



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

May 14, 2025

To the Board of Directors
Sanibel Historical Museum & Village, Inc.
Sanibel, Florida

We have audited the financial statements of Sanibel Historical Museum & Village, Inc. (the "Organization") for the year ended September 30, 2024 and have issued our report thereon dated May 14, 2025. 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 January 13, 2025. Professional standards also require that we communicate to you the following information related to our audit.

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 Sanibel Historical Museum & Village, Inc. are described in Note A to the financial statements. No new accounting policies were adopted, and the application of existing policies was not changed during the year ended September 30, 2024. 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.

No significant estimates were noted.

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

Affiliation*

Florida Institute of Certified Public Accountants
American Institute of Certified Public Accountants

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

*By Appointment Only

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 our audit.

Management Representations

We have requested certain representations from management that are included in the management representation letter dated May 14, 2025.

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.

Other Audit Findings

It was noted that the Board is using budgets only to monitor the financial position of the Organization. It is recommended that Budgets in conjunction with the monthly financial statements are used by the Board if Directors to monitor financial performance as monthly financial statements provide current information about the financial position of the organization and allow for informed decision-making.

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

Sanibel Historical Museum & Village, Inc.

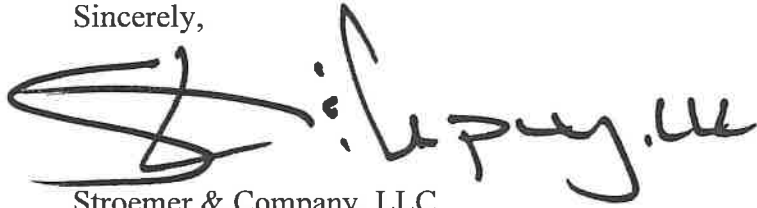
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course of our professional relationship and our responses were not a condition to our retention.

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 with a large, sweeping "S" and a trailing flourish.

Stroemer & Company, LLC