR and the scope of services to be

negotiated;

NOW, THEREFORE, IN CONSIDERATION of the mutual terms, understandings, conditions, promises, covenants, and payments hereinafter set forth, COUNTY and AUDITOR agree as follows:

Section 1. The above recitals are true and correct and incorporated herein.

Section 2. The first sentence of Section 1 of the said Agreement for External Audit is hereby amended to read:

The Auditor shall conduct an examination of the Comprehensive Annual Financial Report of Lake County for the fiscal years ending September 30, 1988, 1989, 1990, and 1991, and for subsequent fiscal years as determined by the County.

Section 3. The second paragraph of Section 6 of the said Agreement for External Audit is hereby amended to read:

The County shall pay the Auditor the following not to exceed amounts for each of the years covered by this Agreement.

Fiscal year

1988	\$ 79,000
1989	\$ 83,000
1990	\$ 87,000

Fiscal Year 1991

1. Conflict Cases Audit	\$ 2,700
2. Additional Court Costs Audit	\$ 2,700
3. Hunting & Fishing Licenses Audit	\$ 700
4. Special Audit Procedures of Ogden Martin billing system	\$ 4,800
5. Additional Briefings with County Manager throughout Engagement	\$ 1,000
6. Audit of Board of County Commissioners and Constitutional Officers	\$ 94,600
	<u>\$106,500</u>

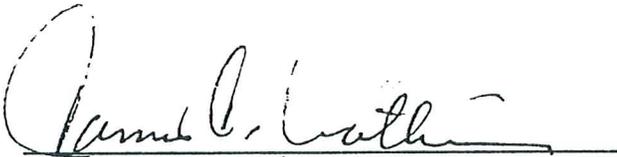
Section 4. All other conditions of the Agreement for External Audit shall remain in full force and effect.

IN WITNESS WHEREOF, the parties hereto have made and executed this First Amendment to Agreement for External Audit on the respective dates under each signature: LAKE COUNTY through its BOARD OF COUNTY COMMISSIONERS, signing by and through its Chairman, authorized to execute same by Board action on the sixth day of August, 1991, and AUDITOR through its partner, duly authorized to execute same.

COUNTY

ATTEST:

LAKE COUNTY, through its
BOARD OF COUNTY COMMISSIONERS



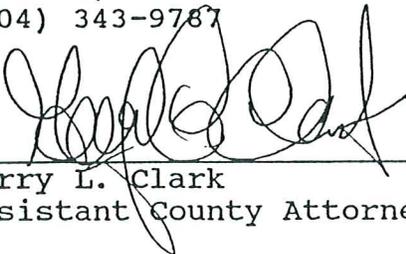
James C. Watkins, Clerk of
the Board of County
Commissioners of Lake
County, Florida



Donald B. Bailey, Chairman

This 25th day of October 1991.

Approved as to form and
legality by County Attorney
for Lake County, Florida
201 West Main Street
Tavares, Florida 32778
(904) 343-9787



Gerry L. Clark
Assistant County Attorney

FIRST AMENDMENT TO AGREEMENT FOR EXTERNAL AUDIT BETWEEN LAKE COUNTY
AND ERNST & YOUNG

AUDITOR

ERNST & YOUNG



John P. Vodenicker, C.P.A.
Partner

This 16 day of ~~August~~ ^{OCTOBER}, 1991.

GLC
90-54
8/19/91 \contract\audamen.glc

SECOND AMENDMENT TO AGREEMENT

FOR EXTERNAL AUDIT

BETWEEN

LAKE COUNTY

AND

ERNST & YOUNG

SECOND AMENDMENT TO AGREEMENT

FOR EXTERNAL AUDIT

BETWEEN

LAKE COUNTY

AND

ERNST & YOUNG

THIS is a Second Amendment to the Agreement for External Audit between Lake County and Ernst & Young, formerly known as Arthur Young & Company, which was effective May 3, 1988.

WHEREAS, LAKE COUNTY hereinafter referred to as "COUNTY", and ERNST & YOUNG, hereinafter referred to as "AUDITOR", entered into an Agreement for External Audit on May 3, 1988, attached hereto as Exhibit "A" and incorporated herein, hereinafter referred to as "Agreement", for conducting an examination of the Comprehensive Annual Financial Report of Lake County for the fiscal years ending September 30, 1988, 1989 and 1990, and for subsequent fiscal years as determined by the COUNTY; and

WHEREAS, on August 6, 1991, the Board of County Commissioners approved the First Amendment to Agreement For External Audit Between Lake County and Ernst & Young which extended the term of the Agreement for Fiscal Year 1991-1992; and

WHEREAS, Section 1 of the said Agreement provides that the Agreement may continue beyond the fiscal years originally contemplated by the parties, and that COUNTY shall have the option of extending the Agreement for additional fiscal years with

compensation to the AUDITOR and the scope of services to be negotiated; and

WHEREAS, COUNTY desires that AUDITOR continue to provide external auditor services for two (2) additional fiscal years;

NOW, THEREFORE, IN CONSIDERATION of the mutual terms, understandings, conditions, promises, covenants and payments hereinafter set forth, COUNTY and AUDITOR agree as follows:

Section 1. The above recitals are true and correct and incorporated herein.

