PINELLAS COUNTY, FLORIDA

REQUIRED AUDITOR COMMUNICATIONS

FISCAL YEAR ENDED SEPTEMBER 30, 2025

Jeff Wolf, CPA - Partner

forvis mazars

Required Communications to Governing Board (See Handout)

- Auditor Responsibilities
- Management Responsibilities
- Internal Controls and Compliance
- Significant Difficulties (none)
- Unusual Accounting Conventions (none)
- Disagreements with Management (none)
- Audit Adjustments (none)
- Audit Schedule

Services and Deliverables

- Independent Auditor’s Report
  - Unmodified Opinion
- Auditor’s Report on Internal Control over Financial Reporting and on Compliance and Other Matters
  - No findings

Services and Deliverables

- Auditor’s Report on Internal Compliance and Internal Control over Compliance Applicable to Each Major Federal Program, State Project
  - Unmodified Opinion
  - No Material Weaknesses, Significant Deficiencies, Findings or Questioned Costs
  - 4 federal programs and 3 state projects were audited

Management Letter

- No findings or non-compliance

Services and Deliverables

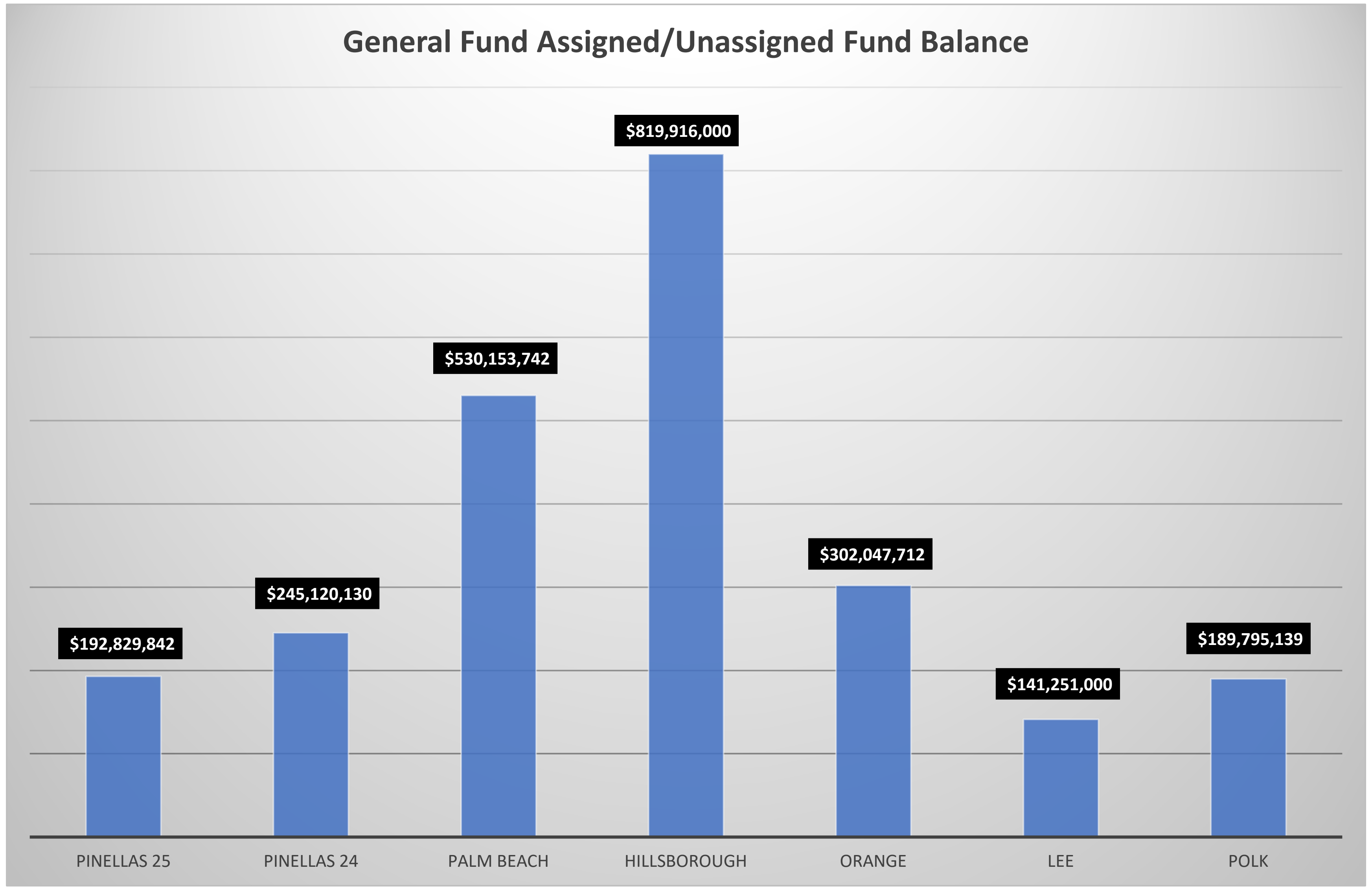
- Independent Accountant's Reports
    - No non-compliance
- Agreed Upon Procedures Report – Solid Waste Management Facility
    - No Exceptions
- Unmodified Opinions Issued On:
    - All Constitutional Officers
    - Community Redevelopment Agency
    - Passenger Facility Charges Collected and Expended (As Reported to the FAA)

