



## City Auditor's Office

TO: Mark Mason, Financial Services Director  
FROM: Andrea R. Russell, City Auditor *ARR*  
DATE: May 16, 2024  
SUBJECT: 24-04 Building Fund Audit Engagement Letter

As a supplement to our entrance conference for the above referenced audit, we are providing the following information in relation to our planned scope, methodology, and objectives. The scope, methodology, and objectives are subject to expansion or changes as deemed necessary during the performance of the audit. The following is intended as an overview only:

### Scope

The scope of the audit will include Building Fund policies, procedures, and transactions from FY19 through March 31, 2024.

### Methodology

Our approach includes interviews with staff, reviews of relevant laws, regulations, agreements, policies, and examination of source documents.

### Objectives

- To determine if transactions in the Building Fund are allowable in accordance with Florida State Statute and City policies and procedures.
- To determine if the Building Fund's fund balance is accurate and complies with the Florida State Statute.

C: Michael Ilczyszyn, City Manager  
Connie Barron, Assistant City Manager  
Crystal Feast, Deputy Financial Services Director  
Natalie Enrico, Senior Accounting Manager  
Agnes Sikora, Senior Accountant  
Matt Grambow, Interim Development Services Director  
Christopher H. Moran, CPA, Moran Smith CPA  
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Lynn Boldissar, CCCIA  
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