



**Addendum to Management Letter in Accordance With  
Chapter 10.550, Rules of the Florida Auditor General**

RSM US LLP

Honorable Mayor and Members of the Village Council  
Bal Harbour Village, Florida

**Addendum to Management Letter**

This letter shall serve as an addendum to our original management letter for Bal Harbour Village, Florida (the Village) for the year ended September 30, 2024, issued in accordance with the Rules of the Auditor General of the State of Florida, dated March 31, 2025.

**Property Assessed Clean Energy (PACE) Programs**

As required by Section 10.554(1)(i)6.a., *Rules of the Auditor General*, Village management represented that the PACE programs authorized pursuant to Section 163.081 or Section 163.082, *Florida Statutes*, did not operate within the Village's geographical boundaries during the fiscal year under audit.

This information has not been subjected to the auditing procedures applied in the audit of the basic financial statements of the Village, and accordingly, we do not express an opinion or provide any assurance on it.

**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 Honorable Mayor and Members of the Village Council and applicable management and is not intended to be and should not be used by anyone other than these specified parties.

*RSM US LLP*

Fort Lauderdale, Florida  
April 25, 2025