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**INDEPENDENT AUDITOR'S REPORT ON INTERNAL CONTROL OVER FINANCIAL  
REPORTING AND ON COMPLIANCE AND OTHER MATTERS BASED ON AN AUDIT  
OF FINANCIAL STATEMENTS PERFORMED IN ACCORDANCE WITH  
GOVERNMENT AUDITING STANDARDS**

The Honorable Board of County Commissioners  
St. Lucie County, Florida

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of St. Lucie County, Florida, as of and for the year ended, and September 30, 2019 the related notes to the financial statements, and have issued our report thereon dated March 27, 2020.

**Internal Control Over Financial Reporting**

In planning and performing our audit, we considered St. Lucie County, Florida's internal control over financial reporting to determine the audit procedures that are appropriate in the circumstances for the purpose of expressing our opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of St. Lucie County, Florida's internal control. Accordingly, we do not express an opinion on the effectiveness of St. Lucie County, Florida's internal control over financial reporting.

*A deficiency in internal control* exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct misstatements on a timely basis. A *material weakness* is a deficiency, or combination of deficiencies, in internal control, such that there is a reasonable possibility that a material misstatement of the entity's financial statements will not be prevented, or detected and corrected on a timely basis. A *significant deficiency* is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

Our consideration of internal control over financial reporting was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified.

The Honorable Board of County Commissioners  
St. Lucie County, Florida

### **Compliance and Other Matters**

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

### **Purpose of this Report**

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the entity's internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the entity's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.



Berger, Toombs, Elam, Gaines & Frank  
Certified Public Accountants  
Fort Pierce, Florida

March 27, 2020



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## INDEPENDENT AUDITOR'S REPORT ON COMPLIANCE FOR EACH MAJOR FEDERAL PROGRAM AND STATE PROJECT AND REPORT ON INTERNAL CONTROL OVER COMPLIANCE REQUIRED BY THE UNIFORM GUIDANCE AND CHAPTER 10.550 RULES OF THE AUDITOR GENERAL

The Honorable Board of County Commissioners  
St. Lucie County, Florida

### ***Report on Compliance for Each Major Federal Program and State Project***

We have audited St. Lucie County, Florida's compliance with the types of compliance requirements described in the *OMB Compliance Supplement* and the Florida Department of Financial Services Projects Compliance Supplement that could have a direct and material effect on each of St. Lucie County, Florida's major Federal programs and State projects for the year ended September 30, 2019. St. Lucie County, Florida's major Federal programs and State projects are identified in the summary of auditor's results section of the accompanying schedule of findings and questioned costs.

### ***Management's Responsibility***

Management is responsible for compliance with the requirements of laws, regulations, contracts and grants applicable to Federal programs and State projects.

### ***Auditor's Responsibility***

Our responsibility is to express an opinion on compliance for each of St. Lucie County, Florida's major Federal programs and State projects based on our audit of the types of compliance requirements referred to above. We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; the audit requirements of Title 2 U.S. *Code of Federal Regulations* Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance), the Florida Department of Financial Services Projects Compliance Supplement and Chapter 10.550, Rules of the Auditor General. Those standards, the Uniform Guidance, the Florida Department of Financial Services Projects Compliance Supplement and Chapter 10.550, Rules of the Auditor General, require that we plan and perform the audit to obtain reasonable assurance about whether noncompliance with the types of compliance requirements referred to above that could have a direct and material effect on a major Federal program or State project occurred. An audit includes examining, on a test basis, evidence about St. Lucie County, Florida's compliance with those requirements and performing such other procedures as we considered necessary in the circumstances.

The Honorable Board of County Commissioners  
St. Lucie County, Florida

We believe that our audit provides a reasonable basis for our opinion on compliance for each major Federal program. However, our audit does not provide a legal determination of St. Lucie County, Florida's compliance.

### ***Opinion on Each Major Federal Program and State Project***

In our opinion, St. Lucie County, Florida complied, in all material respects, with the types of compliance requirements referred to above that could have a direct and material effect on each of its major Federal programs and State projects for the year ended September 30, 2019.