Section 2. The first sentence of Section 1 of the Agreement is hereby amended to read:

The Auditor shall conduct an examination of the Comprehensive Annual Financial Report of Lake County for the fiscal years ending September 30, 1988, 1989, 1990, 1991, 1992 and 1993, and for subsequent fiscal years as determined by the County.

Section 3. The second paragraph of Section 6 of the Agreement is hereby amended to read:

The County shall pay the Auditor the following not to exceed amounts, for each of the years covered by this Agreement.

Fiscal years
Ending September 30

1988	\$ 79,000
1989	\$ 83,000
1990	\$ 87,000
1991	\$ 106,500

/Fiscal Year 1991-1992
Ending September 30, 1992

1. Conflict Cases Audit	\$ 2,700
2. Additional Court Costs Audit	\$ 2,700
3. Hunting & Fishing Licenses Audit	\$ 700
4. Special Audit Procedures of Ogden Martin billing system	\$ 4,800
5. Additional Briefings with County Manager throughout Engagement	\$ 1,000
6. Audit of Board of County Commissioners and Constitutional Officers	<u>\$ 94,600</u>
Total Fee	<u>\$106,500</u>

Fiscal Year 1992-1993

For Fiscal Year 1992-1993,
Ending September 30, 1993

\$106,500 plus Consumer
Price Index for calendar
year 1992.

Section 4. All other conditions of the Agreement shall remain
in full force and effect.

IN WITNESS WHEREOF, the parties hereto have made and executed
this First Amendment to Agreement for External Audit on the
respective dates under each signature: LAKE COUNTY through its
BOARD OF COUNTY COMMISSIONERS, signing by and through its Chairman,
authorized to execute same by Board action on the 15th day of
September, 1992, and AUDITOR through its partner, duly
authorized to execute same.

SECOND AMENDMENT TO AGREEMENT FOR EXTERNAL AUDIT BETWEEN LAKE COUNTY AND ERNST & YOUNG

COUNTY

ATTEST:

LAKE COUNTY, through its
BOARD OF COUNTY COMMISSIONERS



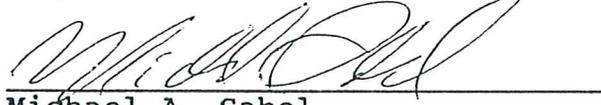
James C. Watkins, Clerk of
the Board of County
Commissioners of Lake
County, Florida



Michael J. Bakich, Chairman

This 8th day of October,
1992.

Approved as to form and legality:

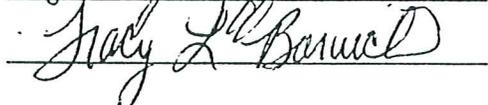


Michael A. Sabol
Assistant County Attorney

AUDITOR

ERNST & YOUNG

WITNESSES:


John P. Vodenicker, C.P.A.
Partner

MAS/caw
90-54
9/23/92

This 3 day of October,
1992.

FIRST AMENDMENT TO AGREEMENT
FOR EXTERNAL AUDIT
BETWEEN
LAKE COUNTY
AND
ERNST & YOUNG

THIRD AMENDMENT TO AGREEMENT
FOR EXTERNAL AUDIT
BETWEEN
LAKE COUNTY
AND
ERNST & YOUNG

THIRD AMENDMENT TO AGREEMENT
FOR EXTERNAL AUDIT
BETWEEN
LAKE COUNTY
AND
ERNST & YOUNG

THIS is a Third Amendment to the Agreement for External Audit between Lake County and Ernst & Young, formerly known as Arthur Young and Company, which was effective May 3, 1988.

