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**Addendum to the Management Letter Required By
Chapter 10.550, Rules of the
Auditor General of the State of Florida**

Board of Directors
Seminole County Industrial Development Authority

This letter shall serve as an addendum to our original management letter dated March 8, 2022.

Specific Information (For a dependent special district or an independent special district, or a local government entity that includes the information of a dependent special district)

As required by Section 218.39(3)(c), Florida Statutes, and Section 10.554(1)(i)6, Rules of the Auditor General, the attached letter from Scott P. Fagan, Chief Financial Officer, of the Orlando Economic Partnership, reports the specific information.

RSM US LLP

Orlando, Florida
August 19, 2022

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August 19, 2022

Mr. Richard Voss
Auditor General's Office
State of Florida
401 Claude Pepper Building
111 West Madison Street
Tallahassee, FL 32399

RE: Desk Review of the Seminole County Industrial Development Authority (FY 2020-2021)

Dear Mr. Voss,

I am writing to you in response to your letter dated July 15, 2022, regarding additional items pertaining to the audit of the Seminole County Industrial Development Authority (the Authority) for the fiscal year 2020-2021. Please see our responses below.

If you have any additional questions, please feel free to contact me at (407) 835 – 2454 or at scott.fagan@orlando.org.

Sincerely,

Scott P. Fagan
Chief Financial Officer of the Orlando Economic Partnership



ATTACHMENT

Seminole County Industrial Development Authority

Please provide the following:

- The following information in the management letter as required by Sections 218.39(3)(c), and 218.32(1)(e)2-3, Florida Statutes:
 - (1) the total number of district employees compensated in the last pay period of the fiscal year,
 - (2) the total number of independent contractors compensated in the last month of the fiscal year,
 - (3) all compensation paid or accrued to employees,
 - (4) all compensation paid or accrued to independent contractors,
 - (5) each construction project with cost of at least \$65,000 approved by the district and scheduled to begin after October 1 of the reporting year and total expenditures of such project, and
 - (6) 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.

Reference: Sections 218.39(3)(c), and 218.32(1)(e)2-3, Florida Statutes, and Section 10.554(1)(i)6, Rules of the Auditor General.

Responses:

- (1) the total number of district employees compensated in the last pay period of the fiscal year: **The Authority has no employees.**
- (2) the total number of independent contractors compensated in the last month of the fiscal year: **The Authority has no independent contractors.**
- (3) all compensation paid or accrued to employees: **No compensation paid or accrued as the Authority has no employees.**
- (4) all compensation paid or accrued to independent contractors: **No compensation paid or accrued as the Authority has no independent contractors.**
- (5) each construction project with cost of at least \$65,000 approved by the district and scheduled to begin after October 1 of the reporting year and total expenditures of such project: **The Authority has no construction projects.**
- (6) 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: **The Authority is a component unit of the County, the budget was included in the County's budget.**