

**TOWN OF ASTATULA
25019 County Road 561
Astatula, Florida 34705**

November 14, 2011

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

Dear Mr. Ward,

In response to your request for a written explanation of the deficiencies noted in the management letter, The following steps have been taken to deal with them.

The Town implemented a spending Freeze by resolution that requires the Town Council to approve all but necessary operating expenses that have been predetermined in the Budget for 2011-2012 approved in September.

The Town has separated its Public Fund Bank account into 3 totally separate accounts; General Fund, Infrastructure, and Roads.

The Town has implemented a more stringent purchasing policy and bidding process to enable the Town to best use the Public Funds.

The Town Clerk, who acts as the Financial Officer has created a report that will update the Town Council as to the Budgetary and Financial condition of the Town at their monthly meetings.

Please do not hesitate to call or email with further questions.

Respectfully yours,

Mary K. Cooper
Town Clerk