



**CLARIFICATION TO MANAGEMENT LETTER  
IN ACCORDANCE WITH THE RULES OF THE  
AUDITOR GENERAL OF THE STATE OF FLORIDA  
FOR THE YEAR ENDED SEPTEMBER 30, 2021  
ISSUED ON MARCH 29, 2022**

Section 10.554(1)(a)1., Rules of the Auditor General, requires that we determine whether or not corrective actions have been taken to address findings made in the preceding annual financial audit report. The recommendations 2020-001 (Payroll and Benefit Accruals) and 2020-002 (Compliance with Cash Deposits Policy) made by the predecessor auditor were addressed by the Town of Jupiter, Florida (the "Town"), during the fiscal year ended September 30, 2021 and as such, are not repeated.

Additionally, items 2020-001 and 2020-002 reported by the predecessor auditor were not identified as findings. The items were reported as "recommendations to improve financial management".

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 Honorable Mayor, Town Council, Audit Committee and applicable management, and is not intended to be and should not be used by anyone other than these specified parties.

West Palm Beach, Florida

*Marcum LLP*

March 29, 2022

