



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

RSM US LLP

Honorable Mayor and  
Members of the City Commissioners  
City of Miami Beach, Florida

This letter shall serve as an addendum to our original management letter for the City of Miami Beach, Florida (the City) for the year ended September 30, 2021, issued in accordance with the Rules of the Auditor General of the State of Florida, dated June 17, 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 City:

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).

• Miami Beach Redevelopment Agency	35
• North Beach Community Redevelopment Agency	0
• Normandy Shores Local Government Neighborhood Improvement District	0
• Miami Beach Visitor and Convention Authority	4
• Miami Beach Health Facilities Authority	0

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).

• Miami Beach Redevelopment Agency	21
• North Beach Community Redevelopment Agency	0
• Normandy Shores Local Government Neighborhood Improvement District	3
• Miami Beach Visitor and Convention Authority	0
• Miami Beach Health Facilities Authority	0

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).

• Miami Beach Redevelopment Agency	\$ 2,528,243
• North Beach Community Redevelopment Agency	\$ 0
• Normandy Shores Local Government Neighborhood Improvement District	\$ 0
• Miami Beach Visitor and Convention Authority	\$ 404,285
• Miami Beach Health Facilities Authority	\$ 0

- 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).

• Miami Beach Redevelopment Agency	\$ 1,129,542
• North Beach Community Redevelopment Agency	\$ 0
• Normandy Shores Local Government Neighborhood Improvement District	\$ 67,889
• Miami Beach Visitor and Convention Authority	\$ 0
• Miami Beach Health Facilities Authority	\$ 0

- 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 except for the following projects for the Miami Beach Redevelopment Agency:

1. Lincoln Road Stone Restoration	\$ 109,215
2. Convention Center Renovation	\$29,504,726
3. Convention Center Park	\$ 75,959
4. Convention Center Carl Fisher	\$ 256,529
5. Collins Park Garage	\$ 1,429,391
6. Lincoln Rd Lennox (with sidewalk)	\$ 128,536

- 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:

- Miami Beach Redevelopment Agency  
Refer to the RSI in the Miami Beach Redevelopment Authority September 30, 2021, financial statements.
- North Beach Community Redevelopment Agency  
This component is inactive. Accordingly, a budget was not prepared.
- Normandy Shores Local Government Neighborhood Improvement 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 \$249,000 and was amended by the total amount of \$51,000, for final budgeted expenditures of \$300,000.
- Miami Beach Visitor and Convention Authority  
Refer to the RSI in the Miami Beach Visitor and Convention Authority September 30, 2021, financial statements.
- Miami Beach Health Facilities Authority  
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 City, 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 Honorable Mayor and City Commissioners, and applicable management, and is not intended to be and should not be used by anyone other than these specified parties.

*RSM US LLP*

Miami, Florida  
September 23, 2022