

**SAMPLE MANAGEMENT LETTER –
CHARTER SCHOOLS AND CHARTER TECHNICAL CAREER CENTERS,
THE FLORIDA VIRTUAL SCHOOL, AND
VIRTUAL INSTRUCTION PROGRAM PROVIDERS
(Revised June 2025)**

(AUDITOR'S LETTERHEAD)

To the **Board of Directors of (name of entity)**, Florida

Report on the Financial Statements

We have audited the financial statements of the **(name of entity)**, 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; **(if applicable)** 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 10.850, 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 the Financial Statements Performed in Accordance with *Government Auditing Standards*, **(if applicable)** Independent Auditor's Report on Compliance for Each Major Federal Program and Report on Internal Control over Compliance required by the Uniform Guidance, and **(if applicable)** Schedule of Findings and Questioned Costs. Disclosures in those reports and schedule, which are dated__, 20XX, 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. 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 annual 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 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		
Current Year Finding No.	2023-24 FY Finding No.	2022-23 FY Finding No.
2025-1	2024-1	2023-1

Official Title

Section 10.854(1)(e)5., Rules of the Auditor General, requires that 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 entity are ***(legal name of entity and school code; for example, 011234)***.

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 ***(name of charter school or center)*** 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 charter school or center)*** 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 resulted from a deteriorating financial condition, as defined in Section 10.854(1)(b), Rules of the Auditor General.)***

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 ***(name of charter school or center)***. It is management’s responsibility to monitor the ***(name of charter school or center)***’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 the deteriorating financial condition. Findings regarding a deteriorating financial condition must be prepared in accordance with Section 10.856(3), Rules of the Auditor General. The auditor may state that the assessment was done as of the fiscal year-end.)***

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 have any such recommendations ***(or, if applicable, state the recommendations)***.

Transparency

Sections 10.854(1)(e)7. and 10.855(13), Rules of the Auditor General, require us to apply appropriate procedures and communicate the results of our determination as to whether the **(name of charter school)** 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 **(name of charter school)** maintained on its Web site the information specified in Section 1002.33(9)(p), Florida Statutes. **(If the entity did not maintain the required information on its Web site, revise the language as appropriate.)**

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 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 judgement 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 **(refer to other governmental agencies if appropriate)**, the Board of Directors, applicable management, and **(name of entity's charter sponsor)** 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 charter schools and charter technical career centers, Florida Virtual School, and virtual instruction program providers is intended to provide guidance concerning the preparation of a management letter pursuant to Chapter 10.850, Rules of the Auditor General for Audits of Charter Schools and Charter Technical Career Centers, The Florida Virtual School, and Virtual Instruction Program Providers. This example management letter should be amended as appropriate based on the auditor's professional judgment regarding the particular circumstances of the audit; Chapter 10.850, Rules of the Auditor General; and applicable auditing standards.]