



Berger, Toombs, Elam, Gaines & Frank

Certified Public Accountants PL

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To the City Council
City of Westlake, Florida

We are pleased to present this report related to our audit of the basic financial statements of City of Westlake, Florida for the year ended September 30, 2023. This report summarizes certain matters required by professional standards to be communicated to you in your oversight responsibility for the City's financial reporting process.

Auditing standards generally accepted in the United States of America require the auditor to promote effective two-way communication between the auditor and those charged with governance. Consistent with this requirement, the following summarizes our responsibilities regarding the basic financial statement audit as well as observations arising from our audit that are significant and relevant to your responsibility to oversee the financial and related compliance reporting process.

Our responsibility under auditing standards generally accepted in the United States of America and *Government Auditing Standards* issued by the Comptroller General of the United States have been described to you in our engagement letter dated November 20, 2023. Our audit of the basic financial statements does not relieve management or those charged with governance of their responsibilities, which are also described in that letter.

We have issued a separate communication dated April 5, 2024, regarding the planned scope and timing of our audit and identified significant risks.

Management has the ultimate responsibility for the appropriateness of accounting policies used by the City. During the year, other than GASB 96, no significant new accounting policies were adopted nor were there any changes in the existing accounting policies.

We did not identify any significant accounting policies in controversial or emerging areas for which there is a lack of authoritative guidance or consensus.

We did not discuss with management, any significant or unusual transactions nor did we discuss any alternative treatments available under generally accepted accounting policies during the current audit period.

Any audit adjustments, other than those that are clearly trivial, provided by management or communicated to management have been reported to and agreed upon by management. If you would like a detailed listing of all audit adjustments for the current period, please contact us.

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We are not aware of any uncorrected misstatements other than misstatements that are clearly trivial.

We encountered no disagreements with management over the application of significant accounting principles, the basis for judgments made by Management on any significant matters, the scope of the audit or significant disclosures to be included in the financial statements.

We are not aware of any consultations management had with other accountants about accounting or auditing matters.

No significant issues arising from the audit were discussed or were the subject of correspondence with management.

We did not encounter any significant difficulties in dealing with management during the audit process.

We did not encounter any significant and difficult or contentious matters that required consultation outside the engagement team.

Independence is a joint responsibility and is managed most effectively when management, audit committees (or their equivalents), and audit firms work together in considering compliance with American Institute of Certified Public Accountants and Government Accountability Office independence rules. For us to fulfill our professional responsibility to maintain and monitor independence, management, the Council, and Berger, Toombs, Elam, Gaines, and Frank CPAs each play an important role.

Management has made certain written representations to us as part of the audit process. Please contact us if you would like a copy of those representations.

This letter is intended solely for the information and use of the Council and management and is not intended to be and should not be used by anyone other than the intended parties. Please contact J. W. Gaines should you have any questions concerning this letter. We greatly appreciate the opportunity to be of service to City of Westlake, Florida.

Berger, Toombs, Elam, Gaines & Frank
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Fort Pierce, Florida

November 8, 2024