

**INDEPENDENT AUDITOR'S MANAGEMENT LETTER**

To the Board of Directors  
Merritt Island Public Library District

***Report on the Financial Statements***

We have audited the financial statements of Merritt Island Public Library District as of and for the fiscal year ended September 30, 2016, and have issued our report thereon dated June 19, 2017.

***Auditor's Responsibilities***

We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in Government Auditing Standards, issued by the Comptroller General of the United States, and Chapter 10.550, Rules of the Auditor General.

***Other Reports and Schedules***

We have issued our Independent Auditors' Report on Internal Control over Financial Reporting and on Compliance and Other Matters Based on an Audit of Financial Statements Performed in Accordance with Government Auditing Standards. Disclosures in those reports, which are dated June 19, 2017, should be considered in conjunction with this management letter.

***Prior Audit Findings***

Section 10.554(I)(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. There were no findings in the preceding annual audit report.

***Financial Condition***

Section 10.554(1)(i)5.a. and 10.556(7), Rules Of the Auditor General, require that we apply appropriate procedures and report the results our determination as to whether or not the Law Library Board has met one or more of the conditions described in Section 218.503(1), Florida Statutes, and identification of the specific condition(s) met. In connection with our audit, we determined that the Merritt Island Public Library District did not meet any of the conditions described in Section 218.503(1), Florida Statutes.

Pursuant to Sections 10.554(I)(i)5.c. and 10.556(8), Rules of the Auditor General, we applied financial condition assessment procedures. It is management's responsibility to monitor the Law Library Board's financial condition, and our financial condition assessment was based in part on representations made by management and the review of financial information provided by same.

### ***Annual Financial Report***

Section 10.554(I)(i)5.b., and 10.556(7), Rules of the Auditor General, require that we apply appropriate procedures and report the results of our determination as to whether the annual financial report for the Law Library Board for the fiscal year ended September 30, 2015, filed with the Florida Department of Financial Services pursuant to Section 218.32(1)(a), Florida Statutes, is in agreement with the annual financial audit report for the fiscal year ended September 30, 2016. In connection with our audit, we determined that these two reports were in agreement.

### ***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, and applicable management, and is not intended to be and should not be used by anyone other than these specified parties.

*Soles, Heyn & Company LLP*

Soles, Heyn & Company, LLP  
West Palm Beach, Florida  
June 19, 2017