

CLEARWATER COMMUNITY REDEVELOPMENT AGENCY

AUDIT PRESENTATION FOR YEAR ENDED SEPTEMBER 30, 2024

April 28, 2025



CRI CARR
RIGGS &
INGRAM
CPAs and Advisors

AUDITOR'S REPORT AND LETTER

- **Independent Auditor's Report on basic financial statements**
 - Unmodified opinion
- **Government Auditing Standards Report**
 - No material weaknesses or significant deficiencies or other instances of noncompliance
- **Management Letter**
 - No findings to communicate

AUDITOR'S REPORTS AND LETTER, cont.

- **Local Government Investment Policies Report**
 - No significant issues noted

- **Report on Compliance with Redevelopment Trust Fund**
 - No significant issues noted

OTHER COMMUNICATIONS

- **Significant accounting policies**

No significant changes to accounting policies, policies can be seen in the footnotes

- **Accounting estimates**

Receivables allowance, fair value of investments and estimated useful lives of capital assets

- **Significant difficulties encountered in the audit**

No significant difficulties in dealing with management

- **Disagreements with management**

No disagreements arose during the course of the audit

- **Other findings or issues**

None noted

- **Corrected and uncorrected misstatements**

None noted

- **Issues discussed with management prior to retention**

None noted

- **Internal control deficiencies**

None noted

QUESTIONS?

