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**From:** Tablack, George <[GTABLACK@broward.org](mailto:GTABLACK@broward.org)>  
**Sent:** Thursday, July 25, 2019 7:51 AM  
**To:** Cassini, Gretchen <[GCassini@broward.org](mailto:GCassini@broward.org)>; Henry, Bertha <[BHENRY@broward.org](mailto:BHENRY@broward.org)>  
**Subject:** Fwd: RSM Surtax Audit Engagement

Yes

Sent from my iPhone

Begin forwarded message:

**From:** "Friedman, Brett" <[Brett.Friedman@rsmus.com](mailto:Brett.Friedman@rsmus.com)>  
**Date:** July 24, 2019 at 6:44:33 PM EDT  
**To:** "Tablack, George" <[GTABLACK@broward.org](mailto:GTABLACK@broward.org)>  
**Subject: Re: RSM Surtax Audit Engagement**

**External Email:** Do not reply, click links, or open attachments unless you recognize the sender's **email address** as legitimate and know the content is safe.

From what I read this seems to be in line with what we discussed. Your team will be preparing separate fund financial statements just like you do for BCAD, Port and WWS and we will be opining on those fund financials and you would then have issued stand alone financials of the fund.

Sent from my iPhone

On Jul 24, 2019, at 5:15 PM, Tablack, George <[GTABLACK@broward.org](mailto:GTABLACK@broward.org)> wrote:

PLEASE CONFIRM.

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**From:** PHILLIP C ALLEN <[philandsally@bellsouth.net](mailto:philandsally@bellsouth.net)>  
**Sent:** Saturday, July 20, 2019 12:06 PM

**To:** Cassini, Gretchen <[GCassini@broward.org](mailto:GCassini@broward.org)>; Tablack, George <[GTABLACK@broward.org](mailto:GTABLACK@broward.org)>  
**Cc:** Wallace, Angela <[AJWALLACE@broward.org](mailto:AJWALLACE@broward.org)>  
**Subject:** RE: RSM Surtax Audit Engagement

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George, as a member of the Broward County Independent Transportation Surtax Oversight Board, I am asking for clarification of the proposed audit scope of the County's upcoming financial audit of the Surtax Fund for the year ended September 30, 2019.

At a prior meeting of the Oversight Board we were presented with a scoping letter addressed to the Board of County Commissioners. The Oversight Board requested certain considerations to allow the Oversight Board to fulfill its responsibility to conduct an audit of the surtax funds and issue an annual report on the financial and management of the Mobility Advance Program as directed by County Ordinance.

I have been provided a letter dated July 15, 2019 from RSM the county's external auditor. The letter to the Oversight Board acknowledges that RSM has been engaged by the county to audit the financial statements of the funds and the county's intent to submit same to the Oversight Board.

While the Oversight Board has not addressed the proposed contents of its mandated Annual Report, I can well envision that the inclusion of a separate set of financial statements will be an integral component to insure transparency of such transactions.

I will be asking the Oversight Board at its June 25<sup>th</sup> meeting to seek clarification that the proposed scope of the County's annual audit will be sufficient to permit the issuance of a "liftable" set of financial statements as is currently provided for the County of its Airport, Water Wastewater, and Port funds.

Please coordinate your response to this inquiry with Gretchen.

Thank you,  
Phillip Allen

**From:** [Cassini, Gretchen](#)  
**Sent:** Monday, July 1, 2019 3:06 PM  
**To:** '[Phil Allen](#)'  
**Cc:** [Wallace, Angela](#)

**Subject:** FW: RSM Surtax Audit Engagement

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**From:** Tablack, George <[GTABLACK@broward.org](mailto:GTABLACK@broward.org)>

**Sent:** Monday, July 1, 2019 2:43 PM

**To:** Cassini, Gretchen <[GCassini@broward.org](mailto:GCassini@broward.org)>; Johnson, Rose <[RJOHNSON@broward.org](mailto:RJOHNSON@broward.org)>

**Subject:** RE: RSM Surtax Audit Engagement

I'm waiting on revised engagement letter.  
I will forward to you immediately upon receipt.

Keep in mind a very important point: We have absolutely no choice in auditing the 1% as a part of the County's audited statements. Any separate effort would be redundant.

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**From:** Cassini, Gretchen <[GCassini@broward.org](mailto:GCassini@broward.org)>

**Sent:** Thursday, May 23, 2019 3:45 PM

**To:** Tablack, George <[GTABLACK@broward.org](mailto:GTABLACK@broward.org)>; Johnson, Rose <[RJOHNSON@broward.org](mailto:RJOHNSON@broward.org)>

**Subject:** RSM Surtax Audit Engagement

George:

The action item was approved by the Oversight Board subject to the inclusion of amendments identified on the attached.

Please let me know if you have any questions,

<image001.png>

**GRETCHEN M. CASSINI, JD**

BROWARD COUNTY ADMINISTRATION

ASSISTANT COUNTY ADMINISTRATOR

115 South Andrews Avenue, 409

Fort Lauderdale, Florida 33301

(954) 357.7000 (MAIN)

(954) 357.7579 (DIRECT) (954) 279.9811 (CELL)

<image002.jpg>

<19880ADD6DF54C1BB845B63D9D2A4318.png>

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<image002.jpg>

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