



Berger, Toombs, Elam, Gaines & Frank

Certified Public Accountants PL

600 Citrus Avenue
Suite 200
Fort Pierce, Florida 34950

772/461-6120 // 461-1155
FAX: 772/468-9278

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, as listed in the table of contents, of St. Lucie County, Florida, as of and for the year ended, September 30, 2023, and the related notes to the financial statements, and have issued our report thereon dated March 22, 2024.

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

Report on 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 22, 2024



Berger, Toombs, Elam, Gaines & Frank

Certified Public Accountants PL

600 Citrus Avenue
Suite 200
Fort Pierce, Florida 34950

772/461-6120 // 461-1155
FAX: 772/468-9278

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

Opinion on 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, 2023. 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.

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, 2023.

Basis for Opinion on Each Major Federal Program and State Project

We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America (GAAS); the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States; and 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). Our responsibilities under those standards and the Uniform Guidance are further described in the Auditor's Responsibilities for the Audit of Compliance section of our report.

We are required to be independent of St. Lucie County, Florida and to meet our other ethical responsibilities, in accordance with relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion on compliance for each major Federal program and State project. Our audit does not provide a legal determination of St. Lucie County, Florida's compliance with the compliance requirements referred to above.

Fort Pierce / Stuart

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

Responsibilities of Management for Compliance

Management is responsible for compliance with the requirements referred to above and for the design, implementation, and maintenance of effective internal control over compliance with the requirements of laws, statutes, regulations, rules, and provisions of contracts or grant agreements applicable to St. Lucie County, Florida's Federal programs and State projects.

Auditor's Responsibility for the Audit of Compliance

Our objectives are to obtain reasonable assurance about whether material noncompliance with the compliance requirements referred to above occurred, whether due to fraud or error, and express an opinion on St. Lucie County, Florida's compliance based on our audit. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with GAAS, *Government Auditing Standards*, and the Uniform Guidance will always detect material noncompliance when it exists. The risk of not detecting material noncompliance resulting from fraud is higher than for that resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Noncompliance with the compliance requirements referred to above is considered material, if there is a substantial likelihood that, individually or in the aggregate, it would influence the judgment made by a reasonable user of the report on compliance about St. Lucie County, Florida's compliance with the requirements of each major federal program as a whole.

In performing an audit in accordance with GAAS, *Government Auditing Standards*, and the Uniform Guidance, we

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material noncompliance, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding County's compliance with the compliance requirements referred to above and performing such other procedures as we considered necessary in the circumstances.
- Obtain an understanding of County's internal control over compliance relevant to the audit in order to design audit procedures that are appropriate in the circumstances and to test and report on internal control over compliance in accordance with the Uniform Guidance, but not for the purpose of expressing an opinion on the effectiveness of Example Entity's internal control over compliance. Accordingly, no such opinion is expressed.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and any significant deficiencies and material weaknesses in internal control over compliance that we identified during the audit.

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

Report on 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 Auditor's Responsibilities for the Audit of Compliance section above and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies in internal control over compliance. Given these limitations, during our audit we did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses, as defined above. However, material weaknesses or significant deficiencies may exist that were not identified.

Our audit was not designed for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, no such opinion is expressed.

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. Accordingly, this report is not suitable for any other purpose.

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

Report on Schedule of Expenditures of Federal Awards and State Projects Required by the Uniform Guidance

We have audited the financial statements of St. Lucie County, Florida as of and for the year ended September 30, 2023, and have issued our report thereon dated March 22, 2024, which contained an unmodified opinion on those financial statements. Our audit was performed for the purpose of forming an opinion on the financial statements as a whole. The accompanying schedule of expenditures of federal awards is presented for purposes of additional analysis as required by the Uniform Guidance and is not a required part of the financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the financial statements. The information has been subjected to the auditing procedures applied in the audit of the financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the financial statements or to the financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the schedule of expenditures of federal awards is fairly stated in all material respects in relation to the financial statements as a whole.



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

March 22, 2024

St. Lucie County, Florida
Schedule of Expenditures of Federal Awards and State Projects
For the Fiscal Year Ended September 30, 2023