WHEREAS, LAKE COUNTY hereinafter referred to as "COUNTY", and ERNST & YOUNG, hereinafter referred to as "AUDITOR", entered into an Agreement for External Audit on May 3, 1988, attached hereto as Exhibit "A" and incorporated herein, hereinafter referred to as "Agreement", for conducting an examination of the Comprehensive Annual Financial Report of Lake County for the fiscal years ending September 30, 1988, 1989 and 1990, and for subsequent fiscal years as determined by the COUNTY; and

WHEREAS, on August 6, 1991, the Board of County Commissioners approved the First Amendment to Agreement For External Audit Between Lake County and Ernst & Young which extended the term of the Agreement for Fiscal Year 1991-1992; and

WHEREAS, on October 8, 1992, the Board of County Commissioners approved the Second Amendment to Agreement For External Audit Between Lake County and Ernst & Young which extended the term of the Agreement for fiscal years ending September 30, 1992 and 1993; and

WHEREAS, Section 1 of the said Agreement provides that the Agreement may continue beyond the fiscal years originally contemplated by the parties, and that COUNTY shall have the option of extending the Agreement for additional fiscal years with compensation to the AUDITOR and the scope of services to be negotiated; and

WHEREAS, COUNTY desires that AUDITOR continue to provide external auditor services for three (3) additional fiscal years;

NOW, THEREFORE, IN CONSIDERATION of the mutual terms, understandings, conditions, promises, covenants and payments hereinafter set forth, COUNTY and AUDITOR agree as follows:

Section 1. The above recitals are true and correct and incorporated herein.

Section 2. The first sentence of Section 1 of the Agreement is hereby amended to read:

The Auditor shall conduct an examination of the Comprehensive Annual Financial Report of Lake County for the fiscal years ending September 30, 1988, 1989, 1990, 1991, 1992, 1993, 1994, 1995 and 1996, and for subsequent fiscal years as determined by the County.

Section 3. The second paragraph of Section 6 of the Agreement is hereby amended to read:

The County shall pay the Auditor the following not to exceed amounts, for each of the years covered by this Agreement.

Fiscal Years Ending
September 30

1988	\$ 79,000
1989	83,000
1990	87,000
1991	106,500
1992	106,500
1993	109,600

Fiscal Year 1993-1994
Ending September 30, 1994

1. Conflict Cases Audit	\$ 2,900
2. Additional Court Costs Audit	2,900
3. Hunting & Fishing Licenses Audit	900
4. Additional Briefings with County Manager throughout Engagement	1,200
5. Audit of Board of County Commissioners and Constitutional Officers	<u>99,600</u>
Total Fee	<u>\$107,500</u>

Fiscal Year 1995-1996

For Fiscal Year 1994-1995	\$109,000
For Fiscal Year 1995-1996	111,000

Section 4. All other conditions of the Agreement shall remain in full force and effect.

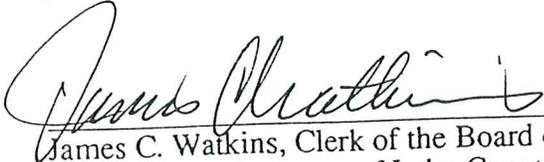
IN WITNESS WHEREOF, the parties hereto have made and executed this First Amendment to Agreement for External Auditor on the respective dates under each signature: LAKE COUNTY through its BOARD OF COUNTY COMMISSIONERS, signing by and through its Chairman, authorized to execute same by Board action on the 7th day of June, 1994, and AUDITOR through its partner, duly authorized to execute same.

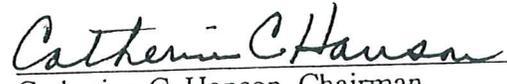
**THIRD AMENDMENT TO AGREEMENT FOR EXTERNAL AUDIT BETWEEN
LAKE COUNTY AND ERNST & YOUNG**

COUNTY

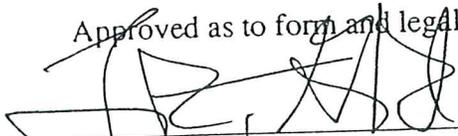
ATTEST:

LAKE COUNTY, through its
BOARD OF COUNTY COMMISSIONERS


James C. Watkins, Clerk of the Board of
County Commissioners of Lake County,
Florida


Catherine C. Hanson, Chairman

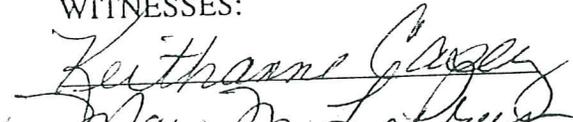
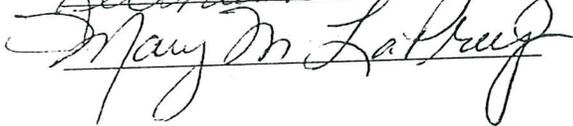
Approved as to form and legality:

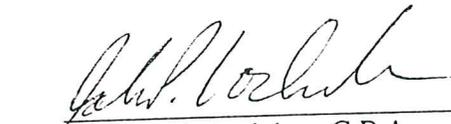

Frank T. Gaylord
County Attorney

AUDITOR

ERNST & YOUNG

WITNESSES:


John P. Vodenicker, C.P.A.
Partner

This 29 day of June, 1994.