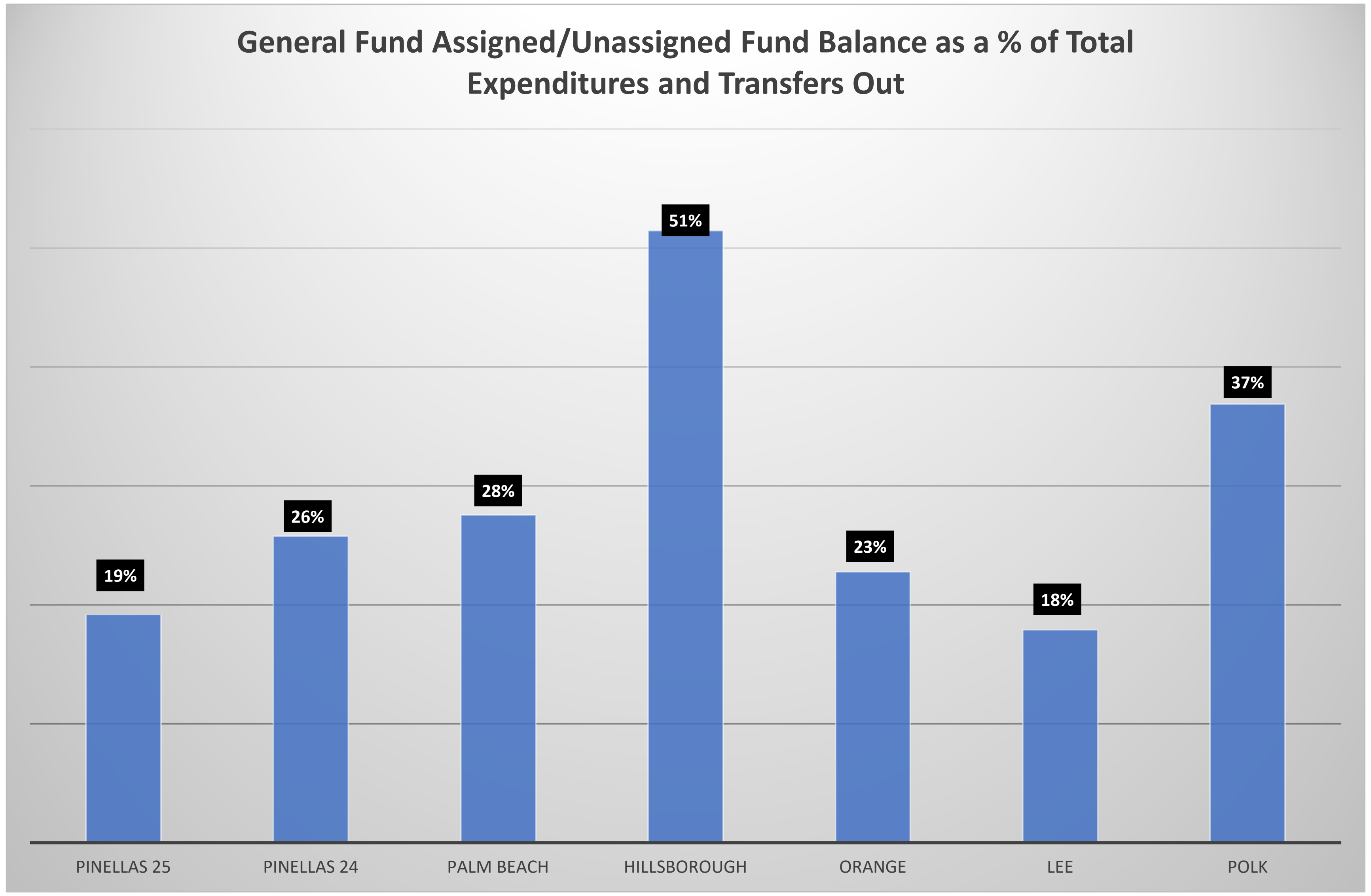
Comparative Data

- Data on the counties listed below obtained from the Florida Auditor Generals website for the 2024 ACFRs
  - Palm Beach
  - Hillsborough
  - Lee
