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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, 2020 the related notes to the financial statements, and have issued our report thereon dated March 26, 2021.

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.

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March 26, 2021



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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, 2020. 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, 2020.

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.

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Certified Public Accountants PL
Fort Pierce, Florida

March 26, 2021

St. Lucie County, Florida
Schedule of Expenditures of Federal Awards and State Projects
For the Fiscal Year Ended September 30, 2020

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		1,428,783	
Total US Department of Commerce				<u>1,428,783</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	072215403	338,462	159,895
Passed Through the Florida Department of Revenue					
Child Support Enforcement	93.563	COC56	36991959	411,119	
Total US Department of Health and Human Services				<u>749,581</u>	<u>159,895</u>
US Department of Homeland Security					
Indirect Programs:					
Passed Through the Florida Division of Emergency Management					
Emergency Management Performance Grants	97.042	G0008	072215403	91,694	
Emergency Management Performance Grants - COVID19		G0097	072215403	12,193	
Total US Department of Homeland Security				<u>103,887</u>	
US Department of Housing and Urban Development					
Direct Programs:					
Continuum of Care Program	14.267	FL0310L4H091810		133,543	126,600
		FL0397L4H091808		132,010	124,810
		FL0419L4H091803		77,171	73,798
		FL0310L4H091911		22,423	21,211
		FL0397L4H091909		25,611	24,532
Total Program:				<u>390,758</u>	<u>370,951</u>
Home Investment Partnerships Program	14.239	M17-DC-120234		102,868	254
		M18-DC-120234		262,307	243,562
		M19-DC-120234		196,680	183,643
Total Program:				<u>561,855</u>	<u>427,459</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	072215403	395,710	385,808
Total US Department of Housing and Urban Development				<u>1,348,323</u>	<u>1,184,218</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
US Department of Interior					
Indirect Programs:					
Passed Through Florida Fish & Wildlife Commission					
Artificial Reef Construction 2019-20	15.605	FL-F-F19AF01071		60,000	
Total US Department of Interior				<u>60,000</u>	
US Department of Justice					
Direct Programs:					
Victims of Crimes Act	16.575	VOCA-2019-SLSO-00336		75,077	
State Criminal Alein Assistance Program	16.606	2017-AP-BX-0035		19,820	
DNA Backlog Reduction Program	16.741	2017-DN-BX-0061 2018-DN-BX-0127 2019-DN-BX-0054		15,826 91,215 24,510	
Total Program:				<u>131,551</u>	
Paul Coverdell Forensic Sciences Improvement Grant Program	16.742	2019-CD-BX-0011		17,359	
Bulletproof Vest Partnership Grant	16.607	2018-BO-BX-18094730		11,757	
2020 Coronavirus Emergency Grant	16.034	2020-VD-BX-1257		49,637	
Adult Drug Court Discretionary Grant	16.585	2019-DC-BX-0050		56,299	
Indirect Programs:					
Passed Through Florida Department of Law Enforcement					
Edward Byrne Memorial Justice Assistance Grant Program	16.738	2019-DJ-BX-0807	072215403	17,305	17,305
Total US Department of Justice				<u>378,805</u>	<u>17,305</u>
US Department of Transportation					
Direct Programs:					
Federal Transit Cluster					
Federal Transit - Formula Grants	20.507	FL-90-X793-00 FL-90-X846-00 FL-2017-012-00 FL-2018-010-00 FL-2018-054-00 FL-2019-026-00 FL-2020-004-00 FL-2020-053-00		42 109,898 1,892 65,216 689,453 770,539 430,627 1,448,281	1,892 23,145 669,211 427,588 430,516
Total Program:				<u>3,515,948</u>	<u>1,552,352</u>