**FIFTH AMENDMENT TO AGREEMENT
FOR EXTERNAL AUDIT
BETWEEN
LAKE COUNTY
AND
ERNST & YOUNG LLP**

FIFTH AMENDMENT TO AGREEMENT**FOR EXTERNAL AUDIT****BETWEEN****LAKE COUNTY****AND****ERNST & YOUNG LLP**

THIS is a Fifth Amendment to the Agreement for External Audit between Lake County and Ernst & Young LLP, formerly known as Arthur Young and Company, which was effective May 3, 1988.

WHEREAS, LAKE COUNTY hereinafter referred to as "COUNTY", and Ernst & Young LLP, hereinafter referred to as "AUDITOR", entered into an Agreement for External Audit on May 3, 1988, attached hereto as Exhibit "A" and incorporated herein, hereinafter referred to as "Agreement", for conducting an examination of the Comprehensive Annual Financial Report of Lake County for the fiscal years ending September 30, 1988, 1989 and 1990, and for subsequent fiscal years as determined by the COUNTY; and

WHEREAS, on August 6, 1991, the Board of County Commissioners approved the First Amendment to Agreement for External Audit Between Lake County and Ernst & Young LLP which extended the term of the Agreement for Fiscal Year 1991-1992; and

WHEREAS, on October 8, 1992, the Board of County Commissioners approved the Second Amendment to Agreement for External Audit Between Lake County and Ernst & Young LLP which extended the term of the Agreement for fiscal years ending September 30, 1992 and 1993; and

WHEREAS, on June 7, 1994, the Board of County Commissioners approved the Third Amendment to Agreement for External Audit Between Lake County and Ernst & Young LLP for fiscal years ending September 30, 1994, 1995 and 1996; and

WHEREAS, on May 20, 1997, the Board of County Commissioners approved the Fourth Amendment to Agreement for External Audit Between Lake County and Ernst & Young LLP for the fiscal year ending September 30, 1997; and

WHEREAS, Section 1 of the said Agreement provides that the Agreement may continue beyond the fiscal years originally contemplated by the parties, and that COUNTY shall have the option of extending the Agreement for additional fiscal years with compensation to the AUDITOR and the scope of services to be negotiated; and

WHEREAS, COUNTY desires that AUDITOR continue to provide external auditor services for three (3) additional fiscal years;

NOW, THEREFORE, IN CONSIDERATION of the mutual terms, understandings, conditions, promises, covenants and payments hereinafter set forth, COUNTY and AUDITOR agree as follows:

Section 1. The above recitals are true and correct and incorporated herein.

Section 2. The first sentence of Section 1 of the Agreement is hereby amended to read:

The Auditor shall conduct an examination of the Comprehensive Annual Financial Report of Lake County for the fiscal years ending September 30, 1988, 1989, 1990, 1991, 1992, 1993, 1994, 1995, 1996, 1997, 1998, 1999 and 2000, and for subsequent fiscal years as determined by the County.

Section 3. The second paragraph of Section 6 of the Agreement is hereby amended to read:

The County shall pay the Auditor the following not to exceed amounts, for each of the years covered by this Agreement.

Fiscal Years Ending
September 30

1988	
1989	\$ 79,000
1990	83,000
1991	87,000
1992	106,500
1993	106,500
1994	109,600
1995, as amended	107,500
1996, as amended	119,000
1997	121,000
	125,000

Fiscal Year 1997-1998
Ending September 30, 1998

1. Conflict Cases Audit	\$ 3,200
2. Additional Court Costs Audit	3,200
3. Additional Briefings with County Manager throughout Engagement	1,200
4. Audit of Board of County Commissioners and Constitutional Officers	124,900
	<hr/>
Total Fee	\$132,500

Fiscal Years 1999 and 2000

For Fiscal Year 1998-1999	\$137,000
For Fiscal Year 1999-2000	142,000

Section 4. All other conditions of the Agreement shall remain in full force and effect.

IN WITNESS WHEREOF, the parties hereto have made and executed this Fifth Amendment to Agreement for External Auditor on the respective dates under each signature:
LAKE COUNTY through its BOARD OF COUNTY COMMISSIONERS, signing by and through its Chairman, authorized to execute same by Board action on the ____ day of _____, 1998, and AUDITOR through its partner, duly authorized to execute same.

