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ADDENDUM TO THE INDEPENDENT AUDITORS' MANAGEMENT LETTER

Honorable Mayor and Members of the City Council
City of Port St Lucie, Florida

Report on the Financial Statements

We have audited the financial statements of the City of Port St. Lucie, Florida as of and for the fiscal year ended September 30, 2022, and have issued our report thereon dated May 19, 2023. The following is an addendum to the letter management letter included in the City of Port St. Lucie, Florida's financial statements.

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 finding and recommendations made in the preceding audit report. Corrective actions have been taken to address all findings and recommendations made in the preceding financial audit report.

Finding	Status
2021-004 Documentation of Insurance Reports and Review of Revenue Recognition	Cleared

Purpose of this Letter

Our 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 Council members and applicable management, and is not intended to be and should not be used by anyone other than these specified parties.

Carr, Riggs & Ingram, L.L.C.

Melbourne, Florida
August 7, 2023