



# ANTHONY BRUNSON P.A.

CERTIFIED PUBLIC ACCOUNTANTS & BUSINESS ADVISORS

## MANAGEMENT LETTER IN ACCORDANCE WITH CHAPTER 10.550, RULES OF THE AUDITOR GENERAL OF THE STATE OF FLORIDA

### ADDENDUM

To the Board of Commissioners of  
The Miami Gardens Community Redevelopment Agency  
Miami Gardens, Florida

#### Special District Component Units

Section 10.554(1)(i)5.c., Rules of the Auditor General, requires, if appropriate, that we communicate the failure of a special district that is a component unit of a county, municipality, or special district, to provide the financial information necessary for proper reporting of the component unit within the audited financial statements of the county, municipality, or special district in accordance with Section 218.39(3)(b), Florida Statutes. In connection with our audit, we did not note any special district component units that failed to provide the necessary information for proper reporting in accordance with Section 218.39(3)(b), Florida Statutes.

#### Specific Information

As required by Section 218.39(3)(c), Florida Statutes, and Section 10.554(1)(i)6, Rules of the Auditor General, the Miami Gardens Community Redevelopment Agency reported:

- a. The total number of district employees compensated in the last pay period of the district's fiscal year as - **None**.
- b. The total number of independent contractors to whom nonemployee compensation was paid in the last month of the district's fiscal year as - **None**.
- c. All compensation earned by or awarded to employees, whether paid or accrued, regardless of contingency as - **None**.
- d. All compensation earned by or awarded to nonemployee independent contractors, whether paid or accrued, regardless of contingency as - **None**.
- e. Each construction project with a total cost of at least \$65,000 approved by the district that is scheduled to begin on or after October 1 of the fiscal year being reported, together with the total expenditures for such project as - (provide list). **The CRA has no projects scheduled to begin on or after October 1, 2021.**
- f. A budget variance based on the budget adopted under Section 189.016(4), Florida Statutes, before the beginning of the fiscal year being reported if the district amends a final adopted budget under Section 189.016(6), Florida Statutes. The budget variance detail of the CRA is disclosed in the financial Statements Required Supplementary Information.

Miami, Florida  
September 14, 2022

Addendum to The Miami Gardens Community Redevelopment Agency  
Management Letter Dated May, 11, 2022.

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