FIFTH AMENDMENT OT AGREEMENT FOR EXTERNAL AUDIT BETWEEN LAKE COUNTY & ERNST & YOUNG LLP

COUNTY

ATTEST:

LAKE COUNTY, through its
BOARD OF COUNTY COMMISSIONERS

James C. Watkins, Clerk of the Board of
County Commissioners of Lake County,
Florida

William H. Good, Chairman

Approved as to form and legality:

Sanford A. Minkoff
County Attorney

AUDITOR

WITNESSES:

ERNST & YOUNG LLP

John P. Vodenicker, C.P.A.
Partner

This ____ day of _____, 1998.

**SIXTH AMENDMENT TO AGREEMENT
FOR EXTERNAL AUDIT
BETWEEN
LAKE COUNTY
AND
ERNST & YOUNG LLP**

SIXTH AMENDMENT TO AGREEMENT

FOR EXTERNAL AUDIT

BETWEEN

LAKE COUNTY

AND

ERNST & YOUNG LLP

THIS is a Sixth Amendment to the Agreement for External Audit between Lake County and Ernst & Young LLP, formerly known as Arthur Young and Company, which was effective May 3, 1988.

WHEREAS, LAKE COUNTY hereinafter referred to as "COUNTY", and Ernst & Young LLP, hereinafter referred to as "AUDITOR", entered into an Agreement for External Audit on May 3, 1988, attached hereto as Exhibit "A" and incorporated herein, hereafter referred to as "Agreement", for conducting an examination for the Comprehensive Annual Financial Report of Lake County for the fiscal years ending September 30, 1988, 1989, and 1990, and for subsequent fiscal years as determined by the COUNTY; and

WHEREAS, on August 6, 1991, the Board of County Commissioners approved the First Amendment to Agreement for External Audit between Lake County and Ernst & Young LLP which extended the term of the Agreement for Fiscal Year 1991-1992; and

WHEREAS, on October 8, 1992, the Board of County Commissioners approved the Second Amendment to Agreement for External Audit Between Lake County and Ernst & Young LLP which extended the term of the Agreement for fiscal years ending September 30, 1992 and 1993; and

WHEREAS, on June 7, 1994, the Board of Commissioners approved the Third Amendment to Agreement for External Audit between Lake County and Ernst & Young LLP for fiscal years ending September 30, 1994, 1995 and 1996; and

WHEREAS, on May 20, 1997, the Board of Commissioners approved the Fourth Amendment to Agreement for External Audit between Lake County and Ernst & Young LLP for fiscal years ending September 30, 1997; and

WHEREAS, on June 10, 1998, the Board of Commissioners approved the Fifth Amendment to Agreement for External Audit between Lake County and Ernst & Young LLP for fiscal years ending September 30, 1998, 1999 and 2000; and

WHEREAS, Section 1 of the said Agreement provided that the Agreement may continue beyond the fiscal years originally contemplated by the parties, and that COUNTY shall have the option of extending the Agreement for additional fiscal years with compensation to the AUDITOR and the scope of services to be negotiated; and

WHEREAS, COUNTY desires that AUDITOR continue to provide external auditor services for two (2) additional fiscal years;

NOW, THEREFORE, IN CONSIDERATION of the mutual terms, understandings, conditions, promises, covenants and payments hereinafter set forth, COUNTY and AUDITOR agree as follows:

Section 1. The above recitals are true and correct and incorporated herein.

Section 2. The first sentence of Section 1 of the Agreement is hereby amended to read:

The Auditor shall conduct an extermination of the Comprehensive Annual Financial Report of Lake County for the fiscal years ending September 30, 1988, 1989, 1990, 1991, 1992, 1993, 1994, 1995, 1996, 1997, 1998, 1999, 2000, 2001 and 2002, and for subsequent fiscal years as determined by the County.

Section 3. The second paragraph of Section 6 of the Agreement is hereby amended to read:

The County shall pay the Auditor the following not to exceed amounts, for each of the years covered by this Agreement.

Fiscal Year Ending September 30	
1988	\$ 79,000
1989	83,000
1990	87,000
1991	106,500
1992	106,500
1993	109,600
1994	107,500
1995, as amended	119,000
1996, as amended	121,000
1997	125,000
1998, as amended	132,500
1999	137,000
2000	142,000

Fiscal Year 2000-2001 Ending September 30, 2001	
1. Conflict Cases Audit	\$ 3,500
2. Additional Court Costs Audit	3,500
3. Additional Briefings with County Manager throughout Engagement	1,500
4. Audit of Board of County Commissioners and Constitutional Officers	<u>137,750</u>
 Total Fee	 <u>\$146,250</u>

Fiscal Year 2002	
For Fiscal Year 2001-2002	¹⁴⁵ <u>\$150,650</u>

Section 4. All other conditions of the Agreement shall remain in full force and effect.

