



# CITY OF BELLE ISLE, FLORIDA

1600 Nela Avenue  
Belle Isle, Florida 32809  
(407) 851-7730 • FAX 240-2222

April 20, 2009

Auditor General  
State of Florida  
401 Claude Pepper Building  
111 West Madison Street  
Tallahassee, FL 32399-1450

Re: City of Belle Isle YE September 30, 2008 Audited Financials  
Management Letter

Dear Auditor General,

The City of Belle Isle has address and corrected the following comments.

- **Balanced Trial Balance** – The City posted Journal Entry to balance the fund balance for all three Funds; General Fund, Stormwater Fund and Traffic Impact Fund. Monthly journal entry will reconcile fund balance to financials.
- **Payroll Approval** – Payroll register is reviewed for accurate hours worked. Supervisor will sign off each time card and payroll register to document approval of the payroll.
- **Significant Deficiency**- The City of Belle Isle has considered the cost benefit of hiring staff to prepare the financial statements and has determined at this time that it is not feasible. The City will continue to review general ledger and make sure all year end adjusting journal entries are posted before audit is performed.

Sincerely,

Belinda L. Bateman  
City Manager

Cc; Kelly Learey CPA, McDirmit Davis  
Lucy Ramos, Finance Director