



START **HERE.** GO **EVERYWHERE.**

July 25, 2022

Jacqueline Bell, CPA
Audit Supervisor
Auditor General's Office
111 W. Madison St., Rm. 876
Tallahassee, FL 32399-1400

Dear Ms. Bell,

Please find the updated CliftonLarsonAllen LLP's Management Letter: *Appendix A- Status of Prior Year's Findings and Current Year Finding Year Ended June 30, 2021* as confirmation that the omitted item mentioned in your recent letter, has been included as per the requirements of Chapter 10.850, *Rules of the Auditor General*. Please see attached documentation.

Respectfully,

A handwritten signature in black ink, appearing to read "J. Collins".

Jacquelin Collins
Superintendent
Oasis Charter Schools
Cape Coral Charter School Authority

CC: Kathryn H. DuBose, Coordinator, Florida JLAC
Kris Kessler, CliftonLarsonAllen, LLC
Mark Mason, Finance Director, City of Cape Coral
Dr. Guido Minaya, Governing Board Chair

**FOUR
SCHOOLS,
ONE
VISION**

239.424.6100



239.541.1039



TheOasisAdvantage.com



3519 Oasis Blvd., Cape Coral, FL 33914





MANAGEMENT LETTER

Board of Directors
Cape Coral Charter School Authority
Cape Coral, Florida

Report on the Financial Statements

We have audited the financial statements of the Cape Coral Charter School Authority (the Authority), a component unit of the City of Cape Coral, Florida, as of and for the fiscal year ended June 30, 2021, and have issued our report thereon dated January 18, 2022.

Auditors' 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; and Chapter 10.850, Rules of the Auditor General.

Other Reporting Requirements

We have issued our Independent Auditors' Report on Internal Control over Financial Reporting and Compliance and Other Matters Based on an Audit of the Financial Statements Performed in Accordance with *Government Auditing Standards*. Disclosures in that report, which is dated January 18, 2022, should be considered in conjunction with this management letter.

Prior Audit Findings

Section 10.854(1)(e)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. See Appendix A for the current year status of findings and recommendations made in the preceding annual financial audit report.

Official Title

Section 10.854(1)(e)5., Rules of the Auditor General, requires the name or official title of the entity and the school code assigned by the Florida Department of Education be disclosed in this management letter. The official title and the school code assigned by the Florida Department of Education of the four schools that comprise the Authority are Oasis Charter Elementary School – South (4143), Oasis Charter High School (4181), Oasis Charter Middle School (4171), and Oasis Elementary Charter School – North (4151).

Financial Condition and Management

Sections 10.854(1)(e)2. and 10.855(11), Rules of the Auditor General, require us to apply appropriate procedures and communicate whether or not the School 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 School did not meet any of the conditions described in Section 218.503(1), Florida Statutes.

Pursuant to Sections 10.854(1)(e)6. a. and 10.855(12), Rules of the Auditor General, we applied financial condition assessment procedures for the School. It is management's responsibility to monitor the School's financial condition, and our financial condition assessment was based in part on representations made by management and the review of financial information provided by same.

Section 10.854(1)(e)3., Rules of the Auditor General, requires that we communicate any recommendations to improve financial management. In connection with our audit, we did not note any such findings

Transparency

Sections 10.854(1)(e)7. and 10.855(13), Rules of the Auditor General, require that we apply appropriate procedures and communicate the results of our determination as to whether the Authority maintains on its Web site the information specified in Section 1002.33(9)(p), Florida Statutes. In connection with our audit, we determined that the School maintained on its Web site the information specified in Section 1002.33(9)(p), Florida Statutes.

Additional Matters

Section 10.854(1)(e)4., Rules of the Auditor General, requires us to communicate noncompliance with provisions of contracts or grant agreements, or abuse, that have occurred, or are likely to have occurred, that have 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.

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, the Board of Directors, applicable management, and the School Board of Lee County, and is not intended and should not be used by anyone other than these specified parties.



CliftonLarsonAllen LLP

Fort Myers, Florida
January 18, 2022

**CAPE CORAL CHARTER SCHOOL AUTHORITY
 APPENDIX A – STATUS OF PRIOR YEAR’S FINDINGS AND CURRENT YEAR FINDING
 YEAR ENDED JUNE 30, 2021**

Prior Year Findings			Current Year Status		
2019 Finding Reference #	2020 Finding Reference #	Comment	Cleared	Partially Cleared	Not Cleared
2019-001	2020-001	Audit Adjustment			X See 2021-001
2019-002	2020-002	Evaluating Florida Retirement System (FRS) Plan Changes	X		

LIST OF EDUCATIONAL ENTITIES
THAT HAVE NOT PROVIDED SIGNIFICANT ITEMS
OMITTED FROM 2020-21 FISCAL YEAR AUDIT REPORTS OR
FROM AUDIT REPORT TRANSMITTAL CORRESPONDANCE
AS OF MAY 31, 2022

Item(s) Omitted:

- (A) The date the audit report was delivered to the local governmental entity was not included in correspondence accompanying the audit report submitted to the Auditor General, although required by Section 10.558(3), Rules of the Auditor General.
- (B) Uncorrected audit findings that were also included in the second preceding fiscal year audit report were not identified in the audit report, although required by Section 10.554(1)(i)1., Rules of the Auditor General.
- (C) A written statement of explanation or rebuttal concerning the findings in the management letter was excluded from the audit report, although required by Sections 10.557(3)(l) and 10.558(1), Rules of the Auditor General.
- (D) A statement as to whether corrective actions have been taken to address findings and recommendations made in the preceding audit report was excluded from the management letter accompanying the audit report, although required by Section 10.554(1)(i)1., Rules of the Auditor General.

Note: All references to Rules of the Auditor General are to rules in effect for the 2020-21 fiscal year.