

SAMPLE MANAGEMENT LETTER – COUNTY CONSTITUTIONAL OFFICERS
(Revised September 2026)

(AUDITOR’S LETTERHEAD)

Honorable **(Constitutional Officer)**, **(name of entity)**, Florida.

Report on the Financial Statements

We have audited the financial statements of the **(name of Constitutional Officer)**, Florida, as of and for the fiscal year ended September 30, 20XX, and have issued our report thereon dated _____, 20XX. **(If the auditor’s report on the financial statements includes any departures from an unmodified opinion, disclose such departures in the management letter.)**

Auditor’s Responsibility

We conducted our audit in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; **(if applicable)** the audit requirements of Title 2 U.S. *Code of Federal Regulations* Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance); and Chapter 10.550, Rules of the Auditor General.

Other Reporting Requirements

We have issued our Independent Auditor’s Report on Internal Control over Financial Reporting and on Compliance and Other Matters Based on an Audit of the Financial Statements Performed in Accordance with *Government Auditing Standards*; **(if applicable)** Independent Auditor’s Report on Compliance for Each Major Federal Program and State Project and Report on Internal Control over Compliance; **(if applicable)** Schedule of Findings and Questioned Costs; and Independent Accountant’s Report on an examination conducted in accordance with *AICPA Professional Standards*, AT-C Section 315, regarding compliance requirements in accordance with Chapter 10.550, Rules of the Auditor General. Disclosures in those reports and schedule, which are dated _____, 20XX, should be considered in conjunction with this 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 actions have been taken to address findings and recommendations made in the preceding annual financial audit report. **(If there were no recommendations made in the preceding annual financial audit report, state such in the management letter. If an audit finding in the preceding annual financial audit report remains uncorrected, the auditor must determine whether the finding was also included in the second preceding annual financial audit report. Uncorrected findings in the current annual financial audit report must cite the corresponding finding reference**

numbers in the preceding and, as applicable, the second preceding annual financial audit reports.)

(Although not required, a tabulation, such as the following showing current financial audit report finding numbers along with the finding numbers corresponding to the findings identified in the two preceding financial audit reports, may be helpful in demonstrating compliance with this rule.)

Tabulation of Uncorrected Audit Findings		
Current Year Finding No.	2024-25 FY Finding No.	2023-24 FY Finding No.
2026-001	2025-001	2024-001

Official Title and Legal Authority

Section 10.554(1)(i)4., Rules of the Auditor General, requires that the name or official title and legal authority for the primary government and each component unit of the reporting entity be disclosed in this management letter, unless disclosed in the notes to the financial statements. The *(name of entity)* was established by *(insert appropriate reference to the specific legal authority that established the entity)*. The *(name of Constitutional Officer)* included the following component units: *(Identify by name each component unit and the specific legal authority for its creation. If there were no component units related to the entity, state such in the management letter. Information regarding the specific legal authority for the entity and its component units, if any, is only required to be in the management letter if not already disclosed in the notes to the financial statements, although disclosure of such information in the notes to the financial statements is preferable.)*

Financial Management

Section 10.554(1)(i)2., Rules of the Auditor General, requires that we communicate any recommendations to improve financial management. In connection with our audit, we did not have any such recommendations *(or, if applicable, state the recommendations)*.

Additional Matters

Section 10.554(1)(i)3., Rules of the Auditor General, requires us to communicate noncompliance with provisions of contracts or grant agreements, or fraud, waste, or abuse, that has occurred or is likely to have occurred, that has an effect on the financial statements that is less than material but warrants the attention of those charged with governance. In connection with our audit, we did not note any such findings *(or, if applicable, state the findings and recommendations)*. *(Auditors should use professional judgment to determine whether and how to communicate internal control deficiencies that are not material weaknesses or significant deficiencies or instances of fraud, noncompliance with provisions of laws or regulations, noncompliance with provisions of contracts or*

grant agreements, or abuse that do not warrant the attention of those charged with governance.)

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 ***(refer to other governmental agencies if appropriate)***, the ***(name of Constitutional Officer)***, and applicable management, and is not intended to be and should not be used by anyone other than these specified parties.

(name of CPA firm)

(City, State)

(date of management letter)

[NOTE: This example management letter for county constitutional officers is intended to provide guidance concerning the preparation of a management letter pursuant to Chapter 10.550, Rules of the Auditor General for Local Governmental Entity Audits. This example management letter should be amended as appropriate based on the auditor's professional judgment regarding the particular circumstances of the audit; Chapter 10.550, Rules of the Auditor General for Local Governmental Entity Audits; and applicable auditing and attestation standards.]