



FORD - SCOTT

& ASSOCIATES, L.L.C.

CERTIFIED PUBLIC ACCOUNTANTS

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MANAGEMENT LETTER

Mayor and Members of Governing Body
City of Margate

We have completed our audit procedures for the calendar year 2019 and again want to express to the Governing Body that we received complete cooperation and assistance from all the City employees. While performing our procedures, we did identify some areas that we would like to bring to your attention for corrective action or to improve your controls.

During our examination of vouchers through our voucher testing, the following was noted:

- Several items and/or services were ordered and received prior to a purchase order being issued.
- We were unable to trace approval of payment to the approved bill list for one item tested.

We recommend that the City examine the procedures currently in place to ensure that purchases are handled properly.

During audit fieldwork, it was brought to our attention that there was \$1,100 missing from the beach tag change fund. We recommend that the City implement better proper procedures and controls regarding the security of change funds.

We are always available to assist you in implementing any of our suggestions, or to respond to any questions you may have. Please feel free to call on us throughout the year. We appreciate the obvious concern and effort put forth by all City employees.

FORD, SCOTT, & ASSOCIATES, L.L.C.
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Leon P. Costello

Leon P. Costello
Certified Public Accountant
Registered Municipal Accountant
No. 393

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