### ***Report on Internal Control Over Compliance***

Management of St. Lucie County, Florida is responsible for establishing and maintaining effective internal control over compliance with the types of compliance requirements referred to above. In planning and performing our audit of compliance, we considered St. Lucie County, Florida's internal control over compliance with the types of requirements that could have a direct and material effect on each major Federal program and State project to determine the auditing procedures that are appropriate in the circumstances for the purpose of expressing an opinion on compliance for each major Federal program and State project and to test and report on internal control over compliance in accordance with the Uniform Guidance, the Florida Department of Financial Services Projects Compliance Supplement and Chapter 10.550, Rules of the Auditor General, but not for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, we do not express an opinion on the effectiveness of St. Lucie County, Florida's internal control over compliance.

*A deficiency in internal control over compliance* exists when the design or operation of a control over compliance does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, noncompliance with a type of compliance requirement of a Federal program or State project on a timely basis. *A material weakness in internal control over compliance* is a deficiency, or combination of deficiencies, in internal control over compliance; such that there is a reasonable possibility that material noncompliance with a type of compliance requirement of a Federal program or State project will not be prevented or detected and corrected, on a timely basis. *A significant deficiency in internal control over compliance* is a deficiency or a combination of deficiencies, in internal control over compliance with a type of compliance requirement of a Federal program or State project that is less severe than material weakness in internal control over compliance, yet important enough to merit attention by those charged with governance.

Our consideration of internal control over compliance was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies. We did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified.

The Honorable Board of County Commissioners  
St. Lucie County, Florida

The purpose of this report on internal control over compliance is solely to describe the scope of our testing of internal control over compliance and the results of that testing based on the requirements of the Uniform Guidance, the Florida Department of Financial Services Projects Compliance Supplement and Chapter 10.550, Rules of the Auditor General. Accordingly, this report is not suitable for any other purpose.

*Berger Toombs Elam  
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Fort Pierce, Florida

March 27, 2020

**St. Lucie County, Florida**  
**Schedule of Expenditures of Federal Awards and State Projects**  
**For the Fiscal Year Ended September 30, 2019**

Federal/State Agency Pass-through Entity Federal Program/State Project	CFDA CSFA No.	Contract/Grant Number	Pass Through Entity Identifying Number	Expenditures	Transfers to subrecipients
<b>FEDERAL AWARDS:</b>					
<b>US Department of Agriculture</b>					
Direct Programs:					
Rural Business Development Grant (RBDG)	10.351	#461036748		\$ 4,420	
Emergency Watershed Protection Program	10.923	NR184209XXXXC020		859,398	
<b>Total US Department of Agriculture</b>				<u>863,818</u>	
<b>US Department of Health and Human Services</b>					
Indirect Programs:					
Passed Through the Florida Department of Economic Opportunity					
Community Services Block Grant	93.569	17SB-0D-12-00-01-023	O72215403	331,947	
Passed Through the Florida Department of Revenue					
Child Support Enforcement	93.563	COC56	36991959	449,114	
<b>Total US Department of Health and Human Services</b>				<u>781,061</u>	
<b>US Department of Homeland Security</b>					
Indirect Programs:					
Passed Through the Florida Division of Emergency Management					
Emergency Management Performance Grants	97.042	19-FG-AF-10-66-01-107	O72215403	72,998	
Total Program:				<u>72,998</u>	
Passed Through the Florida Division of Emergency Management					
Homeland Security Grant Program	97.067	17-DS-V4-10-66-01-379	O72215403	7,379	
		18-DS-X1-10-66-01-330	O72215403	16,050	
Total Program:				<u>23,429</u>	
Passed Through the Florida Division of Emergency Management					
Public Assistance Disaster Grants	97.036	Z0256-1		718,161	
				80,113	
Total Program:				<u>798,274</u>	
<b>Total US Department of Homeland Security</b>				<u>894,701</u>	
<b>US Department of Housing and Urban Development</b>					
Direct Programs:					
Continuum of Care Program	14.267	FL0419L4H091702		79,763	
		FL0419L4H091702		134,728	
		FL0310L4H091709		131,938	
		FL0310L4H091810		24,425	
		FL0397L4H091808		26,390	
		FL0419L4H091803		16,420	
Total Program:				<u>413,664</u>	
Home Investment Partnerships Program	14.239	M15-DC-120234		889	
		M16-DC-120234		250,141	
		M17-DC-120234		111,690	
		M18-DC-120234		83,548	
Total Program:				<u>446,268</u>	
Indirect Programs:					
Passed Through Florida Department of Economic Opportunity					
Community Development Block Grants/State's Program	14.228	18DB-OM-10-66-01-H-01	O72215403	343,614	
<b>Total US Department of Housing and Urban Development</b>				<u>1,203,546</u>	

