

To the Auditor General of the State of Florida
Tallahassee, Florida

ADDENDUM TO MANAGEMENT LETTER

We have audited the financial statements of the Town of Ponce De Leon, Florida (the Town), as of and for the fiscal year ended September 30, 2018, and have issued our report thereon dated August 8, 2019. In addition, we have issued a management letter, dated August 8, 2019, as required by Chapter 10.550, *Rules of the Auditor General*.

In January 2020, your office contacted us and requested that we provide the finding reference numbers used in the second preceding fiscal year financial audit reports in addition to what was provided in our management letter dated August 8, 2019. Below serves as our addendum to the tabular listing of the prior year audit findings:

FY 2016 Finding Number	Status for FY 2017	FY 2017 Finding Number	Status for FY 2018	FY 2018 Finding Number
2007-004	Repeated	2017-001	Repeated	2017-001
2008-005	Repeated	2017-001	Repeated	2017-001
2005-002	Repeated	2017-002	Repeated	2017-002
2016-001	Repeated	2017-003	Repeated	2017-003
N/A	N/A	2017-004	Remediated	N/A
2012-001	Repeated	2017-005	Repeated	2017-005
2005-004	Repeated	2017-006	Repeated	2017-006
N/A	N/A	2017-007	Repeated	2017-007

This report is intended solely for the information and use of the management of the Town of Ponce De Leon, Florida and the Florida Department of Financial Services, and is not intended to be and should not be used by anyone other than those specified parties.

Sincerely,



January 29, 2020
Fort Walton Beach, Florida