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Suite 1700  
100 North Tampa Street  
Tampa, FL 33602-5145

June 24, 2022

The Board Members  
Sarasota County Public Hospital District:

### **Report on the Financial Statements**

We have audited the financial statements of the Sarasota County Public Hospital District (the District), Florida, as of and for the fiscal year ended September 30, 2021, and have issued our report thereon dated January 31, 2022.

### **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; 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* and Independent Accountants' Report of compliance with Section 218.415, Florida Statutes, both of which are dated January 22, 2021. We also issued our Independent Auditor's Report on Compliance for Each Major State Project; Report on Internal Control over Compliance; and Report on Schedule of Expenditures of State Financial Assistance Required by Chapter 10.550, *Rules of the Auditor General*, dated June 24, 2022. Disclosures in those reports and schedule, if any, should be considered in conjunction with this 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 financial audit report. The results of our test indicated corrective actions have been taken to address findings and recommendations made in the preceding annual financial audit report.

### **Special District Reporting**

As required by Section 218.39(3)(c), Florida Statutes, and Section 10.554(1)(i)6, Rules of the Auditor General, the District indicated to us that they reported the following:

- a. The total number of district employees compensated in the last pay period of the district's fiscal year as 7,569.
- b. The total number of independent contractors to whom nonemployee compensation was paid in the last month of the district's fiscal year as 158.
- c. All compensation earned by or awarded to employees, whether paid or accrued, regardless of contingency as \$620,582,886.
- d. All compensation earned by or awarded to nonemployee independent contractors, whether paid or accrued, regardless of contingency as \$11,898,341.



- 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:

<u>Name of project</u>	<u>Total expenditures</u>
Oncology Radiation Phase 1	\$ 25,007,535
Cancer Care Phase 2	168,029,898
Venice Hospital	339,480,671
1852 Hillview Street Renovation	10,074,416

- 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, is reported in the 2021 audited financial statements.

As required by Section 218.39(3)(c), Florida Statutes, and Section 10.554(1)(i)7, Rules of the Auditor General, the District indicated to us they reported the following:

- a. The mileage rate or imposed by the district as 1.0420.
- b. The total amount of ad valorem taxes collected by or on behalf of the district as \$64,655,988.
- c. The total amount of outstanding bonds issued by the district and the terms of such bonds are reported in the 2021 audited financial statements.

**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 District was established in 1949 under the provision of Chapter 26468 of the laws of Florida. The District's component units are disclosed in the notes to the financial statements.

**Financial Condition and Management**

Sections 10.554(1)(i)5.a. and 10.556(7), *Rules of the Auditor General*, require us to apply appropriate procedures and communicate the results of our determination as to whether or not the District has met one or more of the conditions described in Section 218.503(1), *Florida Statutes*, and to identify the specific condition(s) met. In connection with our audit of the financial statements of the District, the results of our tests did not indicate that the District has met any of the conditions described in Section 218.503(1), *Florida Statutes*.

Pursuant to Sections 10.554(1)(i)5.b. and 10.556(8), *Rules of the Auditor General*, we applied financial condition assessment procedures for the District. It is management's responsibility to monitor the District's financial condition, and our financial condition assessment was based in part on representations made by management and review of financial information provided by same.

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.



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**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 abuse, that have occurred, or are likely to have occurred, that have 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.

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

Very truly yours,

**KPMG LLP**