Federal/State Agency Pass-through Entity Federal Program/State Project	CFDA CSFA No.	Contract/Grant Number	Pass Through Entity Identifying Number	Expenditures	Transfers to Subrecipients
<b>US Department of Justice</b>					
Direct Programs:					
Victims of Crimes Act	16.575	VOCA-2018-SLSO-00329		75,469	
State Criminal Alien Assistance Program	16.606	2016-AP-BX-0450 2017-AP-BX-0035		23,035 46,793	
Total Program:				<u>69,828</u>	69,828
DNA Backlog Reduction Program	16.741	2016-DN-BX-0065 2017-DN-BX-0061 2018-DN-BX-0127		33,920 134,174 2,731	
Total Program:				<u>170,825</u>	
Paul Coverdell Forensic Sciences Improvement Grant Program	16.742	2018-CD-BX-0017		36,928	
Bulletproof Vest Partnership Grant	16.607	2018-BO-BX-18094730		27,072	27,072
Edward Byrne Memorial Justice Assistance Grant Program	16.735	2018-DJ-BX-0844		33,801	33,801
Indirect Programs:					
Passed Through Florida Department of Law Enforcement					
Edward Byrne Memorial Justice Assistance Grant Program	16.738	2017-DJ-BX-0803 2017-MU-BX-0187	O72215403 O72215403	53,498 28,330	53,498 28,330
Total Program:				<u>81,828</u>	<u>81,828</u>
Passed Through Florida Department of Law Enforcement 2018-2019 Equitable Sharing Funds	16.922	FL0560000		<u>43,133</u>	
<b>Total US Department of Justice</b>				<u>538,884</u>	<u>212,529</u>
<b>US Department of Transportation</b>					
Direct Programs:					
Federal Transit Cluster					
Federal Transit - Formula Grants	20.507	FL-90-X793-00 FL-90-X846-00 FL-90-X866-00 FL-2017-012-00 FL-2018-010-00 FL-2018-054-00 FL-2019-026-00		14,250 49,574 5,119 15,977 1,589,877 769,122 349,746	9,003  3,623 15,977 1,129,390 393,485 349,746
Total Program:				<u>2,793,665</u>	<u>1,901,224</u>
Bus and Facilities Formula Program	20.526	FL-2017-097-00 FL-2018-053-00 FL-2019-023-00		31,591 193,773 6,407	  6,407
Total Program:				<u>231,771</u>	<u>6,407</u>
Total Federal Transit Clusters:				<u>3,025,436</u>	<u>1,907,631</u>
Indirect Programs:					
Enhance Mobility of Senios and Individuals with Disabilities	20.513	435210-4-93-12	72215403	8,807	
Total Transit Services Programs Clusters:				<u>8,807</u>	

Federal/State Agency Pass-through Entity Federal Program/State Project	CFDA CSFA No.	Contract/Grant Number	Pass Through Entity Identifying Number	Expenditures	Transfers to Subrecipients
<b>US Department of Transportation - Continued</b>					
Indirect Programs:					
Highway Planning and Construction Cluster:					
Passed through the Florida Department of Transportation					
Highway Planning and Construction	20.205	GOY83 PL-0311056M	O72215403	<u>510,322</u>	
Total Highway Planning and Construction Cluster:				<u>510,322</u>	
Passed through the Florida Department of Transportation					
Surface Transportation Block Grant	20.505	GOY83	O72215403	203,974	
Section 5305d Grant	20.505	G1477	O72215403	102,747	
Formula Grants for Rural Areas					
	20.509	ARR39	O72215403	4,979	4,979
		G1478	O72215403	<u>52,861</u>	<u>52,861</u>
Total Program				<u>57,840</u>	<u>57,840</u>
<b>Total US Department of Transportation</b>				<u>3,909,126</u>	<u>1,965,471</u>
<b>US Department of Veterans Affairs</b>					
Indirect Programs:					
Passed Through Treasure Coast Homeless Services					
VA Supportive Services for Veteran Families					
Total Program	64.033	14-FL-322 2017-2018	C18-10-848	<u>15,839</u>	
<b>Total US Department of Veterans Affairs</b>				<u>15,839</u>	
<b>US Election Assistance Commission</b>					
Indirect Programs:					
Passed Through Florida Department of State					
Help America Vote Act Requirements Payments	90.401	2015-2016-0001-STL		<u>253,690</u>	
<b>Total US Election Assistance Commission</b>				<u>253,690</u>	
<b>US Environmental Protection Agency</b>					
Indirect Programs:					
Passed Through the Indian River Lagoon Council					
National Estuary Program	66.456	IRL2018-10	GL01-1971	<u>2,152</u>	
Total Program:				<u>2,152</u>	
<b>Total US Environmental Protection Agency</b>				<u>2,152</u>	
<b>Corporation For National and Community Services</b>					
Passed Through the Volunteer Florida					
<b>Total Corporation For National and Community Services</b>	94.021	SID 2153		<u>15,000</u>	
<b>TOTAL EXPENDITURES OF FEDERAL AWARDS</b>				<u>\$ 8,477,817</u>	<u>\$ 2,178,000</u>



