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**INDEPENDENT AUDITORS' 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, 2021 the related notes to the financial statements, and have issued our report thereon dated March 31, 2022.

Internal Control Over Financial Reporting

In planning and performing our audit, we considered St. Lucie County, Florida's internal control over financial reporting (internal control) as a basis for designing 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.

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 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 31, 2022



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INDEPENDENT AUDITORS' 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, 2021. 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.

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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, 2021.

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, Gaines & Frank
Certified Public Accountants PL
Fort Pierce, Florida

March 31, 2022

St. Lucie County, Florida
Schedule of Expenditures of Federal Awards and State Projects
For the Fiscal Year Ended September 30, 2021

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
FEDERAL AWARDS:					
US Department of Commerce					
Direct Programs:					
Airport Expansion Maintenance Repair & Overhaul	11.300	04-01-07168	N/A	147,972	
Total US Department of Commerce				<u>147,972</u>	
US Department of Health and Human Services					
Indirect Programs:					
Passed Through the Florida Department of Economic Opportunity					
Community Services Block Grant	93.569	17SB-0D-12-00-01-023 17SB-0D-12-00-01-123	072215403	260,360	107,854
Total Program:				<u>326,165</u>	<u>198,155</u>
				<u>586,525</u>	<u>306,009</u>
Passed Through the Florida Department of Revenue					
Child Support Enforcement	93.563	COC56	36991959	337,536	
Total US Department of Health and Human Services				<u>924,061</u>	<u>306,009</u>
US Department of Homeland Security					
Indirect Programs:					
Passed Through the Florida Division of Emergency Management					
Emergency Management Performance Grants	97.042	G0008 G0077 G0306	072215403	6,388	
				100,041	
				1,484	
Emergency Management Performance Grants - COVID19		G0097	072215403	7,300	
Homeland Security Grant Program - COVID19	97.067	EMW-2020-SS-035-S01		4,256	
Total US Department of Homeland Security				<u>119,469</u>	
US Department of Treasury					
Indirect Programs:					
Passed Through the Florida Division of Emergency Management					
CARES Act Funding Agreement - COVID19	21.019 *	Y2271	072215403	13,810,363	1,813,284
Direct Programs:					
Emergency Rental Assistance Program - COVID19	21.023	OMB Approval 1505-0266	N/A	4,693,621	725,000
American Rescue Plan - COVID19	21.027	OMB Approval 1505-0271	N/A	2,821,398	
Total US Department of Treasury				<u>21,325,382</u>	<u>2,538,284</u>
US Department of Housing and Urban Development					
Direct Programs:					
Continuum of Care Program	14.267	FL0310L4H091911 FL0397L4H091909 FL0419L4H091904 FL0310L4H092012 FL0397L4H092010 FL0419L4H092005		145,637	
				142,005	
				84,432	
				24,216	
				30,418	
				15,807	
Total Program:				<u>442,515</u>	
Home Investment Partnerships Program	14.239	M18-DC-120234 M19-DC120234 M20-DC120234		85,251	
				115,810	
				7,406	
Total Program:				<u>208,467</u>	
Indirect Programs:					
Passed Through Florida Department of Economic Opportunity					
Community Development Block Grants/State's Program	14.228	22DB-OP-10-66-01-H02	072215403	451	
Total US Department of Housing and Urban Development				<u>651,433</u>	

* This program was reported with CFDA No. 97.042 in fiscal year 2020 and was a major program selected for audit.

St. Lucie County, Florida
Schedule of Expenditures of Federal Awards and State Projects
For the Fiscal Year Ended September 30, 2021

