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OFFICE OF THE CITY MANAGER
NO. LTC # 227-2014

LETTER TO COMMISSION

TO: Mayor Phillip Levine and Members of the City Commission

FROM: Jimmy L. Morales, City Manager

DATE: July 3, 2014

SUBJECT: **External Auditor's (McGladrey & Pullen) Annual Audit Report on the City of Miami Beach (the City) for the period ended September 30, 2013**

Attached for your information is the external auditor's report on the City for the fiscal year ended September 30, 2013. 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 letters;
- Exhibit B - McGladrey & Pullen's Single Audit Reports in Accordance with OMB Circular A-133 and the Florida Single Audit Act; and
- Exhibit B - McGladrey & Pullen's management letter, in accordance with the *Rules of the Auditor General of the State of Florida*.

- B. The City's Comprehensive Annual Financial Report (CAFR) for the fiscal year ended September 30, 2013.

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

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