Federal/State Agency Pass-through Entity Federal Program/State Project	CFDA CSFA No.	Contract/Grant Number	Pass Through Entity Identifying Number	Expenditures	Transfers to Subrecipients
<b>STATE PROJECTS:</b>					
<b>Florida Department of Environmental Protection</b>					
Direct Programs:					
Beach Management Funding Assistance Program	37.003	16SL3		36,648	
		17SL1		18,977	
		18SL1		57,798	
		18SL2		3,796	
		19SL1		64,906	
		19SL2		108,375	
Total Program:				<u>290,500</u>	
Florida Recreation Development Assistance Program	37.017	A7053		525	
Red Tide Management for and within St. Lucie County	37.039	AB008		81,885	
<b>Total Florida Department of Environmental Protection</b>				<u>372,910</u>	
<b>Florida Department of Health - Bureau of EMS</b>					
Direct Programs:					
County Grant Awards	64.005	C6059		39,231	39,231
<b>Total Florida Department of Health - Bureau of EMS</b>				<u>39,231</u>	<u>39,231</u>
<b>Florida Department of Highways and Motor Vehicle Safety</b>					
Indirect Programs:					
Florida Arts License Plate Project	76.041			17,164	17,164
<b>Total Florida Department of Highways and Motor Vehicle Safety</b>				<u>17,164</u>	<u>17,164</u>
<b>Florida Department of Law Enforcement</b>					
Direct Programs:					
Statewide Criminal Analysis Laboratory System	71.002	2019-SFA-CL-56-8A-005		170,601	
<b>Total Florida Department of Law Enforcement</b>				<u>170,601</u>	
<b>Florida Department of Legal Affairs and Atty General</b>					
Direct Programs:					
Florida Coalition Against Domestic Violence	41.030			65,847	
<b>Total Florida Department of Legal Affairs and Atty General</b>				<u>65,847</u>	
<b>Florida Department of State and Secretary of State</b>					
Direct Programs:					
State Aid to Libraries	45.030	18-ST-73		6,566	
		19-ST-73		99,559	
Total Program:				<u>106,125</u>	
Library Services Technology Act	45.310	18-LSTA-D-35		2,875	
Direct Programs:					
For the Love of Florida Lecture Series	45.011	CC-FHSS-OXBO-1841		5,000	
<b>Total Florida Department of State and Secretary of State</b>				<u>114,000</u>	
<b>Florida Department of Transportation</b>					
Direct Programs:					
Commission for the Transportation Disadvantaged (CTD) Trip and Equipment Grant Program	55.001	G0Y42		20,748	
		G0X62		630,091	
		G1066		16,469	
		G1A63		135,129	
Total Program:				<u>802,437</u>	
Commission for the Transportation Disadvantaged (CTD)Planning Grant Program	55.002	G1885		3,199	
Aviation Development Grants	55.004	ARV04		36,171	
		GOI50		391,842	
		GO807		479,588	
		GO328		236,648	
		G0E93		636,414	
		GO963		199,988	
		GO093		6,352	
Total Program:				<u>1,987,003</u>	

