

November 13, 2008

Auditor General's Office
Local Government Audits/342
Claude Pepper Building, Room 401
111 West Madison Street
Tallahassee, Florida 32399-1450

Auditor General:

At this time the City of Carrabelle is presenting the audit for the fiscal year 2006-2007. Below are corrective actions taken by the City of Carrabelle.

Budgetary Controls

The City is also implementing the Budgetary Control process by amending the budget to include appropriate amounts.

General Fixed Assets

The City has now taken a complete physical inventory of property and equipment.

Accounting Manual

The City will be adopting an accounting procedures manual.

If you have any further questions please contact me at 850-697-2727.

Check Signing

The City now provides supporting documentation on all checks to be signed.

Disaster Recovery Plan

The City has implemented the Disaster Recovery Plan of Franklin County.

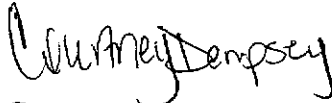
Invoices

There is now a procedure to file invoices.

Check Payment

All checks will be paid from invoices not statements.

Thank you.

A handwritten signature in black ink that reads "Courtney Dempsey". The signature is written in a cursive style with a large initial 'C'.

Courtney Dempsey
City Auditor and Clerk