

October 8, 2019

Mr. Randy Singh
Deputy County Administrator
County Administrator's Office
Orange County, Florida
201 S. Rosalind Avenue, 5th Floor
Orlando, Florida 32801

Dear Mr. Singh:

As discussed in the Auditor Selection Committee meeting on October 4, 2019, the dissolution of the Orange County Educational Facilities Authority has resulted in an absence of management available to provide required representations for an unmodified audit opinion. Although audit services conducted were of value to inclusion of the Authority in the Orange County CAFR, Florida Statutes do not require a separate audit of the entity, given its absence of activity.

You noted during the meeting that, given the circumstances, we should not proceed further on the audit. This letter is provided to obtain your written confirmation of this discontinuance, and that we should forego issuance of our report.

Yours truly,

Cherry Bekaert LLP

Cherry Bekaert LLP

Confirmation that the audit of the Orange County Education Facilities Authority for the period ended May 30, 2019 should be discontinued, without report issuance.

Accepted and agreed to by
Orange County, Florida:

By: *Randy Singh*

Title: *Deputy County Administrator*

Date: *10/14/19*