



**BROWARD METROPOLITAN PLANNING  
ORGANIZATION**

**Audited Financial Statements Presentation  
March 12, 2026**

## Internal control related matters

- The purpose of our audit was to express an opinion on the financial statements taken as a whole.
- Audit included consideration of internal control over financial reporting to design audit procedures that are appropriate in the circumstances for the purpose of expressing our opinions on the financial statements.
- We are not expressing an opinion on the effectiveness of Broward Metropolitan Planning Organization's internal controls.
- Our audit of the internal control was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies, and therefore; they may exist as they were not identified.

# Areas of audit emphasis

## Financial Statements

### Financial Reporting

- Obtained an understanding of the Financial Reporting Process.
- Reviewed the Financial Statements for conformity with GAAP.
- Reviewed the disclosures ensuring applicable disclosures were included in accordance with related accounting standards.

### Revenues

- Revenues totaled \$20.3M on June 30, 2025 as compared to \$20M on June 30, 2024.
- A sample of significant transactions was taken for various revenue streams and tested for completeness, accuracy and presentation of the revenues recorded.

### Expenses

- Expenses totaled \$18.4M on June 30, 2025 as compared to \$19.8M on June 30, 2024.
- A sample of significant transactions was taken for various expenditure items and tested for completeness, accuracy and presentation of the expenses recorded.

### Capital Assets

- Balance of \$0.38M on June 30, 2025 as compared to \$0.42M on June 30, 2024.

### Receivables

- Balance of \$2.9M on June 30, 2025 as compared to \$3.6M on June 30, 2024.

### Long Term Debt

- Balance of \$5.7M on June 30, 2025 as compared to \$8.7M on June 30, 2024.

# Conclusion:

Audit of the financial statements for the year ended ***June 30, 2025:***

Our audit was conducted in accordance with the terms established in the audit engagement letter dated ***February 05, 2026.***

Our audit is complete, and we issued an unmodified or “Clean” opinion on the financial statements on ***February 26, 2026.***

**Questions?**

**HCT**  
