

2521 Hollywood Boulevard Hollywood, Florida 33020 Telephone: 954-927-5900

Fax: 954-927-5927 Fax: 305-628-1595

1176 NW 163 Drive Miami Gardens, Florida 33169 Telephone: 305-628-1510 Fax: 305-628-1595 900 Osceola Drive, Suite 201I West Palm Beach, Florida 33409 Telephone: 561-547-0545 Fax: 561-253-2747

Member: American Institute of Certified Public Accountants | Florida Institute of Certified Public Accountants

## MANAGEMENT LETTER PURSUANT TO THE RULES OF THE AUDITOR GENERAL OF THE STATE OF FLORIDA

## ADDENDUM I

Addendum I to the Management Letter pursuant to Section 218.39(3)(c), 218.32(1)(e)2-3 Florida Statutes, and Section 10.554(1)(i)6, Rules of the Auditor General - provides update to management letter in audited financial statements for fiscal year ended September 30, 2021, dated August 10, 2022. Below is the additional information outlined in the request for The City of West Park - Special District-Twin Lakes:

.

Requirement	Management Response
Total number of district employees compensated in the last pay period of	There were no employees - The
the fiscal year.	district only pays for contract maintenance.
Total number of independent contractors compensated in the last month of	None
the fiscal year	
All compensation paid or accrued to employees.	None
All compensation paid or accrued to independent contractors.	\$11,600.00
Listing of each construction project with cost of at least \$65,000 approved	None
by the district and scheduled to begin after October 1 of the reporting year	
and total expenditure of such project	
A budget variance report based on the budget adopted under section	Refer to page 50 of the 2021 financial
189.018(4) Florida Statutes, and the amended budget under Section	statements.
189.016(6), Florida Statutes	