Federal/State Agency Pass-through Entity Federal Program/State Project	CFDA CSFA No.	Contract/Grant Number	Pass Through Entity Identifying Number	Expenditures	Transfers to Subrecipients
<b>Florida Department of Transportation - Continued</b>					
Seaport Grants	55.005	G0678 G0034 G1804		263 17,571 150,984	
Total Program:				<u>168,818</u>	
County Incentive Grant Programs	55.008	G0C99		1,639,535	
Public Transit Block Grant Program	55.010	G1576		581,095	581,095
Public Transit Service Development Program	55.012	APR83 G0089 G1516		22,587 139,000 123,779	22,587 139,000 123,779
Total Program:				<u>285,366</u>	<u>285,366</u>
Transit Corridor Development Program	55.013	G1532		172,380	
Transportation Regional Incentive Program	55.026	G0C99		<u>1,639,535</u>	
<b>Total Florida Department of Transportation</b>				<u>7,279,368</u>	<u>866,461</u>
<b>Florida Executive Office of the Governor</b>					
Direct Programs:					
Emergency Management Programs	31.063	19-BG-21-10-66-01-117 Z0256-1		76,751 3,043	
Total Program:				<u>79,794</u>	
<b>Total Florida Executive Office of the Governor</b>				<u>79,794</u>	
<b>Florida Fish and Wildlife Conservation Commission</b>					
Direct Programs:					
Derelict Vessel removal Grant	77.005	FWC 17360		23,250	
Artificial Reef Grants Program	77.007	FWC-16145		<u>162</u>	
<b>Total Florida Fish and Wildlife Conservation Commission</b>				<u>23,412</u>	
<b>Florida Housing Finance Corporation</b>					
Direct Programs:					
State Housing Initiative Partnership (SHIP) Program	40.901	SHIP FY 2016/2017 SHIP FY 2017/2018 SHIP FY 2018/2019		216 261,152 35,453	
Total Program:				<u>296,821</u>	
<b>Total Florida Housing Finance Corporation</b>				<u>296,821</u>	
<b>Florida Office of Tourism, Trade and Economic Development</b>					
Direct Programs:					
Tourism Recovery Grant Program for Red Tide Regional Cooperative Program Agreement	40.040	9338/C19-02-199 9570/C19-04-399		125,000 68,375	
Total Program:				<u>193,375</u>	
<b>Total Florida Office of Tourism, Trade and Economic Development</b>				<u>193,375</u>	
<b>Florida Sports Foundation</b>					
Direct Programs:					
Facilities for New Professional Sports, Retained Professional Sports, or Retained Spring Training Franchise	73.016	C17-03-323		999,996	
<b>Total Florida Sports Foundation</b>				<u>999,996</u>	
<b>TOTAL EXPENDITURES OF STATE PROJECTS</b>				<u>\$ 9,652,519</u>	<u>\$ 922,856</u>

**St. Lucie County, Florida**  
**Notes to Schedule of Expenditures of Federal Awards and State Projects**  
**Year Ended September 30, 2019**

**1. Bases of Presentation**

The accompanying Schedule of Expenditures of Federal Awards and State Projects (the "Schedule") includes the federal award and state project activity of St. Lucie County, Florida under programs of the federal government for the year ended September 30, 2019. The information in this Schedule is presented in accordance with the requirements of Title 2 U.S. Code of Federal Regulations Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance) and Chapter 10.550, *Rules of the Auditor General*. Because the Schedule presents only a selected portion of the operations of St. Lucie County, Florida, it is not intended to and does not present the financial position, changes in net position, or cash flows of St. Lucie County, Florida.

**2. Summary of Significant Accounting Policies**

Expenditures reported on the Schedule are reported using the modified accrual basis of accounting. The modified accrual basis of accounting recognizes revenues when they become measurable and available as net current assets and expenditures when the related fund liability is incurred. Such expenditures are recognized following, as applicable, either the cost principles in OMB Circular A-87, *Cost Principles for State, Local, and Indian Tribal Governments*, or the cost principles contained in Title 2 U.S. Code of Federal Regulations Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance), wherein certain types of expenditures are not allowable or are limited as to reimbursement.

St. Lucie County, Florida has elected not to use the 10-percent de minimis indirect cost rate allowed under the Uniform Guidance.

**3. Program Clusters**

The Uniform Guidance defines a cluster of programs as a grouping of closely related programs that share common compliance requirements. According to this definition, similar programs deemed to be a cluster of programs are tested accordingly.

**4. Contingency**

The grant revenue amounts received are subject to audit and adjustment. If any expenditures are disallowed by the grantor agencies as a result of such an audit, any claim for reimbursement to the grantor agencies would become a liability of St. Lucie County, Florida. In the opinion of management, all grant expenditures are in compliance with the terms of the grant agreements and applicable federal and state laws and regulations.

