

Distinguished Members of the Board of County Commissioners
 Honorable Kenneth P. Burke, Clerk of the Circuit Court and Comptroller
 Honorable Mike Twitty, Property Appraiser
 Honorable Bob Gualtieri, Sheriff
 Honorable Julie Marcus, Supervisor of Elections
 Honorable Charles Thomas, Tax Collector
 Pinellas County, Florida

This letter serves as an addendum to the Management Letter dated March 25, 2022, and covering Pinellas County, Florida's (the County) fiscal year ended September 30, 2021.

Special District Component Unites

Section 10.554(1)(i)5.c., Rules of the Auditor General, requires, if appropriate, that we communicate the failure of a special district that is a component unit of a county, municipality, or special district, to provide the financial information necessary for proper reporting of the component unit within the audited financial statements of the county, municipality, or special district in accordance with Section 218.39(3)(b), Florida Statutes. In connection with our audit, we did not note any special district component units that failed to provide the necessary information for proper reporting in accordance with Section 218.39(3)(b), Florida Statutes.

Exhibit A

Information required by
 Rules of the Auditor General, Chapter 10.550, Local Government Entity Audits, (1)(i).6

		Pinellas County Health Facilities Authority	Pinellas County Education Facilities Authority
a.	The total number of district employees compensated in the last pay period of the district's fiscal year being reported:	0	0
b.	The total number of independent contractors to whom nonemployee compensation was paid in the last month of the district's fiscal year being reported	0	0
c.	All compensation earned by or awarded to employees, whether paid or accrued, regardless of contingency	\$ -	\$ -
d.	All compensation earned by or awarded to nonemployee independent contractors, whether paid or accrued, regardless of contingency	\$ -	\$ -
e.	Each construction project with a total cost of at least \$65,000 approved by the district that is scheduled to begin on or after October 1 of the fiscal year being reported, together with the total expenditures for such project	None	None
f.	A budget variance report based on the budget adopted under Section 189.016(4), Florida Statutes, before the beginning of the fiscal year being reported if the district amends a final adopted budget under Section 189.016(6), Florida Statutes	N/A	N/A

The information above (a. through f.) has not been subjected to the auditing procedures applied in the audit of the basic financial statements, and accordingly, we do not express an opinion or provide any assurance on them.

Crowe LLP
Crowe LLP

Tampa, Florida
June 30, 2022