IN WITNESS WHEREOF, the parties hereto have made and executed this Sixth Amendment to Agreement for External Auditor on the respective dates under each signature: LAKE COUNTY through its BOARD OF COUNTY COMMISSIONERS, signing by and through its Chairman, authorized to execute same by Board action on the

_____ day of _____, 2001, and AUDITOR through its partner, duly authorize
to execute the same.

**SIXTH AMENDMENT OF AGREEMENT FOR EXTERNAL AUDIT BETWEEN LAKE
COUNTY AND ERNST & YOUNG LLP**

COUNTY

ATTEST:

LAKE COUNTY, through its
BOARD OF COUNTY COMMISSIONERS

James C. Watkins, Clerk of the Board of
County Commissioners of Lake County,
Florida

Catherine C. Hanson, Chairman

Approved as to form and legality:

Sanford A. Minkoff
County Attorney

AUDITOR

WITNESS:

ERNST & YOUNG LLP

John P. Vodenicker, C.P.A.
Partner

This _____ day of _____, 2001.

P. 0088

**SEVENTH AMENDMENT TO AGREEMENT
FOR EXTERNAL AUDIT
BETWEEN
LAKE COUNTY
AND
ERNST & YOUNG LLP**

P-0088

SEVENTH AMENDMENT TO AGREEMENT

FOR EXTERNAL AUDIT

BETWEEN

LAKE COUNTY

AND

ERNST & YOUNG LLP

THIS is a Seventh Amendment to the Agreement for External Audit between Lake County and Ernst & Young LLP, formerly known as Arthur Young and Company, which was effective May 3, 1988.

WHEREAS, LAKE COUNTY hereinafter referred to as "COUNTY", and Ernst & Young LLP, hereinafter referred to as "AUDITOR", entered into an Agreement for External Audit on May 3, 1988, attached hereto as Exhibit "A" and incorporated herein, hereafter referred to as "Agreement", for conducting an examination for the Comprehensive Annual Financial Report of Lake County for the fiscal years ending September 30, 1988, 1989, and 1990, and for subsequent fiscal years as determined by the COUNTY; and

WHEREAS, on August 6, 1991 the Board of County Commissioners approved the First Amendment to Agreement for External Audit between Lake County and Ernst & Young LLP which extended the term of the Agreement for Fiscal Year 1991-1992; and

WHEREAS, on October 8, 1992, the Board of County Commissioners approved the Second Amendment to Agreement for External Audit between Lake County and Ernst & Young LLP which extended the term of the Agreement for fiscal years ending September 30, 1992, and 1993; and

WHEREAS, on June 7, 1994, the Board of Commissioners approved the Third Amendment to Agreement for External Auditors between Lake County and Ernst & Young LLP for fiscal years ending September 30, 1994, 1995, and 1996; and

WHEREAS, on May 20, 1997, the Board of Commissioners approved the Fourth Amendment to Agreement for External Auditors between Lake County and Ernst & Young LLP for fiscal years ending September 30, 1997; and

WHEREAS, on June 10, 1998, the Board of Commissioners approved the Fifth Amendment to Agreement for External Auditors between Lake County and Ernst & Young LLP for fiscal years ending September 30, 1998, 1999, and 2000; and

WHEREAS, on May 1, 2001, the Board of Commissioners approved the Sixth Amendment to Agreement for External Auditors between Lake County and Ernst & Young LLP for fiscal years ending September 30, 2001 and 2002; and

WHEREAS, Section 1 of the said Agreement provided that the Agreement may continue beyond the fiscal years originally contemplated by the parties, and that COUNTY shall have the option of extending the Agreement for additional fiscal years with compensation to the AUDITOR and the scope of services to be negotiated; and

WHEREAS, COUNTY desires that AUDITOR continue to provide external auditor services for two (2) additional fiscal years;

NOW, THEREFORE, IN CONSIDERATION of the mutual terms, understandings, conditions, promises, covenants and payments hereinafter set forth, COUNTY and AUDITOR agree as follows:

Section 1. The above recitals are true and correct and incorporated herein.

Section 2. The first sentence of Section 1 of the Agreement is hereby amended to read:

The Auditor shall conduct an examination of the Comprehensive Annual Financial Report of Lake County for the fiscal years ending September 30, 1988, 1989, 1990, 1991, 1992, 1993, 1994, 1995, 1996, 1997, 1998, 1999, 2000, 2001, 2002, 2003, and 2004, and for subsequent fiscal years as determined by the County.

