

**Independent Auditor's Report on
Examination of Management's Assertion
About Compliance with Specified Requirements**

Honorable Mayor and City Council
City of Tampa, Florida

We have examined management's assertion, included in its representation letter dated November 22, 2000, that the City of Tampa, Florida (the City), complied with the allowable cost requirements established in the grant agreements applicable to the state grants and aids appropriations identified on schedule of state financial assistance for the year ended September 30, 2000 included in the accompanying general purpose financial statements. As discussed in that representation letter, management is responsible for the City's compliance with those requirements. Our responsibility is to express an opinion on management's assertion about the City's compliance based on our examination.

Our examination was made in accordance with attestation standards established by the American Institute of Certified Public Accountants and, accordingly, included examining, on a test basis, evidence about the City's compliance with those requirements and performing such other procedures as we considered necessary in the circumstances. We believe that our examination provides a reasonable basis for our opinion. Our examination does not provide a legal determination on the City's compliance with specified requirements.

In our opinion, management's assertion that the City of Tampa, Florida, complied with the allowable cost requirements established in the grant agreements applicable to state grants and aids appropriations identified in the schedule of state financial assistance for the year ended September 30, 2000, is fairly stated, in all material respects.

This report is intended solely for the information of the Mayor, City Council, management and state grants and aids appropriation grantor agencies and is not intended to be and should not be used by anyone other than these specified parties.

Ernst & Young LLP

November 22, 2000