

September 30, 2016

The Auditor General for the State of Florida  
111 W Madison St,  
Tallahassee, FL 32399

RE: Audited Financial Statements for Inlet Grove Community High School for the year ended  
June 30, 2016

To Whom It May Concern:

We are writing this letter to clarify the delay in delivering the audit report for Inlet Grove Community High School for the year ended June 30, 2016. We are still in the process of reconciling of the Government Accounting Standards Board number 68 (GASB 68) information from the Florida Retirement System (FRS) to Inlet Grove Community High School's audited financial statements for the year ended June 30, 2016. Once this information is reconciled, we will issue the audit report in its final form.

We would also like to inform your office that during the audit, we did not identify any deficiencies in the organization's internal controls. Also the results of our compliance tests disclose no instances of noncompliance or other matters that are required to be reported under Governmental Auditing Standards or Section 10.854 Rules of the Auditor General of the State of Florida.

If you have any additional questions regarding this matter, please do not hesitate to ask.

Sincerely,

A handwritten signature in blue ink, appearing to read "Roderick Harvey".

Roderick Harvey, CPA, CVA  
Managing Partner