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
US Department of Interior					
Indirect Programs:					
Passed Through Florida Fish & Wildlife Commission					
Artificial Reef Construction - Tug Singleton	15.605	FL-F-F20AF11284	N/A	60,000	
Passed Through Florida Department of Environmental Protection					
	15.916	LW650	N/A	<u>200,000</u>	
Total US Department of Interior				<u>260,000</u>	
US Department of Justice					
Direct Programs:					
Victims of Crimes Act	16.575	VOCA-2020-00719		89,786	
State Criminal Alien Assistance Program	16.606	2017-AP-BX-0035 2019-AP-BX-1035		67,610 <u>17,290</u>	
Total Program:				<u>84,900</u>	
2020 COPS Hiring Grant	16.710	2020-UM-WX-0223		586,617	
St Lucie County JAG	16.735	2018-DJ-BX-0844		10,849	
2020 Edward Byrne Memorial Justice Assistance Grant	16.737	2020-DJ-BX-0409		15,527	
DNA Backlog Reduction Program	16.741	2018-DN-BX-0127 2019--DN-BX-0054		36,315 <u>83,350</u>	
Total Program:				<u>119,665</u>	
Paul Coverdell Forensic Sciences Improvement Grant Program	16.742	2019-CD-BX-0011 2020-CD-BX-0008		19,219 <u>35,260</u>	
Total Program:				<u>54,479</u>	
Adult Drug Court Discretionary Grant	16.585	2019-DC-BX-0050		61,646	
Indirect Programs:					
Passed Through Florida Department of Law Enforcement					
Edward Byrne Memorial Justice Assistance Grant Program	16.738	2018-MU-BX-0292 2017-MU-BX-0187	N/A N/A	20,423 <u>3,643</u>	
Total Program:				<u>24,066</u>	
Total US Department of Justice				<u>1,047,535</u>	
US Department of Transportation					
Direct Programs:					
Federal Aviation Administration - COVID19	20.106	3-12-0023-036-2020		21,845	
Federal Transit Cluster					
Federal Transit - Formula Grants	20.507	FL-90-X846-00 FL-2017-012-00 FL-2018-010-00 FL-2019-026-00 FL-2020-004-00 FL-2020-053-00 FL-2020-059-00		60,057 56,136 19,152 817,694 1,034,190 1,264,696 <u>1,274,255</u>	
Total Program:		COVID19		<u>4,526,180</u>	
Bus and Facilities Formula Program	20.526	FL-2017-043-00 FL-2017-085-01-00 FL-2020-003-00		32,674 3,460 <u>243,864</u>	
Total Program:				<u>279,998</u>	
Total Federal Transit Clusters:				<u>4,806,178</u>	

St. Lucie County, Florida
Schedule of Expenditures of Federal Awards and State Projects
For the Fiscal Year Ended September 30, 2021

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
US Department of Transportation - Continued					
Indirect Programs:					
Highway Planning and Construction Cluster:					
Passed through the Florida Department of Transportation					
Highway Planning and Construction	20.205	439326-3-14-01	072215403	513,788	
		439326-3-14-02	072215403	207,636	
		G1S91	072215403	119,962	
Total Highway Planning and Construction Cluster:				<u>841,386</u>	
Passed through the Florida Department of Transportation					
Section 5305d Grant	20.505	G1477	072215403	111,230	
Formula Grants for Rural Areas	20.509	G1F61	072215403	22,274	
Enhanced Mobility of Seniors and Individuals with Disabilities	20.513	435210-4-93-25	072215403	50,999	
Total US Department of Transportation				<u>5,853,912</u>	
US Election Assistance Commission					
Indirect Programs:					
Passed Through Florida Department of State					
Help America Vote Act Election Security Grant - COVID19	90.404	N/A		271,790	
Total US Election Assistance Commission				<u>271,790</u>	
Corporation For National and Community Services					
Passed Through the Volunteer Florida					
	94.021	N/A	N/A	24,000	
Total Corporation For National and Community Services				<u>24,000</u>	
National Oceanic and Atmospheric Agency					
Direct Programs:					
NAAEE Watershed Education Grant	11.008	NA18SEC00080002-1		49,555	
Total National Oceanic and Atmospheric Agency				<u>49,555</u>	
TOTAL EXPENDITURES OF FEDERAL AWARDS				<u>\$ 30,675,109</u>	<u>\$ 2,844,293</u>

St. Lucie County, Florida
Schedule of Expenditures of Federal Awards and State Projects
For the Fiscal Year Ended September 30, 2021

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
STATE PROJECTS:					
Florida Department of Environmental Protection					
Direct Programs:					
Beach Management Funding Assistance Program	37.003		18SL1 18SL2 19SL2 20SL1 21SL1	48,471 88 22,418 39,043 91,682	
Total Program:				201,702	
Red Tide Management for and within St. Lucie County	37.039		LP56021 LPA0050 LPQ0009 LPQ0016 MN018 NS054	11,154 318,525 339,708 632,286 112,318 555,960	
Total Program:				1,969,951	
Florida Resilient Coastal Program	37.098		R2133	75,000	
Total Florida Department of Environmental Protection				2,246,653	
Florida Department of Health - Bureau of EMS					
Direct Programs:					
County Grant Awards	64.005		C6059	44,107	44,107
Total Florida Department of Health - Bureau of EMS				44,107	44,107
Florida Department of Law Enforcement					
Direct Programs:					
Statewide Criminal Analysis Laboratory System	71.002		2020-SFA-CL-56-A9-005	176,461	
Total Florida Department of Law Enforcement				176,461	
Florida Department of State and Secretary of State					
Direct Programs:					
State Aid to Libraries	45.030		20-ST-73 21-ST-73	91,320 77,539	
Total Florida Department of State and Secretary of State				168,859	
Florida Department of Transportation					
Direct Programs:					
Commission for the Transportation Disadvantaged (CTD) Trip and Equipment Grant Program	55.001		G1040 G1Y22	487,353 155,185	
Total Program:				642,538	
Commission for the Transportation Disadvantaged (CTD) Planning Grant Program	55.002		G1N85 G1Y71	19,691 6,776	
Total Program:				26,467	
	55.045		G1044 G1045 G1046	109,382 151,546 213,203	
Total Program:				474,131	
Aviation Development Grants	55.004		G0E93 G0J92 G0L66 G1234 G0E93 G1C00 G1V73 G1P69 G1V04	323,899 193,664 185,858 392,228 43,992 30,731 81,407 130,988 24,096	
Total Program:				1,406,863	

