



**BOARD OF COUNTY COMMISSIONERS  
OFFICE OF THE COMMISSION AUDITOR**

**M E M O R A N D U M**

**TO:** Carlos Lopez-Cantera  
Property Appraiser

**FROM:** Charles Anderson  
Commission Auditor

A handwritten signature in black ink, appearing to read "Charles Anderson", is written over the printed name.

**DATE:** July 1, 2013

**SUBJECT: Audit of Property Exempt from Taxation per Florida Statutes**

In accordance with actions taken at the June 4, 2013 BCC meeting, subject audit which involved your department, was removed from the Office of the Commission Auditor (OCA) Calendar Year 2013 Work Plan. Section 193.074, Florida Statutes, limits the Commission Auditor's access to property tax information deemed confidential. Because of scope limitations, OCA cannot obtain the necessary evidential matter and the audit is considered closed.

We appreciate the courtesies and assistance extended to our staff during the audit process.