



STEVEN D. RAWLINS, CPA
GARY M. HUGGETT, CPA
DAVID W. HOWIE, CPA

**INDEPENDENT AUDITOR'S MANAGEMENT LETTER
REQUIRED BY CHAPTER 10.550, RULES OF THE STATE
OF FLORIDA OFFICE OF THE AUDITOR GENERAL
(revised)**

To the Governing Members
City of St. Augustine Community Redevelopment Agency
City of St. Augustine, Florida

Report on the Financial Statements

We have audited the financial statements of the City of St. Augustine Community Redevelopment Agency (the CRA), a component unit of the City of St. Augustine, Florida, as of and for the fiscal year ended September 30, 2021 and have issued our report thereon dated June 28, 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 Florida 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 Financial Statements Performed in Accordance with *Government Auditing Standards*, and Independent Accountant's Report on an examination conducted in accordance with the *AICPA Professional Standards*, AT-C Section 315, regarding compliance requirements in accordance with with Chapter 10.550, *Rules of the Auditor General*. Disclosures in those reports, which are dated June 28, 2022, should be considered in conjunction with this management 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 annual financial report. No prior separate audit has been performed for the CRA, therefore there are no prior findings and recommendations.

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

JACKSONVILLE OFFICE
4651 SALISBURY ROAD, SUITE 185
JACKSONVILLE, FL 32256
P 904.396.2202 F 904.398.1315
WWW.MSWCPA.COM

PONTE VEDRA OFFICE
822 A1A NORTH, SUITE 310
PONTE VEDRA BEACH, FL 32082
P 904.280.5400 F 904.247.1665
WWW.MSWCPA.COM

in the management letter, unless disclosed in the notes to the financial statements. This information is disclosed in Note (1) of the basic financial statements.

Financial Condition

Pursuant to Sections 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 of our determination as to whether or not the CRA has met one or more of the conditions described in Section 218.503(1), Florida Statutes, and identification of the specific conditions met. In connection with our audit, we determined the CRA did not meet any of the conditions described in Section 218.503(1), Florida Statutes.

Pursuant to Sections 10.554(1)(i)5.c and 10.556(8), *Rules of the Auditor General*, we applied financial condition assessment procedures for the CRA. It is management's responsibility to monitor the CRA'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 the 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 had no such recommendations.

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 likely to have occurred, that have an effect on the financial statements that is less than material but which warrants the attention of those charged with governance. In connection with our audit, we did not have any such findings.

Sections 218.39(3)(c) and 218.32(1)(e)2-3 Florida Statutes and Section 10.558(4) Rules of the Auditor General requires us to communicate the following:

- (1) the total number of district employees compensated in the last pay period of the fiscal year - 1
- (2) the total number of independent contractors compensated in the last month of the fiscal year-3
- (3) all compensation paid or accrued to employees -\$50,996.02 for the fiscal year
- (4) all compensation paid or accrued to independent contractors - \$1,066,325.33 for the fiscal year
- (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 projects – Historic Structure Preservation project (budget \$75,000).
- (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 – See page 22 of the financial statements for variances in General Government and Capital Outlay Expenditures and Transfers In.

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, the CRA's governing board and applicable management, and is not intended to be and should not be used by anyone other than these specified parties.

Master, Smith & Wied, P.A.
Certified Public Accountants
Jacksonville, Florida

June 28, 2022 (original date)
October 11, 2022 (revised date)