St. Lucie County, Florida
Schedule of Expenditures of Federal Awards and State Projects
For the Fiscal Year Ended September 30, 2021

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
Florida Department of Transportation - Continued					
Seaport Grants	55.005	G0034		18,333	
		415086-2-94-01		<u>564,972</u>	
Total Program:				<u>583,305</u>	
Public Transit Block Grant Program	55.010	G1F23		35,971	
Public Transit Service Development Program	55.012	G1B21		1,000	
		G1971		95,639	
		G1977		61,841	
		G1H55		145,143	
		G1W94		3,220	
Total Program:				<u>306,843</u>	
Transit Corridor Development Program	55.013	G1H57		236,452	
Intermodal Access Development Program	55.014	G1651		375	
Total Florida Department of Transportation				<u>3,712,945</u>	
Florida Executive Office of the Governor					
Direct Programs:					
Emergency Management Programs	31.063	A0096		105,806	
Total Florida Executive Office of the Governor				<u>105,806</u>	
Florida Housing Finance Corporation					
Direct Programs:					
State Housing Initiative Partnership (SHIP) Program	40.901	SHIP FY 2018/2019		124,955	
		SHIP FY 2019/2020		100,451	
		COVID19	CRF COVID 19	329,306	
Total Program:				<u>554,712</u>	
Indirect Programs:					
Through the City of Fort Pierce					
Coronavirus Relief Fund - COVID19	21.019	N/A		177,355	
Total Florida Housing Finance Corporation				<u>732,067</u>	
Florida Sports Foundation					
Direct Programs:					
Facilities for New Professional Sports, Retained Professional Sports, or Retained Spring Training Franchise	73.016	C17-03-233		999,996	
Total Florida Sports Foundation				<u>999,996</u>	
TOTAL EXPENDITURES OF STATE PROJECTS				<u><u>\$ 8,186,894</u></u>	<u><u>\$ 44,107</u></u>

St. Lucie County, Florida
Notes to Schedule of Expenditures of Federal Awards and State Projects
Year Ended September 30, 2021

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, 2021. 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, 2021

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	\$ 451	451
Plus Expenditures funded by Program Income			-
Total Grant-Related Expenditures			<u>\$ 451</u>
Home Investment Partnership Program			
Federal Expenditures reported on SEFA	14.239	\$ 208,467	208,467
Plus Expenditures funded by Program Income			-
Total Grant-Related Expenditures			<u>\$ 208,467</u>

Program or Cluster Title	STATE CSFA Number	State Expenditures	Total Expenditures
State Housing Initiative (SHIP) Program			
State Expenditures reported on SEFA	40.901	\$ 554,712	554,712
Plus Expenditures funded by Program Income			68,421
Total Grant Related Expenditures			<u>\$ 623,133</u>

St. Lucie County, Florida
Schedule of Findings and Questioned Cost –
Federal Programs and State Projects
Fiscal Year Ended September 30, 2021

Section I – Summary of Auditor’s Results

Financial Statements

Type of auditor’s report issued on whether the financial statements audited were prepared in accordance with GAAP: Unmodified

Internal control over financial reporting:
Material weakness(es) identified? _____ Yes X No
Significant deficiency(ies) identified not considered to be material weakness(es)? _____ Yes X None Reported
Noncompliance material to financial statements noted? _____ Yes X No

Federal Awards and State Projects

Internal control over major program/project:
Material weakness(es) identified? _____ Yes X No
Significant deficiency(ies) identified not considered to be material weakness(es)? _____ Yes X 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 X No

Identification of major programs/projects:

CFDA

<u>Number</u>	<u>Name of Federal Program or Cluster</u>
21.023	COVID – Emergency Management Performance Grant
21.027	COVID – State & Local Fiscal Recovery
20.205	Highway Planning & Construction Cluster
20.507/20.526	Federal Transit Cluster

CSFA

<u>Number</u>	<u>Name of State Projects</u>
37.039	Statewide Surface Water Restoration & Wastewater Projects
40.901	COVID – State Housing Initiatives Partnership Program (SHIP)
55.004	Aviation Grant Program
55.012	Public Transit Service Development Program
55.045	Florida Commission for the Transportation Disadvantaged (CTD) Innovation & Service Development Grant Program

Dollar threshold used to distinguish between Type A and B Federal Programs \$ 920,253
Dollar threshold used to distinguish between Type A and B State Projects \$ 750,000

St. Lucie County, Florida
Schedule of Findings and Questioned Cost –
Federal Awards and State Projects
Fiscal Year Ended September 30, 2021

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.