



MIAMI BEACH

OFFICE OF THE CITY MANAGER
NO. LTC # **219-2010**

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LETTER TO COMMISSION
CITY CLERK'S OFFICE

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

FROM: Jorge M. Gonzalez, City Manager

DATE: August 11, 2010

SUBJECT: **External Auditor's (McGladrey & Pullen) Annual Audit Report on the City of Miami Beach (the City) for the period ended September 30, 2009**

Attached for your information is the external auditor's report on the City for the fiscal year ended September 30, 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, summary of recorded audit adjustments, accounting estimates and, recently issued governmental accounting standards.

The Report also includes the following:

- Exhibit A - Certain written communications between management and the Auditors – Representation letter;
 - 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, 2009.

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

JMG:PDW:aw