



CARR, RIGGS & INGRAM, L.L.C.

ACCEPTED in Open Session  
5/5/2026  
Manatee County Board of County  
Commissioners

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**INDEPENDENT ACCOUNTANT’S REPORT**

Honorable Members of the  
Board of County Commissioners  
Manatee County, Florida

We have examined the Manatee County, Florida’s (the “County”) compliance with the following Florida Statutes sections during the fiscal year ended September 30, 2025:

- Section 365.172(10) Emergency communications number E911 system fund
- Section 365.173(2)(d) Emergency communications number E911 system fund
- Section 288.8018(1) Funds related to the Deepwater Horizon oil spill
- Section 218.415 Investment of public funds

Management of the County is responsible for the County’s compliance with the specified requirements. Our responsibility is to express an opinion on the County’s compliance with the specified requirements based on our examination.

Our examination was conducted in accordance with attestation standards established by the AICPA. Those standards require that we plan and perform the examination to obtain reasonable assurance about whether the County complied, in all material respects, with the specified requirements referenced above. An examination involves performing procedures to obtain evidence about whether the County complied with the specified requirements. The nature, timing, and extent of the procedures selected depend on our judgement, including an assessment of the risks of material noncompliance, whether due to fraud or error. We believe that the evidence we obtained is sufficient and appropriate to provide a reasonable basis for our opinion.

We are required to be independent and to meet our ethical responsibilities in accordance with relevant ethical requirements relating to the examination engagement.

Our examination does not provide a legal determination on the County’s compliance with specified requirements.

In our opinion, the County complied, in all material respects, the aforementioned requirements for fiscal year ended September 30, 2025.

This report is intended solely for the information and use of the Florida Auditor General, Manatee County, Florida, Board of County Commissioners and management, and is not intended to be and should not be used by anyone other than these specified parties.

*Carr, Riggs & Ingram, L.L.C.*

Carr, Riggs, & Ingram, L.L.C.

Bradenton, Florida  
March 6, 2026

**Emailed to N. Unruh & J. Brewer, 5/7/26, RT**