Bus and Facilities Formula Program	20.526	FL-2017-043-00 FL-2017-097-00 FL-2017-085-01-00 FL-2019-023-00		43,703 17,617 24,653 288,253	60,256
Total Program:				<u>374,226</u>	<u>60,256</u>
Total Federal Transit Clusters:				<u>3,890,174</u>	<u>1,612,608</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
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	GOY83 PL-0311056M 439326-3-14-01	072215403 072215403	367,142 <u>108,755</u>	
Total Highway Planning and Construction Cluster:				<u>475,897</u>	
Passed through the Florida Department of Transportation					
Surface Transportation Block Grant	20.505	GOY83 439326-3-14-02	072215403 072215403	394,846 <u>101,871</u>	
Total Program				<u>496,717</u>	
Section 5305d Grant	20.505	G1477	072215403	115,842	
Formula Grants for Rural Areas					
	20.509	G1478 G1F61 G1L76	072215403 072215403 072215403	286 41,870 <u>17,617</u>	286 41,870
Total Program				<u>59,773</u>	<u>42,156</u>
Total US Department of Transportation				<u>5,038,403</u>	<u>1,654,764</u>
US Election Assistance Commission					
Indirect Programs:					
Passed Through Florida Department of State					
Help America Vote Act Requirements Payments	90.401	2015-2016-0001-STL		29,277	
Help America Vote Act Election Security Grant	90.404	20.e.ec.000.059		12,024	
Help America Vote Act Election Security Grant-COVID 19	90.404	20.e.cs.000.059		<u>60,000</u>	
Total US Election Assistance Commission				<u>101,301</u>	
US Environmental Protection Agency					
Indirect Programs:					
Passed Through the Indian River Lagoon Council					
National Estuary Program	66.456	IRL2018-10	GL01-1971	<u>12,638</u>	
Total US Environmental Protection Agency				<u>12,638</u>	
Corporation For National and Community Services					
Passed Through the Volunteer Florida					
Total Corporation For National and Community Services	94.021	SID 2153		<u>15,000</u>	
National Oceanic and Atmospheric Agency					
Direct Programs:					
NAAEE Watershed Education Grant	11.008	NA18SEC00080002-1		<u>4,908</u>	
Total National Oceanic and Atmospheric Agency				<u>4,908</u>	
Federal Emergency Management Agency					
Indirect Programs:					
Passed Through the Florida Division of Emergency Management					
COVID-19 Cares Act Grant	97.042	Y2271	072215403	<u>41,748,415</u>	<u>6,283,852</u>
Total Federal Emergency Management Agency				<u>41,748,415</u>	<u>6,283,852</u>
TOTAL EXPENDITURES OF FEDERAL AWARDS				<u>\$ 50,990,044</u>	<u>\$ 9,300,034</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
STATE PROJECTS:					
Florida Department of Environmental Protection					
Direct Programs:					
Beach Management Funding Assistance Program	37.003	18SL1		356,264	
		18SL2		4,026	
		19SL1		46,784	
		19SL2		9,113	
		20SL1		1,168,239	
		20SL3		15,791	
Total Program:				<u>1,600,217</u>	
Red Tide Management for and within St. Lucie County	37.039	LPA0050		181,250	
		LPQ0009		307,832	
Total Program:				<u>489,082</u>	
Total Florida Department of Environmental Protection				<u>2,089,299</u>	
Florida Department of Health - Bureau of EMS					
Direct Programs:					
County Grant Awards	64.005	C6059		46,239	46,239
Total Florida Department of Health - Bureau of EMS				<u>46,239</u>	<u>46,239</u>
Florida Department of Law Enforcement					
Direct Programs:					
Statewide Criminal Analysis Laboratory System	71.002	2020-SFA-CL-56-A9-005		152,489	
Total Florida Department of Law Enforcement				<u>152,489</u>	
Florida Department of State and Secretary of State					
Direct Programs:					
State Aid to Libraries	45.030	19-ST-73		1,367	
		20-ST-73		21,938	
Total Program:				<u>23,305</u>	
Total Florida Department of State and Secretary of State				<u>23,305</u>	
Florida Department of Transportation					
Direct Programs:					
Commission for the Transportation Disadvantaged (CTD) Trip and Equipment Grant Program	55.001	G1A63		453,508	453,508
