



Carr, Riggs & Ingram, LLC  
4010 NW 25th Place  
Gainesville, FL 32606

352.372.6300  
352.375.1583 (fax)  
CRLcpa.com

## MANAGEMENT LETTER

To the Members of the Board of Directors  
Citrus Information Cooperative

### Report on the Financial Statements

We have audited the financial statements of the Citrus Information Cooperative (the "CIC"), Florida, as of and for the fiscal year ended September 30, 2021, and have issued our report thereon dated March 3, 2022.

### 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 and Chapter 10.550, Rules of the Auditor General.

### Other Reporting Requirements

We have issued our Independent Auditors' 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*; and Independent Accountants' Report on an examination conducted in accordance with *AICPA Professional Standards*, AT-C Section 315, regarding compliance requirements in accordance with Chapter 10.550, Rules of the Auditor General. Disclosures in those reports, which are dated March 3, 2022, should be considered in conjunction with this management letter.

### Prior Audit Findings

Section 10.554(1)(i)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 financial audit report. The CIC has no uncorrected prior audit findings that are required to be identified pursuant to the Rules of the Auditor General.

### Financial Condition and Management

Sections 10.554(1)(i)5.a. and 10.556(7), Rules of the Auditor General, require us to apply appropriate procedures and communicate the results of our determination as to whether or not the CIC has met one or more of the conditions described in Section 218.503(1), Florida Statutes, and to identify the specific conditions met. In connection with our audit, we determined that the CIC did not meet any conditions described in Section 218.503(1), Florida Statutes.

Pursuant to Sections 10.554(1)(i)5.b. and 10.556(8), Rules of the Auditor General, we applied financial condition assessment procedures for the CIC. It is management's responsibility to monitor the CIC'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.

Section 10.554(1)(i)2., 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.

**Specific Information**

As required by Section 218.39(3)(c), Florida Statutes, and Section 10.554(1)(i)6, Rules of the Auditor General, CIC reported:

- a. The total number of employees compensated in the last pay period of the fiscal year as 0.
- b. The total number of independent contractors to whom nonemployee compensation was paid in the last month of the fiscal year as 0.
- c. All compensation earned by or awarded to employees, whether paid or accrued, regardless of contingency as 0.
- d. All compensation earned by or awarded to nonemployee independent contractors, whether paid or accrued, regardless of contingency as 0.
- e. There were no construction projects with a total cost of at least \$65,000 approved by CIC that was scheduled to begin on or after October 1 of the fiscal year being reported.
- f. Budget variance information based on the budget approved by CIC is as follows:

<i>For the year ended September 30, 2021</i>	<b>Budget Original and Final</b>	<b>Actual Amounts</b>	<b>Variance</b>
Revenues			
Property Appraiser	952,159	952,159	-
Other	5,000	243,377	238,377
Total Revenues	957,159	1,195,536	238,377
 Total Expenditures	 957,159	 1,090,501	 (133,342)
 Excess of revenues over (under) expenditures	 - 	 105,035 	 105,035 

**Additional Matters**

Section 10.554(1)(i)3., 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, the Board of Directors and applicable management, and is not intended to be and should not be used by anyone other than these specified parties.

We wish to take this opportunity to thank you and your staff for the cooperation and courtesies extended to us during the course of the audit. Please let us know if you have any questions or comments concerning the letter, our accompanying reports, or other matters.

*Carr, Riggs & Ingram, L.L.C.*

Gainesville, Florida

March 3, 2022