

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

June 2, 2025

To the Governing Board  
South Florida Regional Transportation Authority

**Addendum to Management Letter**

This letter shall serve as an addendum to our original management letter for the South Florida Regional Transportation Authority (the "Authority") as of and for the year ended June 30, 2024, issued in accordance with the Rules of the Auditor General of the State of Florida, dated March 13, 2025.

**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.

In the preceding financial audit report, it was noted that an annual reconciliation of investment statements to the general ledger was performed for the year under audit to ensure the financial statements are properly stated at year end. However, we recommended that the Authority implement a process to reconcile investment statements to the general ledger on a more frequent basis (monthly). The Authority had not fully addressed this recommendation during the year ended June 30, 2024. Accordingly, it remained a recommendation as of June 30, 2024.

For findings related to the single audit, please see the report on compliance for each major federal program and major state financial assistance project and report on internal control over compliance required by the Uniform Guidance and Chapter 10.550 of the *Rules of the Auditor General* of the State of Florida.

**Purpose of This Letter**

This addendum 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 Authority, and applicable management, to communicate certain matters prescribed by Chapter 10.550, *Rules of the Auditor General*. Accordingly, this section is not suitable for any other purpose.

Very truly yours,

**Plante & Moran, PLLC**



Blake Roe, CPA  
Partner