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## **INDEPENDENT AUDITORS' MANAGEMENT LETTER**

Honorable Chairman and Members of the Board  
City of Cocoa Beach, Florida

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

We have audited the financial statements of the Downtown Cocoa Beach Community Redevelopment Agency (the "Agency") as of and for the fiscal year ended September 30, 2022, and have issued our report thereon dated March 31, 2023. The following is an addendum to the management letter included in the Cocoa Beach Community Redevelopment Agency's financial statements.

### **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. Corrective actions have been take to address the finding and related recommendation (MW 2021-12 related to Accrued Interest) made in the preceding financial audit report.

### **Purpose of this Letter**

Our amendment 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 Council members and applicable management, and is not intended to be and should not be used by anyone other than these specified parties.

*Carr, Riggs & Ingram, L.L.C.*

Melbourne, Florida  
June 19, 2023