

REVISED MANAGEMENT LETTER

The Honorable Board of County Commissioners
Santa Rosa County, Florida

This letter serves as an addendum to the Management Letter dated April 26, 2022, which covered the Santa Rosa County, Florida (the County) fiscal year September 30, 2021.

As required by Section 218.39(3)(c), Florida Statutes, and Section 10.554(1)(i)6, Rules of the Auditor General, the Districts referenced below reported:

Blackwater Soil and Water Conservation District The operations of the District are included within the General Fund.

- a. The total number of District employees compensated in the last pay period of the District's fiscal year was 0.
- b. The total number of independent contractors to whom nonemployee compensation was paid in the last month of the District's fiscal year was 0.
- c. All compensation earned by or awarded to employees, whether paid or accrued regardless of contingency was \$0.
- d. All compensation earned by or awarded to nonemployee independent contractors, whether paid or accrued, regardless of contingency was \$0.
- e. The District does not have any 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.
- f. 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 included in the Schedule of Revenues, Expenditures, and Changes in Fund Balance- Budget to Actual reported on page 74.

Santa Rosa County Health Facilities Authority- The Authority reported no operations during the fiscal year.

- a. The total number of District employees compensated in the last pay period of the District's fiscal year was 0.
- b. The total number of independent contractors to whom nonemployee compensation was paid in the last month of the District's fiscal year was 0.
- c. All compensation earned by or awarded to employees, whether paid or accrued regardless of contingency was \$0.
- d. All compensation earned by or awarded to nonemployee independent contractors, whether paid or accrued, regardless of contingency was \$0.
- e. The District does not have any 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.
- f. There was not a budget adopted for the District during the fiscal year.

Santa Rosa County Housing Finance Authority -The operations of the District are included within the General Fund.

- a. The total number of District employees compensated in the last pay period of the District's fiscal year was 0.
- b. The total number of independent contractors to whom nonemployee compensation was paid in the last month of the District's fiscal year was 0.
- c. All compensation earned by or awarded to employees, whether paid or accrued regardless of contingency was \$0.
- d. All compensation earned by or awarded to nonemployee independent contractors, whether paid or accrued, regardless of contingency was \$0.
- e. The District does not have any 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.
- f. 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 included in the Schedule of Revenues, Expenditures, and Changes in Fund Balance- Budget to Actual reported on page 74.

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

Warren Averett, LLC

Pensacola, Florida
August 4, 2022