



February 14, 2024

To the Honorable Mayor, City Commission, and City Manager,  
City of Flagler Beach, Florida:

We have reviewed the Fund Balance Policy as provided by the Finance Department on February 14, 2024 in response to audit recommendation 2022-004. Based on our recommendation referenced, we believe that the policy proposed by the City accurately addresses the fund balance considerations noted in our recommendation and that the policy is the corrective action needed to resolve the recommendation for the September 30, 2023 audit.

Respectfully,

A handwritten signature in black ink that reads 'James Moore &amp; Co., P.L.' with a stylized circular flourish at the beginning.

JAMES MOORE & CO., P.L.