

HERNANDO COUNTY, FLORIDA

Required Auditor Communications
Fiscal Year Ended September 30, 2023

Presented By
Jeff Wolf, CPA



Required Communications

(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 (pg. 19)
- Report on Internal Control over Financial Reporting and on Compliance (pg. 207)
- Single Audit Report (pg. 209)
- Management Letter (pg. 221)
- Independent Accountant's Reports (pg. 223 & pg. 224)

Questions or Comments

