SAMPLE MANAGEMENT LETTER –
DISTRICT SCHOOL BOARDS
(*Revised September 2026*)

(AUDITOR'S LETTERHEAD)

Honorable Chairman and Members of the
(name of county) County District School Board, Florida

Report on the Financial Statements

We have audited the financial statements of the **(name of county) County District School Board**, Florida, as of and for the fiscal year ended June 30, 20XX, and have issued our report thereon dated _____, 20XX. **(If the auditor's report on the financial statements includes any departures from an unmodified opinion, disclose such departures in the management letter.)**

Auditor's Responsibility

We conducted our audit in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; the audit requirements of Title 2 U.S. *Code of Federal Regulations* Part 200, *Uniform Administrative Requirements, Cost Principles*, *and Audit Requirements for Federal Awards* (Uniform Guidance); and Chapter 10.800, Rules of the Auditor General.

Other Reporting Requirements

We have issued our Independent Auditor's Report on Internal Control over Financial Reporting and on Compliance and Other Matters Based on an Audit of Financial Statements Performed in Accordance With *Government Auditing Standards*, Independent Auditor's Report on Compliance for Each Major Federal Program and Report on Internal Control Over Compliance Required by the Uniform Guidance, Schedule of Findings and Questioned Costs, and ***(if applicable)*** our Independent Accountant's Report on an examination conducted in accordance with *AICPA Professional Standards*, AT-C Section 315, regarding compliance requirements in accordance with Chapter 10.800, Rules of the Auditor General. Disclosures in those reports and schedule, which are dated _____, 20XX, should be considered in conjunction with this management letter.

Prior Audit Findings

Section 10.804(1)(f)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 annual financial audit report. Corrective actions have been taken to address findings and recommendations made in the preceding annual financial audit report. ***(If there were no***

recommendations made in the preceding annual financial audit report, state such in the management letter. If an audit finding in the preceding financial audit report remains uncorrected, the auditor must determine whether the finding was also included in the second preceding annual financial audit report. Uncorrected findings in the current annual financial audit report must cite the finding numbers corresponding to the findings in the preceding and, if applicable, the second preceding annual financial audit reports.)

(Although not required, a tabulation such as the following showing the current fiscal year finding numbers along with the finding numbers corresponding to the findings identified in the two preceding annual financial audit reports may be useful in demonstrating compliance with this rule.)

Tabulation of Uncorrected Audit Findings		
2025-26 FY Finding No.	**2024-25 FY Finding No.**	**2023-24 FY Finding No.**
2026-1	2025-1	2024-1

Financial Condition and Management

Section 10.804(1)(f)2., Rules of the Auditor General, requires us to communicate whether or not the **(name of county) County District School Board** has met one or more of the conditions described in Section 218.503(1), Florida Statutes, and to identify the specific condition(s) met. In connection with our audit, we determined that the **(name of county) County District School Board** did not meet any of the conditions described in Section 218.503(1), Florida Statutes. ***(If the entity met any of the conditions in Section 218.503(1), Florida Statutes, revise the language as appropriate; specify in the management letter which of the conditions described in Section 218.503(1), Florida Statutes, were met; and state whether or not the condition(s) resulted from a deteriorating financial condition as defined in Section 10.804(1)(c), Rules of the Auditor General.)***

Pursuant to Sections 10.804(1)(f)5.a. and 10.805(7), Rules of the Auditor General, we applied financial condition assessment procedures for the **(name of county) County District School Board**. It is management's responsibility to monitor the **(name of county) County District School Board's** financial condition, and our financial condition assessment was based in part on representations made by management and review of financial information provided by same. ***(If the financial condition assessment procedures disclosed a deteriorating financial condition, include a statement to that effect and a description of conditions causing the auditor to make this conclusion. Findings regarding deteriorating financial conditions must be prepared in accordance with Section 10.806(3), Rules of the Auditor General. The auditor may state that the assessment was done as of the fiscal year end.)***

Section 10.804(1)(f)3., Rules of the Auditor General, requires that we communicate any recommendations to improve financial management. In connection with our audit, we did not have any such recommendations **(*or, if applicable, state the recommendations*)**.

Transparency

Section 10.804(1)(f)6., Rules of the Auditor General, requires that we communicate the results of our determination as to whether the **(name of county) County District School Board** maintains on its Web site the information specified in Section 1011.035, Florida Statutes. ***(Section 1011.035, Florida Statutes, provides that district school boards shall prominently post on their Web site a plain language version of each proposed, tentative, and official budget that describes each budget item in terms that are easily understandable to the public.)*** In connection with our audit, we determined that the **(name of county) County District School Board** maintained on its Web site the information specified in Section 1011.035, Florida Statutes. ***(If the district school board did not maintain the required information on its Web site, revise the language as appropriate.)***

Additional Matters

Section 10.804(1)(f)4., Rules of the Auditor General, requires us to communicate noncompliance with provisions of contracts or grant agreements, or fraud, waste, or abuse, that has occurred or is likely to have occurred, that has an effect on the financial statements that is less than material but warrants the attention of those charged with governance. In connection with our audit, we did not note any such findings ***(or, if applicable, state the findings and recommendations)***. ***(Auditors should use professional judgment to determine whether and how to communicate internal control deficiencies that are not material weaknesses or significant deficiencies or instances of fraud, noncompliance with provisions of laws or regulations, noncompliance with provisions of contracts or grant agreements, or abuse that do not warrant the attention of those charged with governance.)***

Purpose of this Letter

Our 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, District School Board members, and applicable management and is not intended to be and should not be used by anyone other than these specified parties.

(name of CPA firm)

(City, State)

(date of management letter)

[NOTE: This example management letter for district school boards is intended to provide guidance concerning the preparation of a management letter pursuant to Chapter 10.800, Rules of the Auditor General for Audits of District School Boards. This example management letter should be amended as appropriate based on the auditor's professional judgment regarding the particular circumstances of the audit, Government Auditing Standards, and/or Chapter 10.800, Rules of the Auditor General.]