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OFFICE OF THE CITY MANAGER
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CITY CLERK'S OFFICE

LETTER TO COMMISSION

TO: Mayor Mattie Herrera Bower and Members of the City Commission

FROM: Jorge M. Gonzalez, City Manager

DATE: July 20, 2009

SUBJECT: **External Auditor's (McGladrey & Pullen) Annual Audit Report on the City of Miami Beach (the City) for the period ended September 30, 2008**

Attached for your information is the external auditor's report on the City for the fiscal year ended September 30, 2008. The City's Comprehensive Annual Financial Report (CAFR) for the fiscal year ended September 30, 2008 and accompanying report to the Honorable Mayor and Members of the City Commission (the Report) are dated March 30, 2009 which represents the date that the auditor's field work was completed and the date required to be used for the report under generally accepted auditing standards. The Report from McGladrey and Pullen (the Auditors) was received by the City on July 13, 2009. This package includes the following:

- A. The Report to the Mayor and Members of the City Commission, discussing the Auditor's required communications to the Mayor and City Commission, accounting estimates and, recently issued governmental accounting standards.

The Report also includes the following:

- Exhibit A - Certain written communications between management and the Auditors. A summary of audit adjustments which includes one journal entry resulting from a reclassification proposed by the Auditors and recorded by the City, and the City's representation letter to the Auditors in connection with the audit of the basic financial statements as of and for the year ended September 30, 2008;
 - Exhibit B - McGladrey & Pullen's Independent Auditor's Report on Internal controls over financial reporting and on compliance and other matters based on an audit of financial statements performed in accordance with *Governmental Auditing Standards*;
 - Exhibit B - McGladrey & Pullen's Independent auditor's report on compliance with requirements applicable to each major federal program and state project and on internal controls over compliance in accordance with OMB Circular A-133 and Chapter 10.550, *Rules of the Auditor General of the State of Florida* and Schedule of Expenditures on Federal Awards and State Financial Assistance; and
 - Exhibit B - McGladrey & Pullen's management letter, in accordance with the *Rules of the Auditor General of the State of Florida*, to the Mayor and Members of the City Commission.
- B. The City's Comprehensive Annual Financial Report (CAFR) for the fiscal year ended September 30, 2008.

If you have any questions or need additional information please contact Patricia Walker at 305-673-7574

JMG:PDW:aw

A handwritten signature or set of initials, possibly 'JMG', written in black ink. The signature is stylized and somewhat illegible, appearing to be written over the typed text 'JMG:PDW:aw'.