



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

RSM US LLP

To the Board of Directors  
Lake Worth Beach Community Redevelopment Agency  
Lake Worth Beach, Florida

**Report on the Financial Statements**

We have audited the financial statements of the Lake Worth Beach Community Redevelopment Agency (the CRA), a component unit of the City of Lake Worth Beach, Florida (the City), as of and for the fiscal year ended September 30, 2021, and have issued our report thereon dated May 13, 2022.

This communication is being issued as an addendum to the previously issued management letter in accordance with the Rules of the Auditor General of the State of Florida, dated May 13, 2022.

**Special District Component Units**

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

- a. There were 5 CRA employees compensated in the last pay period of the CRA's fiscal year.
- b. The total number of independent contractors to whom nonemployee compensation was paid in the last month of the CRA's fiscal year was zero.
- c. All compensation earned by or awarded to employees, whether paid or accrued, regardless of contingency was \$446,936.
- d. All compensation earned by or awarded to nonemployee independent contractors, whether paid or accrued, regardless of contingency was zero.
- e. There are no construction projects with a total cost of at least \$65,000 approved by the CRA that is scheduled to begin on or after October 1 of the fiscal year being reported.
- f. A budget variance report based on the budget adopted under Section 189.016(4), Florida Statutes, and the amended budget under Section 189.016(6), Florida Statutes. This information is disclosed as required supplementary information in the CRA's September 30, 2021 financial statements.

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

**Purpose of this Communication**

This addendum to the 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 Board of Directors, and applicable CRA management, and is not intended to be and should not be used by anyone other than these specified parties.

*RSM US LLP*

West Palm Beach, Florida  
September 14, 2022

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