MANAGEMENT LETTER OF INDEPENDENT AUDITORS
REQUIRED BY CHAPTER 10.850, RULES OF THE STATE OF FLORIDA, OFFICE OF THE
AUDITOR GENERAL

To the Board of Directors,
Byrneville Elementary School, Inc.:

Report on the Financial Statements

We have audited the financial statements of Byrneville Elementary School, Inc. (a component unit of The School Board of Escambia County, Florida), as of and for the fiscal year ended June 30, 2018, and have issued our report thereon dated August 31, 2018.

Auditor’s Responsibility

We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in Government Auditing Standards, issued by the Comptroller General of the United States and Chapter 10.850, Rules of the Auditor General.

Other Reporting Required by Government Auditing Standards

We have issued our Independent Auditors’ Report on Internal Control over Financial Reporting and Compliance and Other Matters Based on an Audit of the Financial Statements Performed in Accordance with Government Auditing Standards. Disclosures in that report, which is dated August 31, 2018, should be considered in conjunction with this management letter.

Prior Audit Findings

Section 10.854(1)(e)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.

<table>
<thead>
<tr>
<th>Tabulation of Uncorrected Audit Findings</th>
</tr>
</thead>
<tbody>
<tr>
<td>-----------------------------------------</td>
</tr>
<tr>
<td>2018-001 Transparency</td>
</tr>
</tbody>
</table>