Section 3. The second paragraph of Section 6 of the Agreement is hereby amended to read:

The County shall pay the Auditor the following not to exceed amounts, for each of the years covered by this Agreement.

<u>Fiscal Year Ending September 30</u>	
1988	\$ 79,000
1989	83,000
1990	87,000
1991	106,500
1992	106,500
1993	109,600
1994	107,500
1995, as amended	119,000
1996, as amended	121,000
1997	125,000
1998, as amended	132,500
1999	137,000
2000	142,000
2001	146,250
2002	150,650

<u>Fiscal Year 2002-2003 Ending September 20, 2003</u>	
1. Conflict Cases Audit	\$ 3,500
2. Additional Court Costs Audit	3,500
3. Additional Briefings with County Manager throughout Engagement	1,500
4. Audit of Board of County Commissioners and Constitutional Officers	<u>147,000</u>
Total Fee	<u>\$155,500</u>

<u>Fiscal Year 2004</u>	
For Fiscal Year 2003-2004	\$160,000

Section 4. All other conditions of the Agreement shall remain in full force and effect.

IN WITNESS WHEREOF, the parties hereto have made and executed this Seventh Amendment to Agreement for External Auditor on the respective dates under each signature:
LAKE COUNTY through its BOARD OF COUNTY COMMISSIONERS, signing by and through

its Chairman, authorized to execute same by Board action on the 10th day of June, 2003,
and AUDITOR through its partner, duly authorize to execute the same.

**SEVENTH AMENDMENT OF AGREEMENT FOR EXTERNAL AUDIT BETWEEN
LAKE COUNTY AND ERNST & YOUNG LLP**

COUNTY

ATTEST:

LAKE COUNTY, through its
BOARD OF COUNTY COMMISSIONERS



James C. Watkins, Clerk of the Board of
County Commissioners of Lake County,
Florida



Welton G. Cadwell

Approved as to form and legality:

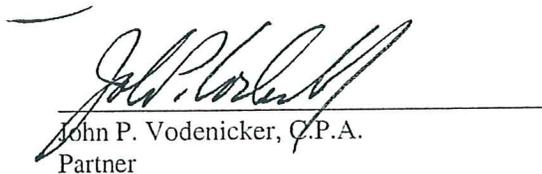


Sanford A. Minkoff
County Attorney

AUDITOR

WITNESS:

ERNST & YOUNG LLP



John P. Vodenicker, C.P.A.
Partner

This 16 day of JUNE, 2003.

COPY

EIGHTH AMENDMENT TO AGREEMENT

FOR EXTERNAL AUDIT

BETWEEN

LAKE COUNTY

AND

ERNST & YOUNG LLP

RECEIVED

2005 JUN 21 AM 10:20

ERNEST & YOUNG
LLP

EIGHTH AMENDMENT TO AGREEMENT

FOR EXTERNAL AUDIT

BETWEEN

LAKE COUNTY

AND

ERNST & YOUNG LLP

THIS is a Eighth Amendment to the Agreement for External Audit between Lake County and Ernst & Young LLP, formerly known as Arthur Young and Company, which was effective May 3, 1988.

WHEREAS, LAKE COUNTY hereinafter referred to as "COUNTY", and Ernst & Young LLP, hereinafter referred to as "AUDITOR", entered into an Agreement for External Audit on May 3, 1988, attached hereto as Exhibit "A" and incorporated herein, hereafter referred to as "Agreement", for conducting an examination for the Comprehensive Annual Financial Report of Lake County for the fiscal years ending September 30, 1988, 1989, and 1990, and for subsequent fiscal years as determined by the COUNTY; and

WHEREAS, on August 6, 1991 the Board of County Commissioners approved the First Amendment to Agreement for External Audit between Lake County and Ernst & Young LLP which extended the term of the Agreement for Fiscal Year 1991-1992; and

WHEREAS, on October 8, 1992, the Board of County Commissioners approved the Second Amendment to Agreement for External Audit between Lake County and Ernst & Young LLP which extended the term of the Agreement for fiscal years ending September 30, 1992, and 1993; and

WHEREAS, on June 7, 1994, the Board of Commissioners approved the Third Amendment to Agreement for External Auditors between Lake County and Ernst & Young LLP for fiscal years ending September 30, 1994, 1995, and 1996; and

WHEREAS, on May 20, 1997, the Board of Commissioners approved the Fourth Amendment to Agreement for External Auditors between Lake County and Ernst & Young LLP for fiscal years ending September 30, 1997; and

