

SAMPLE MANAGEMENT LETTER – COUNTY CONSTITUTIONAL OFFICERS
(Revised September 2009)

(AUDITOR’S LETTERHEAD)

Honorable (*Constitutional Officer*), (name of entity), Florida.

We have audited the financial statements of the (name of entity), Florida, as of and for the fiscal year ended September 30, 20XX, and have issued our report thereon dated _____, 20XX. *(If the auditor's report on the financial statements includes any departures from an unqualified opinion, disclose such departures in the management letter.)*

We conducted our audit in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; and *(if applicable)* OMB Circular A-133, *Audits of States, Local Governments, and Non-Profit Organizations*. We have issued our Independent Auditor's Report on Internal Control over Financial Reporting and Compliance and Other Matters, Independent Auditor's Report on Compliance with Requirements Applicable to each Major Federal Program and State Project and on Internal Control over Compliance, and Schedule of Findings and Questioned Costs. Disclosures in those reports and schedule, which are dated _____, 20XX, should be considered in conjunction with this management letter.

Additionally, our audit was conducted in accordance with the Chapter 10.550, Rules of the Auditor General, which govern the conduct of local governmental entity audits performed in the State of Florida. This letter includes the following information, which is not included in the aforementioned auditor's reports or schedule:

- Section 10.554(1)(i)1., Rules of the Auditor General, requires that we determine whether or not corrective actions have been taken to address findings and recommendations made in the preceding annual financial audit report. Corrective actions have been taken to address findings and recommendations made in the preceding annual financial audit report **(except as noted below under the heading Prior Year Findings and Recommendations - use when appropriate)**. *(If there were no recommendations made in the preceding audit report, state such in the management letter.)*
- Section 10.554(1)(i)2., Rules of the Auditor General, requires our audit to include a review of the provisions of Section 218.415, Florida Statutes, regarding the investment of public funds. In connection with our audit, we determined that the (name of entity) complied with Section 218.415, Florida Statutes. *(If the entity did not comply with Section 218.415, Florida Statutes, revise language as appropriate and describe the nature of the noncompliance.)*
- Section 10.554(1)(i)3., Rules of the Auditor General, requires that we address in the management letter any recommendations to improve financial management. In connection with our audit, we did not have any such recommendations *(or, if applicable, state the recommendations)*.
- Section 10.554(1)(i)4., Rules of the Auditor General, requires that we address violations of provisions of contracts or grant agreements, or abuse, that have an effect on the financial statements that is less than material but more than inconsequential. In connection with our audit, we did not have any such findings *(or, if applicable, state the findings and recommendations)*.

- Section 10.554(1)(i)5., Rules of the Auditor General, provides that the auditor may, based on professional judgment, report the following matters that have an inconsequential effect on financial statements, considering both quantitative and qualitative factors: (1) violations of provisions of contracts or grant agreements, fraud, illegal acts, or abuse, and (2) control deficiencies that are not significant deficiencies. In connection with our audit, we did not have any such findings *(or, if applicable, state the findings and recommendations)*.
- Section 10.554(1)(i)6., Rules of the Auditor General, requires that the name or official title and legal authority for the primary government and each component unit of the reporting entity be disclosed in this management letter, unless disclosed in the notes to the financial statements. The *(name of entity)* was established by *(insert appropriate reference to the specific legal authority that established the entity)*. The *(name of entity)* included the following component units: *(Identify by name each component unit and the specific legal authority for its creation. If there were no component units related to the entity, state such in the management letter. Information regarding the specific legal authority for the entity and its component units, if any, is only required to be in the management letter if not already disclosed in the notes to the financial statements, although disclosure of such information in the notes to the financial statements is preferable.)*

For clerks of the courts only:

- Section 10.554(1)(i)8., Rules of the Auditor General, requires a statement as to whether or not the clerk of the courts complied with the requirements of Sections 28.35 and 28.36, Florida Statutes. In connection with our audit, we determined that the clerk complied with such requirements. *(If the Clerk did not comply with Sections 28.35 and 28.36, Florida Statutes, revise language as appropriate and describe the nature of the noncompliance.)*

Pursuant to Chapter 119, Florida Statutes, this management letter is a public record and its distribution is not limited. Auditing standards generally accepted in the United States of America requires us to indicate that this letter is intended solely for the information and use of management, and the Florida Auditor General *(refer to other governmental agencies if appropriate)*, and is not intended to be and should not be used by anyone other than these specified parties.

(name of CPA firm)

(date of management letter)

[NOTE: This example management letter for county constitutional officers is intended to provide guidance concerning the preparation of a management letter pursuant to Chapter 10.550, Rules of the Auditor General for Local Governmental Entity Audits. It should be amended as appropriate based on the auditor's professional judgment regarding the particular circumstances of the audit and changes to Government Auditing Standards and/or Chapter 10.550, Rules of the Auditor General for Local Governmental Entity Audits.]