

**Report on Compliance and on Internal Control Over Financial  
Reporting Based on an Audit of General Purpose Financial Statements Performed  
in Accordance with *Government Auditing Standards***

Honorable Mayor and City Council  
City of Tampa, Florida

We have audited the accompanying general-purpose financial statements of the City of Tampa, Florida (the City) as of and for the year ended September 30, 2000, and have issued our report thereon dated November 22, 2000. We did not audit the financial statements of the Florida Aquarium, Inc., a discretely presented component unit of the City, whose statements reflect 100% of the assets and the revenues of the City's discretely presented component units. Those financial statements were audited by other auditors whose report has been furnished to us, and our opinions, insofar as they relate to data included for the Florida Aquarium, Inc. is based on the report of the other auditors. We conducted our audit in accordance with auditing standards generally accepted in the United States and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States.

### **Compliance**

As part of obtaining reasonable assurance about whether the City's general purpose financial statements are free of material misstatement, we performed tests of the City's compliance with certain provisions of laws, regulations, contracts, and grants, noncompliance with which could have a direct and material effect on the determination of general purpose financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective for our audit and, accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance that are required to be reported herein under *Government Auditing Standards*.

### **Internal Control over Financial Reporting**

In planning and performing our audit, we considered the City's internal control over financial reporting in order to determine our auditing procedures for the purpose of expressing our opinion on the general purpose financial statements and not to provide assurance on internal control over financial reporting. Our consideration of internal control over financial reporting would not necessarily disclose all matters in internal control over financial reporting that might be material weaknesses. A material weakness is a condition in which the design or operation of one or more of the internal control components does not reduce to a relatively low level the risk that

misstatements in amounts that would be material in relation to the general purpose financial statements being audited may occur and not be detected within a timely period by employees in the normal course of performing their assigned functions. We noted no matters involving internal control over financial reporting and its operation that we consider to be material weaknesses as defined above. However, we noted other matters involving internal control over financial reporting and its operation that we have reported to the management of the City in a separate letter dated November 22, 2000.

This report is intended for the information of the Mayor, City Council, management and the Auditor General, State of Florida and is not intended to be and should not be used by anyone other than these specified parties.

*Ernst + Young LLP*

November 22, 2000