Federal/State Agency Pass-through Entity Federal Program/State Project	ALN CSFA No.	Contract/Grant Number	Pass Through Entity Identifying Number	Expenditures	Transfers to subrecipients
FEDERAL AWARDS:					
US Department of Health and Human Services					
Indirect Programs:					
Passed Through the Florida Department of Economic Opportunity					
Community Services Block Grant	93.569	E2026	072215403	51,424	10,911
		E2026	072215403	371,793	114,308
		E2026	072215403	41,523	15,249
Total Program:				<u>464,740</u>	<u>140,468</u>
Passed Through the Florida Department of Revenue					
Child Support Enforcement	93.563	COC56	36991959	40,119	
		1804FLCSES	36991959	366,643	
Total Program:				<u>406,762</u>	
Total US Department of Health and Human Services				<u>871,502</u>	<u>140,468</u>
US Department of Homeland Security					
Indirect Programs:					
Passed Through the Florida Division of Emergency Management					
Emergency Management Performance Grants	97.042	G0306	072215403	101,247	
		PA-00-10-66-15-003	072215403	14,103	
Total Program:				<u>115,350</u>	
FEMA Direct Administrative Costs		PW 8514		7,120	
Direct Programs					
Homeland Security Grant Program	97.067	EMW-2020-SS-0035-S01	N/A	44,691	
		EMW-2020-SS-0056-S01	N/A	49,357	
Total Program:				<u>94,048</u>	
Total US Department of Homeland Security				<u>216,518</u>	
US Department of Treasury					
Direct Programs:					
Emergency Rental Assistance Program	21.023	Interlocal City of PSL		726,953	
American Rescue Plan - COVID19	21.027	OMB Approval 1505-0271	N/A	4,231,943	
Indirect Programs:					
Passed through the Florida Department of Transportation					
Coronavirus State and Local Fiscal Recovery Funds					
		G2471	072215403	301,132	
Total US Department of Treasury				<u>5,260,028</u>	
US Department of Housing and Urban Development					
Direct Programs:					
Continuum of Care Program	14.267	FL0310L4H092214		25,875	
		FL0397L4H092212		29,709	
		FL0419L4H092207		14,438	
		FL0310L4H092113		150,374	
		FL0397L4H092111		158,474	
		FL0419L4H092106		86,416	
Total Program:				<u>465,286</u>	
Home Investment Partnerships Program	14.239	M17-DC-120234		18,994	
		M19-DC120234		197,123	
		M20-DC120234		56,808	
		M21-DC120234		57,885	
		M21-DP120234		51,638	
Total Program:				<u>382,448</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	89,616	
		MT030	072215403	8,958	
Total Program:				<u>98,574</u>	
Total US Department of Housing and Urban Development				<u>946,308</u>	

St. Lucie County, Florida
Schedule of Expenditures of Federal Awards and State Projects
For the Fiscal Year Ended September 30, 2023

Federal/State Agency Pass-through Entity Federal Program/State Project	ALN 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 Marine Artificial Reef Planning, Development, and Administration in Florida					
	15.605	FWC22008	N/A	60,000	
Cooperative Endangered Species Conservation Fund				33,473	
Total US Department of Interior				<u>93,473</u>	
US Department of Justice					
Direct Programs:					
National Institute of Justice Research, Evaluation, and Development Projects					
Victims of Crime Act					
	16.560	15PBJA-21-GG-02949-SLFO	N/A	35,012	
	16.575	VOCA-2021-00715		168,136	
State Criminal Alien Assistance Program				312	
				<u>126,912</u>	
Total Program:				<u>127,224</u>	
Bulletproof Vest Partnership Program					
	16.607	2020-BO-BX-20023962	N/A	8,957	
DNA Backlog Reduction Program					
	16.741	2021-DBR-03113-DNA 2022-DBR-01634-DNA		188,399 765	
Total Program:				<u>189,164</u>	
Paul Coverdell Forensic Sciences Improvement Grant Program					
	16.742	PBJA-21-GG02897-COVE PBJA-22-GG-01948-COVE		19,793 8,966	
Total Program:				<u>28,759</u>	
2019 Support For Adam Walsh Implementation Act Grant Program					
	16.750	2019-AW-BX-0059		37,669	
Adult Drug Court Discretionary Grant					
	16.585	2019-DC-BX-0050		213,743	
Indirect Programs:					
Passed Through Florida Department of Law Enforcement Edward Byrne Memorial Justice Assistance Grant Program					
	16.738	2020-JACG-STLU-6-5R-038 15PBJA-21-GG-00241-MUMU 15PBJA-22-GG-02627-JAGX	N/A	27,368 29,072 23,365	
Total Program:				<u>79,805</u>	
Total US Department of Justice				<u>888,469</u>	
US Department of Transportation					
Direct Programs:					
Federal Aviation Administration - COVID19					
	20.106	3-12-0023-037-2020 3-12-0023-039-2022		20,232 19,369	
Total Program:				<u>39,601</u>	
Federal Transit Cluster					
Federal Transit - Formula Grants					
	20.507	FL-2017-012-00 FL-2018-054-00 FL-2019-026-00 FL-2020-004-00 FTA G-26 FL2020-053-00 FL-2021-060-00 FTA FL-2022-032-00 FL-2023-012-000		14,107 31,653 92,202 95,868 149,629 415,576 560,127 1,710,557	
Total Program:				<u>3,069,719</u>	