  - Orange
  - Polk

- Data for Pinellas County taken from the 2024 and 2025 county ACFRs

Comparative Data





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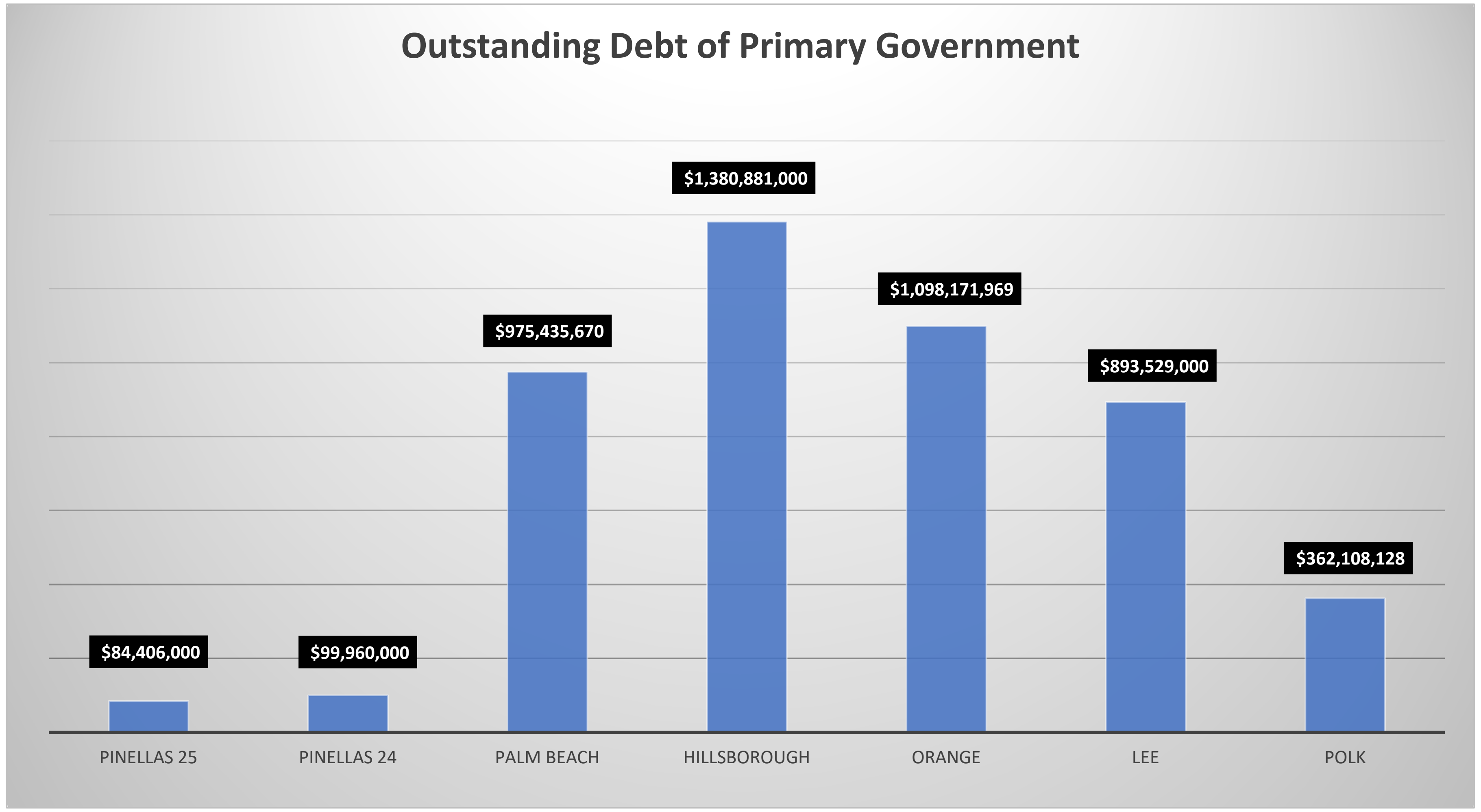

