

April 30, 2026

To the Governing Board and Executive Director
Metro Transportation Engineering and Construction Cooperative
Trade Centre South
100 West Cypress Creek Road, Suite 650
Fort Lauderdale, Florida 33309

We have audited financial statements of the governmental activities and each major fund of Metro Transportation Engineering and Construction Cooperative ("MTECC") for the year ended September 30, 2025. Professional standards require that we provide you with information about our responsibilities under generally accepted auditing standards and *Government Auditing Standards*, as well as certain information related to the planned scope and timing of our audit. We have communicated such information in our letter to you dated December 16, 2025. Professional standards also require that we communicate to you the following information related to our audit.

Significant Audit Matters

Qualitative Aspects of Accounting Practices

Management is responsible for the selection and use of appropriate accounting policies. The significant accounting policies used by MTECC are described in Note 1 to the financial statements. As described in Note 5 to the financial statements, MTECC adopted Governmental Accounting Standards Board ("GASB") Statement No. 102, *Certain Risk Disclosures*, in 2025. This statement establishes disclosure requirements for certain concentrations and constraints that may make a government vulnerable to the risk of a substantial impact. The adoption of this statement impacted note disclosures and did not result in a cumulative effect adjustment to beginning net position. We noted no transactions entered into by MTECC during the year for which there is a lack of authoritative guidance or consensus. All significant transactions have been recognized in the financial statements in the proper period.

Certain financial statement disclosures are particularly sensitive because of their significance to financial statement users. The most sensitive disclosure affecting the financial statements was:

The disclosure in Note 2 to the financial statements of cash in excess of \$250,000, the FDIC limit.

The financial statement disclosures are neutral, consistent, and clear.

Difficulties Encountered in Performing the Audit

We encountered no significant difficulties in dealing with management in performing and completing our audit.

Corrected and Uncorrected Misstatements

Professional standards require us to accumulate all known and likely misstatements identified during the audit, other than those that are clearly trivial, and communicate them to the appropriate level of management. The attached schedule summarizes uncorrected misstatements of the financial statements. Management has determined that their effects are immaterial, both individually and in the aggregate, to the financial statements taken as a whole. The uncorrected misstatements or the matters underlying them could potentially cause future period financial statements to be materially misstated, even though, in our judgment, such uncorrected misstatements are immaterial to the financial statements under audit. In addition, misstatements identified as a result of audit procedures and corrected by management have been reflected in the financial statements.

Disagreements with Management

For purposes of this letter, a disagreement with management is a financial accounting, reporting, or auditing matter, whether or not resolved to our satisfaction, that could be significant to the financial statements or the auditor's report. We are pleased to report that no such disagreements arose during the course of our audit.

Management Representations

We have requested certain representations from management that are included in the management representation letter dated April 30, 2026.

Management Consultations with Other Independent Accountants

In some cases, management may decide to consult with other accountants about auditing and accounting matters, similar to obtaining a "second opinion" on certain situations. If a consultation involves application of an accounting principle to MTECC's financial statements or a determination of the type of auditor's opinion that may be expressed on those statements, our professional standards require the consulting accountant to check with us to determine that the consultant has all the relevant facts. To our knowledge, there were no such consultations with other accountants.

Other Audit Findings or Issues

We generally discuss a variety of matters, including the application of accounting principles and auditing standards, with management each year prior to retention as MTECC's auditors. These discussions occurred in the normal course of our professional relationship and our responses were not a condition to our retention.

Other Matters

We applied certain limited procedures to the Management's Discussion and Analysis, Statement of Revenues, Expenditures and Changes in Fund Balance – Budget and Actual – General Fund and Statement of Revenues, Expenditures and Changes in Fund Balance – Budget and Actual – Capital Projects Fund, which are required supplementary information ("RSI") that supplements the basic financial statements. Our procedures consisted of inquiries of management regarding the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We did not audit the RSI and do not express an opinion or provide any assurance on the RSI.

Restriction on Use

This information is intended solely for the use of the MTECC Governing Board and management of MTECC and is not intended to be, and should not be, used by anyone other than these specified parties.

Very truly yours,



S. Davis & Associates, P.A.

Attachment

Metro Transportation Engineering and Construction Cooperative
 Summary of Uncorrected Misstatements
 September 30, 2025

	Description	Fund	Debit	Credit	Fund Balance/Net Position
1	Unrecorded reimbursable grant expenditures, accounts payable, accounts receivable, and grant revenue – year-end cutoff	Capital Projects Fund	Expenditures \$9,018 Accounts Receivable \$9,018	Accounts Payable \$9,018 Grant Revenue \$9,018	No effect – revenues and expenditures both understated
2	Expenditure reclassification – to reclassify expenditures recorded in an incorrect account to the proper expenditure account	General Fund	Expenditures \$5,176	Expenditures \$5,176	No effect – reclassification within expenditures