

**Addendum to Management Letter Required by Chapter 10.550 of the
Rules of the Auditor General of the State of Florida**

RSM US LLP

Members of the Board of County Commissioners
Broward County, Florida

This letter shall serve as an addendum to our original management letter for Broward County, Florida (the County) for the year ended September 30, 2021, issued in accordance with the Rules of the Auditor General of the State of Florida, dated March 21, 2022.

Special District Component Units

As required by Section 218.39(3)(c), Florida Statutes, and Section 10.554(1)(i)6, Rules of the Auditor General, the following specific information for each dependent special district was provided to us by management of the County:

- a. The total number of district employees compensated in the last pay period of the district's fiscal year being reported (see information required in Section 218.32 (1)(e)2.a., Florida Statutes).

• The Broward County Water Control District No. 2	0
• The Broward County Water Control District No. 3	0
• The Broward County Water Control District No. 4	0
• The Cocomar Water Control District	0
• The Broward County Community Redevelopment Agency	0
• The Broward County Educational Facilities Authority	0
• The Broward County Solid Waste Disposal District	0
• The Broward County Health Facilities Authority	0
• The Broward County Housing Finance Authority	6

- b. The total number of independent contractors to whom nonemployee compensation was paid in the last month of the district's fiscal year being reported (see information required in Section 218.32 (1)(e)2.b., Florida Statutes), there were none.

- c. All compensation earned by or awarded to employees, whether paid or accrued, regardless of contingency (see information required in Section 218.32 (1)(e)2.c., Florida Statutes).

• The Broward County Water Control District No. 2	\$0
• The Broward County Water Control District No. 3	\$0
• The Broward County Water Control District No. 4	\$0
• The Cocomar Water Control District	\$0
• The Broward County Community Redevelopment Agency	\$0
• The Broward County Educational Facilities Authority	\$0
• The Broward County Solid Waste Disposal District	\$0
• The Broward County Health Facilities Authority	\$0
• The Broward County Housing Finance Authority	\$457,343

- d. All compensation earned by or awarded to nonemployee independent contractors, whether paid or accrued, regardless of contingency (see information required in Section 218.32 (1)(e)2.d., Florida Statutes), there were none.
- e. Each construction project with a total cost of at least \$65,000 approved by the district that is scheduled to begin on or after October 1 of the fiscal year being reported, together with the total expenditures for such project (see information required in Section 218.32 (1)(e)2.e., Florida Statutes), there were none.
- f. A budget variance report based on the budget adopted under Section 189.016(4), Florida Statutes, before the beginning of the fiscal year being reported if the district amends a final adopted, as follows:
 - The Broward County Water Control District No. 2
A budget variance based on the budget adopted under Section 189.016(4), Florida Statutes, before the beginning of the fiscal year being reported if the district amends a final adopted budget under Section 189.016(6), Florida Statutes, as follows: the district's original budget totaled \$1,263,250 and was amended by the total amount of \$344,062, for final budgeted expenditures of \$1,607,312.
 - The Broward County Water Control District No. 3
A budget variance based on the budget adopted under Section 189.016(4), Florida Statutes, before the beginning of the fiscal year being reported if the district amends a final adopted budget under Section 189.016(6), Florida Statutes, as follows: the district's original budget totaled \$1,690,030 and was amended by the total amount of \$(1,132,230), for final budgeted expenditures of \$557,800.
 - The Broward County Water Control District No. 4
A budget variance based on the budget adopted under Section 189.016(4), Florida Statutes, before the beginning of the fiscal year being reported if the district amends a final adopted budget under Section 189.016(6), Florida Statutes, as follows: the district's original budget totaled \$1,179,240 and was amended by the total amount of \$(780,020), for final budgeted expenditures of \$399,220.
 - The Cocomar Water Control District
A budget variance based on the budget adopted under Section 189.016(4), Florida Statutes, before the beginning of the fiscal year being reported if the district amends a final adopted budget under Section 189.016(6), Florida Statutes, as follows: the district's original budget totaled \$1,440,730 and was amended by the total amount of \$186,355, for final budgeted expenditures of \$1,627,085.
 - The Broward County Community Redevelopment Agency *
 - The Broward County Educational Facilities Authority *
 - The Broward County Solid Waste Disposal District *
 - The Broward County Health Facilities Authority
Refer to the RSI in the Broward County Health Facilities Authority September 30, 2021 financial statements.

- The Broward County Housing Finance Authority
Refer to the RSI in the Broward County Housing Finance Authority September 30, 2021 financial statements.

*The component is inactive. Accordingly, a budget was not prepared.

This information has not been subjected to the auditing procedures applied in the audit of the basic financial statements of the County, and accordingly, we do not express an opinion or provide any assurance on it.

Purpose of this Communication

This addendum to the management letter is intended solely for the information and use of the Legislative Auditing Committee, members of the Florida Senate and the Florida House of Representatives, the Florida Auditor General, Federal and other granting agencies, the Board of County Commissioners, and applicable County management, and is not intended to be and should not be used by anyone other than these specified parties.

RSM VS LLP

Fort Lauderdale, Florida
September 19, 2022