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INDEPENDENT ACCOUNTANTS' REPORT ON COMPLIANCE WITH SECTION 218.415, FLORIDA STATUTES -INVESTMENTS OF PUBLIC FUNDS

Honorable Mayor and Members of the City Council
City of Paxton
Paxton, Florida

We have examined the City of Paxton, Florida's compliance with the requirements of Section 2018.415, Florida Statutes, during the fiscal year ended September 30, 2019. The City of Paxton, Florida's management is responsible for its' compliance with those requirements. Our responsibility is to express an opinion on the City of Paxton, Florida's compliance based on our examination.

Our examination was conducted in accordance with attestation standards established by the American Institute of Certified Public Accountants. Those standards require that we plan and perform the examination to obtain reasonable assurance about whether the City of Paxton, Florida complied, in all material respects, with the specified requirements referenced above. An examination involves performing procedures to obtain evidence about whether the City of Paxton, Florida complied with the specified requirements. The nature, timing and extent of the procedures selected depend on our judgement, including an assessment of the risks of material noncompliance, whether due to fraud or error. We believe that the evidence we obtained is sufficient and appropriate to provide reasonable basis for our opinion.

Our examination does not provide a legal determination on the City of Paxton, Florida's compliance with specified requirements.

In our opinion, the City of Paxton, Florida complied in all material respects, with the specified requirements for the year ended September 30, 2019.

This report is intended solely for the information and use of the City of Paxton, Florida and the Auditor General, State of Florida, and is not intended to be and should not be used by anyone other than these specified parties.

Rabren, Odom, Pierce & Hayes, PC

October 22, 2020
Andalusia, Alabama

MEMBERS

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Governmental Audit Quality Center