

September 8, 2022

Community Redevelopment Board
And the Executive Management
Lauderdale Lakes CRA
4300 NW 36th Street
Lauderdale Lakes, FL 33319

Attn: Mister Richard Voss **Rickvoss@aud.state.fl.us**

RE: Desk Review of the Lauderdale Lakes CRA – FY 2021

Our audit firm, HCT Certified Public Accounts & Consultants, LLC (HCT) was engaged by the Lauderdale Lakes Community Redevelopment Agency (the “Agency”) to perform auditing services for the year ended September 30, 2021. In accordance with the attachment to the letter regarding the desk review, please see the below answers as requested.

The CRA does not have any participating employees in the FRS; therefore the Note to the Financial Report related to the FRS will be deleted.

Regarding the information in the Management Letter, please see the attached worksheets that are relevant to the following information:

- (1) Total number of employees compensated in the last pay period is 4.
- (2) Total number of independent contractors compensated in the last month of the fiscal year is 3.
- (3) All compensation paid and accrued for all employees is \$402,987.
- (4) All compensation paid and accrued to independent contractors is \$73,863.
- (5) The CRA did not have new contracts scheduled to begin after October 1, 2020 with a cost exceeding \$65,000.
- (6) A Budget Variance Report is included in the RSI section on page 43 of the financial report.

As the engagement partner, I can be reached via email at rh Harvey@hct-cpa.com as needed.

Regards,

HCT Certified Public Accountants & Consultants, LLC

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