



RSM US LLP

**Independent Accountant's Report on Compliance With  
Sections 163.387(6) and 163.387(7), Florida Statutes**

The Honorable Mayor and  
Members of the City Commission  
City of Miami Beach, Florida

We have examined the Miami Beach Redevelopment Agency's (the Agency), a component unit of the City of Miami Beach, Florida, compliance with *Sections 163.387(6) and 163.387(7), Florida Statutes*, regarding the redevelopment trust fund, during the period October 1, 2021 to September 30, 2022. Management of the Agency is responsible for the Agency's compliance with the specified requirements. Our responsibility is to express an opinion on the Agency's compliance with the specified requirements based on our examination.

Our examination was conducted in accordance with attestation standards established by the American Institute of Certified Public Accountants (AICPA). Those standards require that we plan and perform the examination to obtain reasonable assurance about whether the Agency complied, in all material respects, with the specified requirements referenced above. An examination involves performing procedures to obtain evidence about whether the Agency complied with the specified requirements. The nature, timing and extent of the procedures selected depend on our judgment, including an assessment of the risks of material noncompliance, whether due to fraud or error. We believe that the evidence we obtained is sufficient and appropriate to provide a reasonable basis for our opinion.

Our examination does not provide a legal determination on the Agency's compliance with specified requirements.

We are required to be independent and to meet our other ethical responsibilities in accordance with relevant ethical requirements relating to the engagement.

Our examination disclosed the following noncompliance with the adoption of the budget applicable to the Agency during the period October 1, 2021 to September 30, 2022. The budget was not provided to the county in which the Agency is located within 10 days of adoption of the Agency budget, as required by *Section 163.387(6)(b), Florida Statutes*.

In our opinion, except for the noncompliance described in the preceding paragraph, the Agency complied, in all material respects, with the aforementioned requirements during the period October 1, 2021 to September 30, 2022. Our opinion is not modified with respect to this matter.

This report is intended solely for the information and use of the Florida Auditor General, the Honorable Mayor, members of the City Commission and management of the Agency and is not intended to be and should not be used by anyone other than these specified parties.

*RSM US LLP*

Miami, Florida  
September 7, 2023

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