

KING & WALKER, CPAs, PL
Certified Public Accountants

David M. King, CPA
Robert I. Walker, CPA

840 W. Lutz Lake Fern Road
Lutz, FL 33548
office (813) 610-0659 fax (813) 949-9376

Addendum to the Management Letter

January 13, 2012

Dr. Charles W. Jones, Ph.D., Principal
Manatee School for the Arts
700 Haben Blvd.
Palmetto, FL 34221

Dear Dr. Jones:

This letter serves as an addendum to the “Management Letter Pursuant to the Rules of the Auditor General for the State of Florida” dated September 14, 2011, and covering the School’s fiscal year ended June 30, 2011.

The following comment is hereby retracted in its entirety from the above-referenced management letter:

In connection with our audit, we determined that the School met one condition described in Section 218.503(1)(e), Florida Statutes.

The following comment is hereby added to and incorporated in the above-referenced management letter:

In connection with our audit, we determined that the School did not meet a condition described in Section 218.503(1), Florida Statutes.

Regards,

King & Walker, CPAs

King & Walker CPAs
Lutz, FL
January 13, 2012