



RSM US LLP

**Addendum to Management Letter in Accordance with
Chapter 10.550, Rules of the Auditor General of the State of Florida**

To the Board of Commissioners
Naranja Lakes Community Redevelopment Agency
Miami, Florida

Report on the Financial Statements

We have audited the financial statements of the Naranja Lakes Community Redevelopment Agency (the CRA), a component unit of the City of Miami-Dade County, Florida (the County), as of and for the fiscal year ended September 30, 2021, and have issued our report thereon dated August 3, 2022.

This communication is being issued as an addendum to the previously issued management letter in accordance with the Rules of the Auditor General of the State of Florida, dated August 3, 2022.

Special District Component Units

As required by Section 218.39(3)(c), Florida Statutes, and Section 10.554(1)(i)6, Rules of the Auditor General, the following information was provided to us by management of the CRA:

- a. There were no CRA employees compensated in the last pay period of the CRA's fiscal year.
- b. The total number of independent contractors to whom nonemployee compensation was paid in the last month of the CRA's fiscal year were 5.
- c. All compensation earned by or awarded to employees, whether paid or accrued, regardless of contingency as \$0.
- d. All compensation earned by or awarded to nonemployee independent contractors, whether paid or accrued, regardless of contingency as approximately \$268,768.
- e. There are no construction projects with a total cost of at least \$65,000 approved by the CRA that is scheduled to begin on or after October 1 of the fiscal year being reported.
- f. A budget variance report based on the budget adopted under Section 189.016(4), Florida Statutes, and the amended budget under Section 189.016(6), Florida Statutes. This information is disclosed as required supplementary information in the CRA's September 30, 2021 financial statements.

This information has not been subjected to the auditing procedures applied in the audit of the financial statements, and accordingly, we do not express an opinion or provide any assurance on it.

Purpose of this Communication

This addendum to the 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 Board of Commissioners, and applicable CRA management, and is not intended to be and should not be used by anyone other than these specified parties.

RSM US LLP

Miami, Florida
September 14, 2022