**St. Lucie County, Florida**  
**Notes to Schedule of Expenditures of Federal Awards and State Projects**  
**Year Ended September 30, 2019**

**5. Program Income**

The federal and state expenditures presented in the Schedule of Expenditures of Federal Awards and State Projects (SEFA) for St. Lucie County, Florida, do not include expenditures funded by program income. The following schedule shows total grant-related expenditures and their funding source (federal, state, program income, or general fund match) for HUD and SHIP grants, as these are the only grants with program income:

Program or Cluster Title	Federal CFDA Number	Federal Expenditures	Total Expenditures
Community Development Block Grants/Entitlement			
Grants - Small Cities Program			
Federal Expenditures reported on SEFA	14.228	\$ 343,614	343,614
Plus Expenditures funded by Program Income			459
Total Grant-Related Expenditures			<u>\$ 344,073</u>
Home Investment Partnership Program			
Federal Expenditures reported on SEFA	14.239	\$ 446,268	446,268
Plus Expenditures funded by Program Income			136,897
Total Grant-Related Expenditures			<u>\$ 583,165</u>

Program or Cluster Title	STATE CSFA Number	State Expenditures	Total Expenditures
State Housing Initiative (SHIP) Program			
State Expenditures reported on SEFA	40.901	\$ 296,821	296,821
Plus Expenditures funded by Program Income			22,754
Total Grant Related Expenditures			<u>\$ 319,575</u>

**St. Lucie County, Florida**  
**Schedule of Findings and Questioned Cost –**  
**Federal Programs and State Projects**  
**Fiscal Year Ended September 30, 2019**

**Section I – Summary of Auditor’s Results**

Financial Statements

Type of auditor’s report issued	Unmodified
Internal control over financial reporting:	
Material weakness(es) identified?	_____ Yes <u>  X  </u> No
Significant deficiency(ies) identified not considered to be material weakness(es)?	_____ Yes <u>  X  </u> None Reported
Noncompliance material to financial statements noted?	_____ Yes <u>  X  </u> No

Federal Awards and State Projects

Internal control over major program/project:	
Material weakness(es) identified?	_____ Yes <u>  X  </u> No
Significant deficiency(ies) identified not considered to be material weakness(es)?	_____ Yes <u>  X  </u> None Reported
Type of auditor’s report issued on compliance for major federal programs and state projects	Unmodified
Any audit findings disclosed that are required to be reported in accordance with section 2 CFR 200.516(a) or Chapter 10.557?	_____ Yes <u>  X  </u> No

Identification of major programs/projects:

CFDA	
<u>Number</u>	<u>Name of Federal Program or Cluster</u>
10.923	Emergency Watershed Protection Program
93.569	Community Services Block Grant
97.036	Disaster Grants-Public Assistance (Presidentially Declared Disasters)

CFSA	
<u>Number</u>	<u>Name of State Projects</u>
37.003	Beach Management Funding Assistance Program
55.005	Seaport Grant Programs
55.008	County Incentive Grant Program (CIGP)
55.012	Public Transit Service Development Program
55.026	Transportation Regional Incentive Program (TRIP)
73.016	Facilities for New Professional Sports, Retained Professional Sports, or Retained Spring Training Franchise

Dollar threshold used to distinguish between Type A and B Federal Programs	\$750,000
Dollar threshold used to distinguish between Type A and B State Projects	\$300,000

**St. Lucie County, Florida**  
**Schedule of Findings and Questioned Cost –**  
**Federal Awards and State Projects**  
**Fiscal Year Ended September 30, 2019**

**Section I – Summary of Auditor’s Results (Continued)**

Auditee qualifies as low-risk auditee,  
pursuant to the Uniform Guidance   X   Yes        No

**Section II – Financial Statement Findings**

There were no material weaknesses, significant deficiencies or instances of noncompliance related to the financial statements.

**Section III – Major Federal Programs Findings and Questioned Cost**

There were no audit findings related to federal programs required to be reported by, Section 2 CFR 200.516(a), Uniform Guidance.

**Section IV – Major State Projects Findings and Questioned Cost**

There were no audit findings related to state projects required to be reported by Chapter 10.550, Rules of the Auditor General.

**Section V – Summary of Prior Audit Findings**

There is no Summary of Prior Audit Findings or Corrective Action Plan required to be reported under Federal or Florida Single Audit Acts, as there were no prior year findings.