WHEREAS, on June 10, 1998, the Board of Commissioners approved the Fifth Amendment to Agreement for External Auditors between Lake County and Ernst & Young LLP for fiscal years ending September 30, 1998, 1999, and 2000; and

WHEREAS, on May 1, 2001, the Board of Commissioners approved the Sixth Amendment to Agreement for External Auditors between Lake County and Ernst & Young LLP for fiscal years ending September 30, 2001 and 2002; and

WHEREAS, on June 10, 2003 The Board of County Commissioners approved the Seventh Amendment to Agreement for External Auditors between Lake County and Ernst & Young LLP for fiscal years ending September 30, 2003 and 2004; and

WHEREAS, Section 1 of the said Agreement provided that the Agreement may continue beyond the fiscal years originally contemplated by the parties, and that COUNTY shall have the option of extending the Agreement for additional fiscal years with compensation to the AUDITOR and the scope of services to be negotiated; and

WHEREAS, COUNTY desires that AUDITOR continue to provide external auditor services for two (2) additional fiscal years;

NOW, THEREFORE, IN CONSIDERATION of the mutual terms, understandings, conditions, promises, covenants and payments hereinafter set forth, COUNTY and AUDITOR agree as follows:

Section 1. The above recitals are true and correct and incorporated herein.

Section 2. The first sentence of Section 1 of the Agreement is hereby amended to read:

The Auditor shall conduct an examination of the Comprehensive Annual Financial Report of Lake County for the fiscal years ending September 30, 1988, 1989, 1990, 1991, 1992, 1993, 1994, 1995, 1996, 1997, 1998, 1999, 2000, 2001, 2002, 2003, 2004, 2005 and 2006, and for subsequent fiscal years as determined by the County.

Section 3. The second paragraph of Section 6 of the Agreement is hereby amended to read:

The County shall pay the Auditor the following not to exceed amounts, for each of the years covered by this Agreement.

Fiscal Year Ending September 30	
1988	\$ 79,000
1989	83,000
1990	87,000
1991	106,500
1992	106,500
1993	109,600
1994	107,500
1995, as amended	119,000
1996, as amended	121,000
1997	125,000
1998, as amended	132,500
1999	137,000
2000	142,000
2001	146,250
2002	150,650
2003	155,500
2004	160,000
Fiscal Year 2004-2005 Ending September 20, 2005	
1. Article V	\$ 25,000
2. Audit of Board of County Commissioners and Constitutional Officers	<u>185,000</u>
Total Fee	<u><u>\$210,500</u></u>
Fiscal Year 2006	
For Fiscal Year 2005-2006	\$220,500

Section 4. All other conditions of the Agreement shall remain in full force and effect.

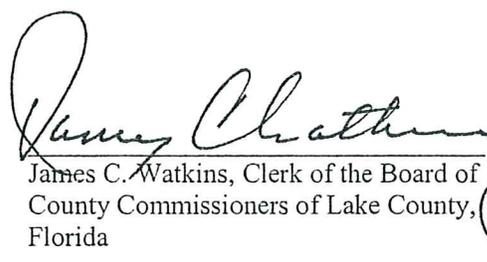
IN WITNESS WHEREOF, the parties hereto have made and executed this Eighth Amendment to Agreement for External Auditor on the respective dates under each signature:
LAKE COUNTY through its BOARD OF COUNTY COMMISSIONERS, signing by and through its Chairman, authorized to execute same by Board action on the 7th day of June, 2005, and AUDITOR through its partner, duly authorize to execute the same.

EIGHTH AMENDMENT OF AGREEMENT FOR EXTERNAL AUDIT BETWEEN LAKE COUNTY AND ERNST & YOUNG LLP

COUNTY

ATTEST:

LAKE COUNTY, through its
BOARD OF COUNTY COMMISSIONERS


James C. Watkins, Clerk of the Board of
County Commissioners of Lake County,
Florida

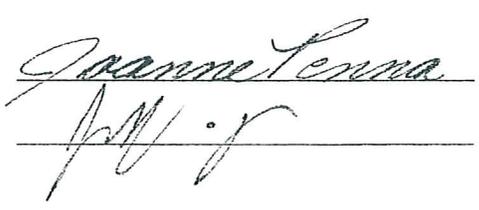
Approved as to form and legality:

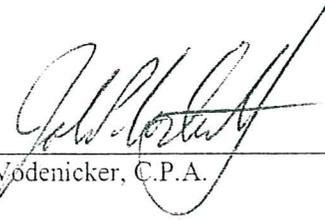

Sanford A. Minkoff
County Attorney

AUDITOR

WITNESS:

ERNST & YOUNG LLP




John P. Vodenicker, C.P.A.
Partner

This 20 day of June, 2005.