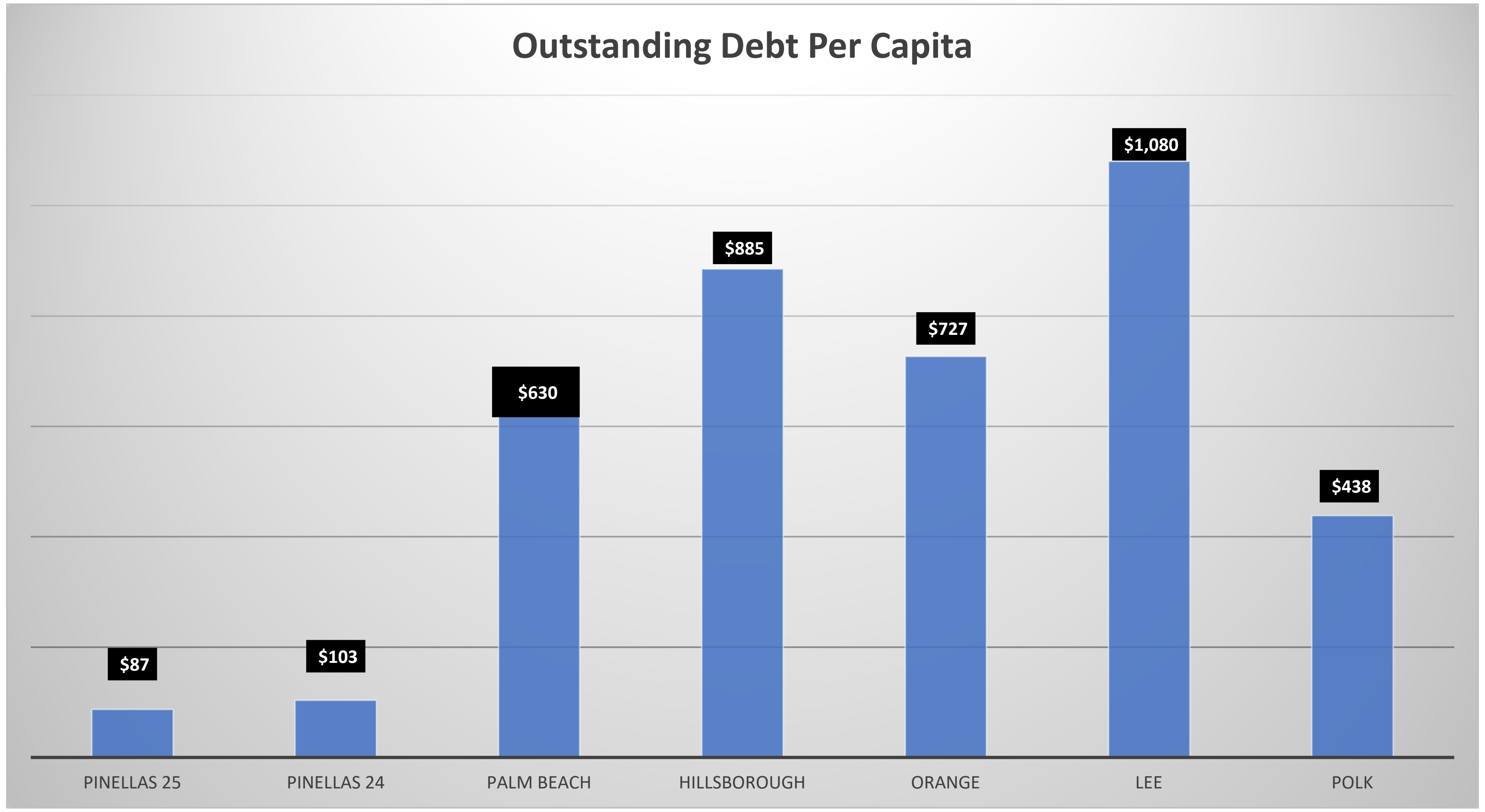

Contact

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