

MANAGEMENT LETTER

Honorable Mayor and Members  
of the Town Council  
Town of Bronson  
Bronson, Florida

**Report on the Financial Statements**

We have audited the financial statements of the Town of Bronson, Florida (the Town), as of and for the fiscal year ended September 30, 2015, and have issued our report thereon dated May 5, 2016.

**Auditors' Responsibility**

We conducted our audit in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; OMB Circular A-133, *Audits of States, Local Governments, and Non-Profit Organizations*; and Chapter 10.550, *Rules of the Auditor General*.

**Other Reports and Schedule**

We have issued our Independent Auditors' Report on Internal Control over Financial Reporting and on Compliance and Other Matters Based on an Audit of the Financial Statements Performed in Accordance with *Government Auditing Standards*; Independent Auditors' Report on Compliance for Each Major Federal Program and on Internal Control Over Compliance Required by OMB Circular A-133; Schedule of Findings and Questioned Costs; and Independent Accountants' Report on an examination conducted in accordance with AICPA Professional Standards, Section 601, regarding compliance requirements in accordance with Chapter 10.550, *Rules of the Auditor General*. Disclosures in those reports and schedule, which are dated May 5, 2016, should be considered in conjunction with this management letter.

**Prior Audit Findings**

Section 10.554(1)(i)1., *Rules of the Auditor General*, requires that we determine whether or not corrective actions have been taken to address findings and recommendations made in the preceding annual financial audit report. Prior Year Findings and Recommendations are reported below:

**Prior Year Findings and Recommendations**

**ML 2009-4**

■ **Water and Sewer Fund**

*Condition*—The Town's water and sewer fund has not been able to operate self-sufficiently under the current rate structure. The water and sewer fund has recorded operating losses for the last several years.

*Recommendation*—*During fiscal year 2015 rates were increased.* We recommend the Town continue to increase the water and sewer rates to a level that will recover all operating expenses and eliminate future operating losses.

This finding was also reported in the fiscal years 2014, 2013, 2012, 2011, 2010, and 2009 management letters.

**Certified Public Accountants**

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