

TOWN OF EATONVILLE COMMUNITY REDEVELOPMENT AGENCY

AUDIT PRESENTATION FOR YEAR ENDED SEPTEMBER 30, 2023



CRI CARR
RIGGS &
INGRAM

CPAs and Advisors

AUDITORS' REPORTS AND LETTER

- Independent Auditor's Report on basic financial statements
 - Unqualified
- Government Auditing Standards Report
 - Material weaknesses on financial reporting relating to adjustments
- Compliance with Section 163.387(6) and (7) Florida Statutes
 - Agency didn't submit annual budget or amended budgets to Orange Board of County Commissioners within 10 days after adoption of budget

AUDITORS' REPORTS AND LETTER (CONT)

- Audit adjustments
 - Properly account for balance due from the Town
 - Properly reflect TIF payments and rebate amounts

MANAGEMENT LETTER

- Management Letter
 - Prior findings not corrected
 - Additional Matters (compliance related):
 - Agency did not submit annual budget or amended budget for FY23 to Orange County within 10 days of adoption of such budget

OTHER COMMUNICATIONS

- **Significant accounting policies** – GASB 96 Subscription based IT Arrangements was implemented, policies can be seen in the footnotes. No effect on statements
- **Accounting estimates** – estimated useful lives of capital assets
- **Disagreements with management** – none
- **Consultations with Other Accountants** – none
- **Issues Discussed Prior to Retention** – none
- **Difficulties Encountered During the Audit** – none

QUESTIONS?

