



CARR, RIGGS & INGRAM, L.L.C.

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

1031 West Morse Boulevard

Suite 200

Winter Park, FL 32789

407.644.7455

407.628.5277 (fax)

CRIadv.com

**ADDENDUM TO MANAGEMENT LETTER REQUIRED BY  
CHAPTER 10.550, RULES OF THE AUDITOR GENERAL  
FOR THE YEAR ENDED SEPTEMBER 30, 2024 ISSUED ON MARCH 24, 2025**

To the City Commission  
City of Lake Wales, 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 24, 2025, and covering the City of Lake Wales, Florida's fiscal year ending September 30, 2024.

The following paragraph is hereby amended and incorporated in 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 annual financial audit report. Corrective action was taken to satisfy finding 2023.001 from prior year.

The following paragraph is hereby added to and incorporated in the above-referenced management letter:

**Property Assessed Clean Energy (PACE) Programs (Unaudited)**

As required by Section 10.554(1)(i)6.a., Rules of the Auditor General, the City did not operate a PACE program pursuant to Section 163.081 or Section 163.082, Florida Statutes, within the City's geographical boundaries during the fiscal year under audit.

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

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

April 29, 2025