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July 15, 2019

The Independent Transportation Surtax Oversight Board  
Broward County  
115 S Andrews Ave  
Fort Lauderdale, FL 33301

Dear Oversight Board members:

We have been engaged by Broward County, Florida (County) to audit the financial statements of the County's Transportation Sales Surtax Fund as of and for the year ending September 30, 2019 and the related notes to the financial statements. It is our understanding that the County intends to furnish a copy of its financial statements as of and for the year ending September 30, 2019, including our audit report thereon, to you.

Management is responsible for the preparation and fair presentation of the financial statements in accordance with accounting principles generally accepted in the United States of America; this includes the design, implementation and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free of material misstatement, whether due to fraud or error.

Our responsibility is to express an opinion on those financial statements based on our audit. We will conduct the audit in accordance with auditing standards generally accepted in the United States of America. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement. An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

Because of the inherent limitations of an audit, together with the inherent limitations of internal control, an unavoidable risk that some material misstatements may not be detected exists, even though the audit is properly planned and performed in accordance with auditing standards generally accepted in the United States of America. Also, an audit is not designed to detect errors or fraud that are immaterial to the financial statements. Further, the audit is not a substitute for your own due diligence and investigation,

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The Independent Transportation Surtax Oversight Board  
July 15, 2019  
Page 2

and we make no representation that our audit will be sufficient for your purposes. In addition, events and circumstances that might occur after the date of our report may limit for your purposes the relevance of the financial statements and/or our report thereon.

This letter is issued solely for your benefit and does not extend to any successor in interest.

Sincerely,

RSM US LLP



Brett Friedman  
Engagement Partner