St. Lucie County, Florida
Schedule of Expenditures of Federal Awards and State Projects
For the Fiscal Year Ended September 30, 2023

Federal/State Agency Pass-through Entity Federal Program/State Project	ALN CSFA No.	Contract/Grant Number	Pass Through Entity Identifying Number	Expenditures	Transfers to Subrecipients
US Department of Transportation - Continued					
Bus and Facilities Formula Program	20.526	FL-2017-097-00 FL-2017-085-01-00		1,873 24,833	
Total Program:				<u>26,706</u>	
Total Federal Transit Cluster:				<u>3,096,425</u>	
Indirect Programs:					
Highway Planning and Construction Cluster:					
Passed through the Florida Department of Transportation					
Highway Planning and Construction	20.205	G1M82 G1S91 G2E75 439326-4-14-01 439326-4-14-02 439326-4-14-03 4481341-58-01	072215403 072215403 072215403 072215403 072215403 072215403 072215403	1,616,647 118,650 186,539 689,149 384,643 14,348 274,136	
Total Highway Planning and Construction Cluster:				<u>3,284,112</u>	
Passed through the Florida Department of Transportation					
Section 5305d Grant	20.505	G2170	072215403	81,520	
Formula Grants for Rural Areas	20.509	G1W24 G1L76 G2F92 G1L76	072215403 072215403 072215403 072215403	39,336 1,873 121,854 8,591	
Total Program:				<u>171,654</u>	
Enhanced Mobility of Seniors and Individuals with Disabilities	20.513	452479-1-84-01 452479-2-94-01	072215403 072215403	65,379 52,263	
Total Program:				<u>117,642</u>	
Total US Department of Transportation				<u>6,790,954</u>	
US Election Assistance Commission					
Indirect Programs:					
Passed Through Florida Department of State					
Help America Vote Act Election Security Grant - COVID19	90.404	22.e.es.100.059		<u>120,735</u>	
Total US Election Assistance Commission				<u>120,735</u>	
National Endowment for the Humanities					
Passed Through Florida Humanities					
NEH FL Humanities American Resue Plan	45.129	GR_1121_ARP_108	ZSO-283172-21	<u>17</u>	
Total National Endowment for the Humanities				<u>17</u>	
Federal Emergency Management Agency					
Indirect Programs:					
Passed Through Florida Department Emergency Management					
FEMA/FDEM Lakewood Park Drainage Improvement	97.039	FEMA-DR-4337-FL/4337-435-R		<u>60,173</u>	
Total Federal Emergency Management Agency				<u>60,173</u>	
TOTAL EXPENDITURES OF FEDERAL AWARDS				<u><u>\$ 15,248,177</u></u>	<u><u>\$ 140,468</u></u>

St. Lucie County, Florida
Schedule of Expenditures of Federal Awards and State Projects
For the Fiscal Year Ended September 30, 2023

Federal/State Agency Pass-through Entity Federal Program/State Project	ALN 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		207,945	
		19SL2		14,205	
		19SL4		4,764,532	
		20SL1		184,777	
		21SL2		9,147	
		22SL1		119,034	
		20SL3		6,495,499	
Total Program:				<u>11,795,139</u>	
Beach Management Funding Assistance Program	37.039	MN018		18,305	
		LPA0050		36,750	
Total Program:				<u>55,055</u>	
Total Florida Department of Environmental Protection				<u>11,850,194</u>	
Florida Department of Health - Bureau of EMS					
Direct Programs:					
County Grant Awards	64.005	C6059		64,638	64,638
Total Florida Department of Health - Bureau of EMS				<u>64,638</u>	<u>64,638</u>
Florida Department of Law Enforcement					
Direct Programs:					
Statewide Criminal Analysis Laboratory System	71.002	2020-SFA-CL-56-A9-005		150,868	
Identity Theft and Fraud Program	71.042	8F0816		9,821	
Criminal Justice Data Transparency	71.004	2022-DTSFA-D2-008		9,353	
Total Florida Department of Law Enforcement				<u>170,042</u>	
Florida Department of State and Secretary of State					
Direct Programs:					
State Aid to Libraries	45.030	22-ST-74		4,697	
		23-ST-74		76,694	
Total Program:				<u>81,391</u>	
Historic Preservation Grant	45.031	23.h.sm.300.130		41,315	
Total Florida Department of State and Secretary of State				<u>122,706</u>	
Florida Department of Transportation					
Direct Programs:					
Commission for the Transportation Disadvantaged (CTD) Trip and Equipment Grant Program	55.001	G2A45		529,055	
		G2K83		188,712	
Total Program:				<u>717,767</u>	
Commission for the Transportation Disadvantaged (CTD) Planning Grant Program	55.002	G2979		20,738	
		G2J18		6,366	
Total Program:				<u>27,104</u>	
Commission for the Transportation Disadvantaged (CTD) Innovative and Service Development Program	55.045	G2L90		6,716	
FDOT SUN Trail Network Program	55.038	G2840		100,845	
Aviation Development Grants	55.004	G0J92		69,089	
		G1E48		41,073	
		G1V73		879,149	
		G1V04		552	
		448082-1-94-01		34,446	
		449250-1-94-01		35,548	
		449251-1-94-01		10,488	
		448080-1-94-01		214,949	
Total Program:				<u>1,285,294</u>	

