

City of Clearwater, Florida  
Appendix A - Management Letter Comments  
September 30, 2009

MANAGEMENTS' RESPONSE TO PRIOR YEAR RECOMMENDATIONS

Prior Year's Comments	Comment continues to be relevant	Comment has been addressed or is no longer relevant
<u>Depreciation Schedules</u>		
Excel spreadsheets used to maintain fixed asset depreciation schedules	X	

**Management's Response:**

The conversion of all fixed asset records from EXCEL databases to the City's fixed asset management system is scheduled for completion during fiscal 2010.