

**ADDENDUM TO MANAGEMENT LETTER  
IN ACCORDANCE WITH THE RULES OF THE  
AUDITOR GENERAL OF THE STATE OF FLORIDA  
FOR THE YEAR ENDED SEPTEMBER 30, 2022  
ISSUED ON MARCH 31, 2023**

To the Honorable Mayor, City Council Members,  
and Citizens of the City of Belleair Beach, Florida

This letter serves as an addendum to the “Management Letter” pursuant to the rules of the Auditor General for the State of Florida, dated March 31, 2023, and covering the City of Belleair Beach, Florida’s fiscal year ended September 30, 2022.

The following comment is hereby retracted in its entirety from the above-referenced management letter:

**Prior Audit Findings**

Section 10.554(1)(i)1., Rules of the Auditor General, requires that we determine whether or not corrective actions have been taken to address findings and recommendations made in the preceding financial audit report. There were no findings or recommendations made on internal control and compliance issues during the preceding annual financial audit.

The following comment is hereby added to and incorporated in the above-reference management letter:

**Prior Audit Findings**

Section 10.554(1)(i)1., Rules of the Auditor General, requires that we determine whether or not corrective actions have been taken to address findings and recommendations made in the preceding financial audit report. Corrective actions have been taken to address the finding and recommendation made in the preceding financial audit report.



Tampa, Florida  
July 25, 2023