St. Lucie County, Florida
Schedule of Expenditures of Federal Awards and State Projects
For the Fiscal Year Ended September 30, 2023

Federal/State Agency Pass-through Entity Federal Program/State Project	ALN CSFA No.	Contract/Grant Number	Pass Through Entity Identifying Number	Expenditures	Transfers to Subrecipients
Florida Department of Transportation - Continued					
Seaport Grants	55.005	G1W17 G2204 G2824		29,284 52,288 4,000 <u>85,572</u>	
Total Program:				<u>85,572</u>	
Public Transit Block Grant Program	55.010	G2427 G2F90		233,102 522,415 <u>755,517</u>	
Total Program:				<u>755,517</u>	
Public Transit Service Development Program	55.012	G1977 G1971 G1H55 G1W94 G2H53 G2H54		30,866 172 10,172 10,265 6,050 112,383 <u>169,908</u>	
Total Program:				<u>169,908</u>	
Transit Corridor Development Program	55.013	G1H57		<u>76,276</u>	
Total Florida Department of Transportation				<u>3,224,999</u>	
Florida Executive Office of the Governor					
Direct Programs:					
Emergency Management Programs	31.063	A0243 A0375		85,400 158 <u>85,558</u>	
Hurricane Loss Mitigation Program	31.066	B0187		<u>4,937</u>	
Total Florida Executive Office of the Governor				<u>90,495</u>	
Florida Housing Finance Corporation					
Direct Programs:					
State Housing Initiative Partnership (SHIP) Program	40.901	SHIP FY 2019/2020 SHIP FY 2022/2023		271,233 96,833 <u>368,066</u>	
Total Florida Housing Finance Corporation				<u>368,066</u>	
Florida Sports Foundation					
Direct Programs:					
Facilities for New Professional Sports, Retained Professional Sports, or Retained Spring Training Franchise	73.016	C17-03-233		<u>999,996</u>	
Total Florida Sports Foundation				<u>999,996</u>	
Florida Department of Management Service					
Direct Programs:					
FDMA Next Gen 911 Grant Program	72.003	S21-22-05-26		<u>659,779</u>	
Total Florida Department of Management Services				<u>659,779</u>	
TOTAL EXPENDITURES OF STATE PROJECTS				<u>\$ 17,550,915</u>	<u>\$ 64,638</u>

St. Lucie County, Florida
Notes to Schedule of Expenditures of Federal Awards and State Projects
Year Ended September 30, 2023

1. Basis 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, 2023. 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, 2023

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 ALN Number	Federal Expenditures	Total Expenditures
Home Investment Partnership Program			
Federal Expenditures reported on SEFA	14.239	\$ 382,447	382,447
Plus Expenditures funded by Program Income			46,200
Total Grant-Related Expenditures			\$ 428,647

Program or Cluster Title	STATE CSFA Number	State Expenditures	Total Expenditures
State Housing Initiative (SHIP) Program			
State Expenditures reported on SEFA	40.901	\$ 368,066	368,066
Plus Expenditures funded by Program Income			155,973
Total Grant Related Expenditures			\$ 524,039

St. Lucie County, Florida
Schedule of Findings and Questioned Cost –
Federal Programs and State Projects
Fiscal Year Ended September 30, 2023

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:

Assistance

Listing

<u>Number</u>	<u>Name of Federal Program or Cluster</u>
20.205	Highway Planning & Construction (Federal-Aid Highway Program)
20.507/20.526	Federal Transit Cluster
21.023	Emergency Rental Assistance Program
21.027	COVID - Coronavirus State & Local Fiscal Recovery Funds

CSFA

<u>Number</u>	<u>Name of State Projects</u>
37.003	Beach Management Funding Assistance Program
72.003	Prepaid Next Generation 911 (NG911) State Grant Program

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 \$ 750,000

St. Lucie County, Florida
Schedule of Findings and Questioned Cost –
Federal Awards and State Projects
Fiscal Year Ended September 30, 2023

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

Auditee qualifies as low-risk auditee,
pursuant to the Uniform Guidance 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.