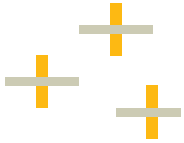


Oviedo Community Redevelopment Agency (CRA)

Audit Results for the Year Ending September 30, 2024





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Leadership of Your Audit Team



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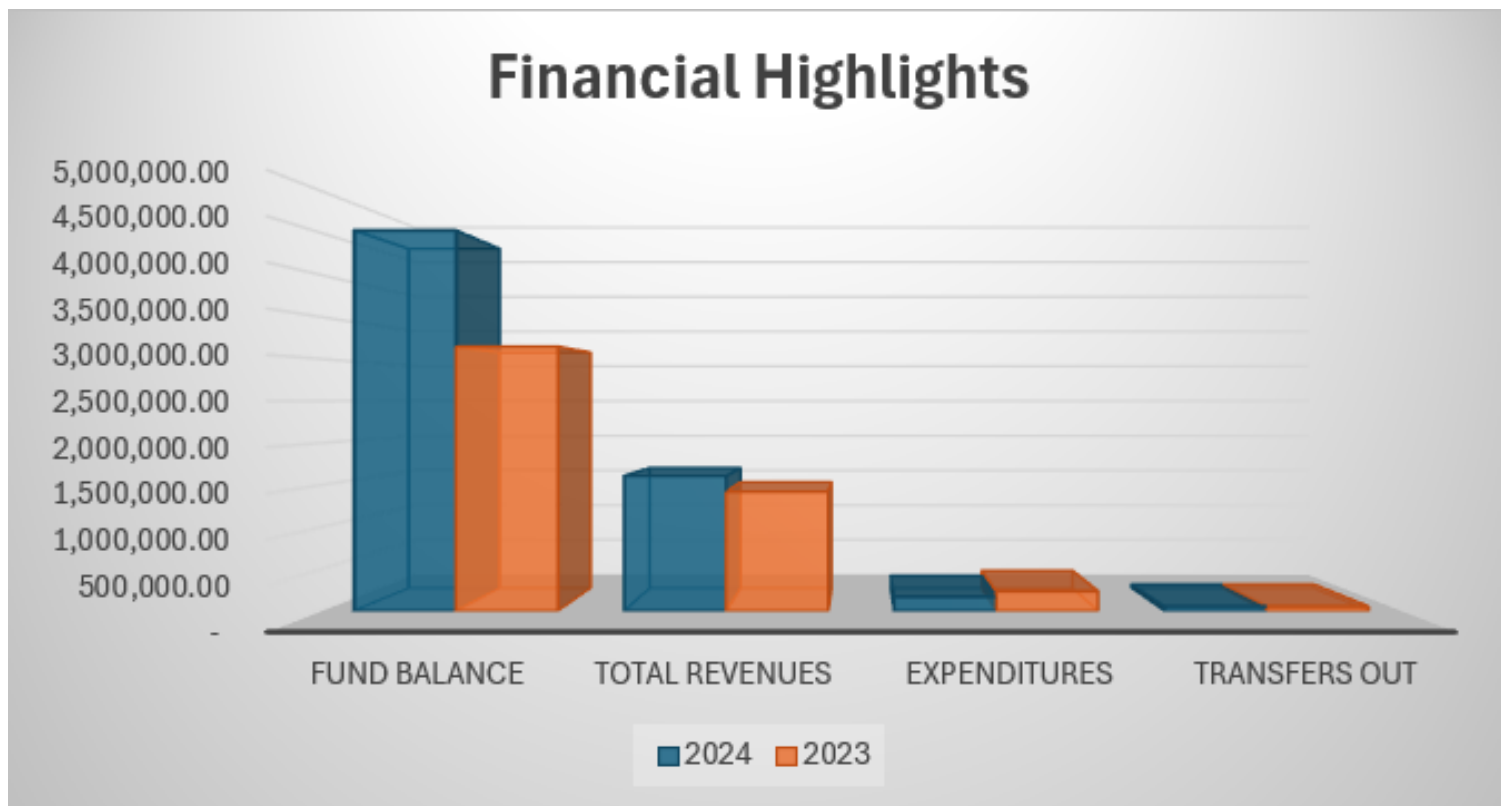
Auditor's Reports

Matter	Conclusion
Auditor's Opinion on Financial Statements and Notes	<ul style="list-style-type: none">Fairly stated in all material respectsUnmodified Opinion ("Clean" Opinion)
Internal Control, Compliance, and Other Matters	<ul style="list-style-type: none">No material weaknesses in internal control over financial reporting were reported under Government Auditing StandardsNo instances of non-compliance or other matters required to be reported under Government Auditing Standards

Auditor's Reports

Matter	Conclusion
Compliance with F.S. 163.387 (6) and (7)	<ul style="list-style-type: none">• The CRA complied, in all material respects, with compliance requirements for redevelopment trust funds.
Compliance with F.S. 218.415	<ul style="list-style-type: none">• The CRA complied, in all material respects, with compliance requirements for local government investments
Management Letter Rules of the Auditor General 10.550	<ul style="list-style-type: none">• No findings of deteriorating financial condition or financial emergency although some use of fund balance/net position

Significant Events and Financial Highlights

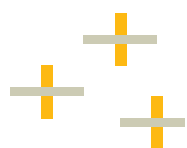


Solely for the use of City, including management and those charged with governance

Other Audit Matters

Matter	Conclusion
Accounting Policies	<ul style="list-style-type: none">• No new accounting policies were adopted• No transactions were noted for which there is a lack of authoritative guidance
Adjustments detected by the audit process	<ul style="list-style-type: none">• There were no audit adjustments detected during our audit procedures
Financial statement disclosures	<ul style="list-style-type: none">• The disclosures are neutral, consistent, and clear
Disagreements with Management	<ul style="list-style-type: none">• None
Difficulties encountered in performing our audit.	<ul style="list-style-type: none">• We encountered no significant difficulties in dealing with management in performing and completing our audit

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Thank You - Questions?



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