

## COMMUNICATION WITH THOSE CHARGED WITH GOVERNANCE

Honorable Mayor and City Commissioners  
City of Gainesville, Florida

We have audited the financial statements of the Wild Spaces and Public Places (WSPP) funds, a blended component unit of the City of Gainesville, Florida (the City), for the year ended September 30, 2019. Professional standards require that we provide you with the information about our responsibilities under generally accepted auditing standards and *Government Auditing Standards*, as well as certain information related to the planned scope and timing of our audit. We have communicated such information in our letter to you dated December 27, 2019. Professional standards also require that we communicate to you the following information related to our audit:

### **Qualitative Aspects of Accounting Practices**

Management is responsible for the selection and use of appropriate accounting policies. The significant accounting policies used by the City are described in Note 1 to the financial statements. No new accounting policies were adopted and the application of existing policies was not changed during the year ended September 30, 2019.

We noted no transactions entered into by the governmental unit during the year for which there is a lack of authoritative guidance or consensus. All significant transactions have been recognized in the financial statements in the proper period.

### **Accounting Estimates**

Accounting estimates are an integral part of the financial statements prepared by management and are based on management's knowledge and experience about past and current events, and assumptions about future events. Certain accounting estimates are particularly sensitive because of their significance to the financial statements and because of the possibility that future events affecting them may differ significantly from those expected. No significant estimates meeting this criteria were identified.

### **Financial Statement Disclosures**

Certain financial statement disclosures are particularly sensitive because of their significance to financial statement users. The financial statement disclosures are neutral, consistent, and clear.

### **Difficulties Encountered in Performing the Audit**

The completion of our audit was delayed because of delays in receiving necessary support to schedules to complete the audit and the draft financial statements. The delays are attributed to limited staffing in the finance department and allocation of some of those resources to the implementation of WorkDay.

## CERTIFIED PUBLIC ACCOUNTANTS

Gainesville | Ocala | Tallahassee | Sarasota | Orlando | Lakeland  
purvisgray.com

Members of American and Florida Institutes of Certified Public Accountants

An Independent Member of the BDO Alliance USA

Honorable Mayor and City Commissioners  
City of Gainesville, Florida

**Corrected and Uncorrected Misstatements**

Professional standards require us to accumulate all known and likely misstatements identified during the audit, other than those that are clearly trivial, and communicate them to the appropriate level of management. A listing of such corrected audit adjustments is attached. No uncorrected misstatements were noted.

**Disagreements with Management**

For purposes of this letter, a disagreement with management is a financial accounting, reporting, or auditing matter, whether or not resolved to our satisfaction, that could be significant to the financial statements or the auditor’s report. We are pleased to report that no such disagreements arose during the course of our audit.

**Management Representations**

We have requested certain representations from management that are included in the management representation letter dated September 10, 2020.

**Management Consultations with Other Independent Accountants**

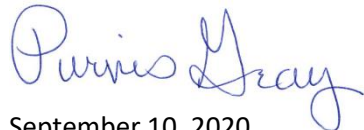
In some cases, management may decide to consult with other accountants about auditing and accounting matters, similar to obtaining a “second opinion” on certain situations. If a consultation involves application of an accounting principle to the governmental unit’s financial statements or a determination of the type of auditor’s opinion that may be expressed on those statements, our professional standards require the consulting accountant to check with us to determine that the consultant has all the relevant facts. To our knowledge, there were no such consultations with other accountants.

**Other Audit Findings or Issues**

We generally discuss a variety of matters, including the application of accounting principles and auditing standards, with management each year prior to retention as the City’s auditors. However, these discussions occurred in the normal course of our professional relationship and our responses were not a condition to our retention.

**Restriction on Use**

This information is intended solely for the use of the Mayor, City Commissioners, and management of the City, and is not intended to be, and should not be, used by anyone other than these specified parties.



September 10, 2020  
Gainesville, Florida

CITY OF GAINESVILLE, FLORIDA  
LISTING OF AUDIT ADJUSTMENTS - WSPP  
SEPTEMBER 30, 2019

Number	Name	Account No	Debit	Credit
1	Accounts Payable	358-02-2020 358	145,639.34	
1	Improvements Other Than Bldg	358-44-850-B259-5720-6030 358		(145,639.34)

To accrue accounts payable for items identified during search for unrecorded liabilities.