



INTEGRITY. . . . KNOWLEDGE. . . . SERVICE. . . . COMMITMENT®

October 18, 2023

To the Board of Directors  
Jewish Federation of Greater Naples, Inc.  
Naples, Florida

We have audited the financial statements of Jewish Federation of Greater Naples, Inc. (the “Organization”) for the years ended June 30, 2023, and 2022 and have issued our report thereon dated October 18, 2023. Professional standards require that we provide you with information about our responsibilities under generally accepted auditing standards, as well as certain information related to the planned scope and timing of our audit. We have communicated such information in our engagement letter dated September 19, 2023. Professional standards also require that we communicate to you the following information related to our audits.

Significant Audit Findings

*Qualitative Aspects of Accounting Practices*

Management is responsible for the selection and use of appropriate accounting policies. The significant accounting policies used by Jewish Federation of Greater Naples, Inc. are described in Note A to the financial statements. We noted no transactions entered into by the Organization 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.

Accounting estimates are an integral part of the financial statements and are based on management’s knowledge and experience about past and current events and assumptions about future events. Certain accounting estimates are particularly sensitive because of their significance to the financial statements and because of the possibility that future events affecting them may differ significantly from those expected. The most sensitive estimates affecting the financial statements were:

Management’s estimate of the estimated of depreciation of property and equipment is based on their estimated useful lives. We evaluated key factors and assumptions used to develop the estimated useful lives in determining that it is reasonable in relation to the financial statements taken as a whole.

**Affiliations**

**American Institute of Certified Public Accountants ♦ Florida Institute of Certified Public Accountants**

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**Fort Myers ♦ Jacksonville♦ Miami ♦ Naples♦ Orlando♦ Sanibel ♦ Tampa♦ West Palm Beach\***

*\*By Appointment Only*

Management's estimate of fair value beneficial interest in assets held by other is based on amounts reported to the Organization by the Top Jewish Foundation. We evaluated key factors and assumptions used to develop the fair value of beneficial interest in assets held by others in determining that it is reasonable in relation to the financial statements taken as a whole.

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

*Difficulties Encountered in Performing the Audit*

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

*Uncorrected Misstatements*

Professional standards require us to accumulate all misstatements identified during the audit, other than those that are clearly trivial, and communicate them to the appropriate level of management.

Management has corrected all such misstatements.

*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 October 18, 2023.

*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 the Organization'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.

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*Other Audit Findings*

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

*Other Matters*

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

Sincerely,

A handwritten signature in black ink, appearing to read "Stroemer & Company, LLC". The signature is stylized and written over a horizontal line. The letters "S", "C", and "L" are prominent and large.

Stroemer & Company, LLC