		G1040		150,892	150,892
Total Program:				<u>604,400</u>	<u>604,400</u>
Commission for the Transportation Disadvantaged (CTD) Planning Grant Program	55.002	G1885		22,203	
		G1N85		6,086	
Total Program:				<u>28,289</u>	
	55.045	G1G92		42,721	42,721
		G1G94		38,884	38,884
		G1044		25,618	2,407
		G1045		28,454	
		G1046		11,797	
Total Program:				<u>147,474</u>	<u>84,012</u>
Aviation Development Grants	55.004	G0E93		2,153,496	
		G0J92		45,990	
		G0L66		54,886	
		G0O93		81,496	
		G1234		36,286	
		G0E93		435,375	
		G1C00		18,924	
Total Program:				<u>2,826,453</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
Florida Department of Transportation - Continued					
Seaport Grants	55.005	G1G05 G0O34		73,397 <u>3,927</u>	
Total Program:				<u>77,324</u>	
County Incentive Grant Programs	55.008	G0C99		67,243	
Public Transit Block Grant Program	55.010	G1F23		566,482	
Public Transit Service Development Program	55.012	G1516 G1B21 G1971 G1977 G1H55		60,222 139,000 38,880 63,399 <u>138,215</u>	60,222 139,000 38,880 63,399 <u>138,215</u>
Total Program:				<u>439,716</u>	<u>439,716</u>
Transit Corridor Development Program	55.013	G1532 G1H57		7,619 <u>128,781</u>	1,395 <u>68,008</u>
Total Program:				<u>136,400</u>	<u>69,403</u>
Intermodal Access Development Program	55.014	G1651		<u>71,942</u>	
Total Florida Department of Transportation				<u>4,965,723</u>	<u>1,197,531</u>
Florida Executive Office of the Governor					
Direct Programs:					
Emergency Management Programs	31.063	A0010		105,806	
FDEM Hurricane Loss Mitigation Program	31.066	DEM-HL00016		<u>193,940</u>	
Total Florida Executive Office of the Governor				<u>299,746</u>	
Florida Fish and Wildlife Conservation Commission					
Direct Programs:					
Florida Boating Improvement Program	77.006	FWC-17208		<u>8,923</u>	
Total Florida Fish and Wildlife Conservation Commission				<u>8,923</u>	
Florida Housing Finance Corporation					
Direct Programs:					
State Housing Initiative Partnership (SHIP) Program	40.901	SHIP FY 2018/2019 SHIP FY 2019/2020 CRF COVID 19		205,667 36,407 29,288 <u>271,362</u>	<u>162</u>
Total Program:				<u>271,362</u>	<u>162</u>
Total Florida Housing Finance Corporation				<u>271,362</u>	<u>162</u>
Florida Sports Foundation					
Direct Programs:					
Facilities for New Professional Sports, Retained Professional Sports, or Retained Spring Training Franchise	73.016	C17-03-323		<u>999,996</u>	
Total Florida Sports Foundation				<u>999,996</u>	
TOTAL EXPENDITURES OF STATE PROJECTS				<u><u>\$ 8,857,082</u></u>	<u><u>\$ 1,243,932</u></u>

St. Lucie County, Florida
Notes to Schedule of Expenditures of Federal Awards and State Projects
Year Ended September 30, 2020

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, 2020

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	\$ 395,710	395,710
Plus Expenditures funded by Program Income			-
Total Grant-Related Expenditures			<u>\$ 395,710</u>
Home Investment Partnership Program			
Federal Expenditures reported on SEFA	14.239	\$ 561,855	561,855
Plus Expenditures funded by Program Income			137,540
Total Grant-Related Expenditures			<u>\$ 699,395</u>

Program or Cluster Title	STATE CSFA Number	State Expenditures	Total Expenditures
State Housing Initiative (SHIP) Program			
State Expenditures reported on SEFA	40.901	\$ 271,362	271,362
Plus Expenditures funded by Program Income			99,644
Total Grant Related Expenditures			<u>\$ 371,006</u>

St. Lucie County, Florida
Schedule of Findings and Questioned Cost –
Federal Programs and State Projects
Fiscal Year Ended September 30, 2020

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:

<u>CFDA</u>	
<u>Number</u>	<u>Name of Federal Program or Cluster</u>
11.300	Emergency Watershed Protection Program
97.042	COVID – Emergency Management Performance Grant Program (EPMG)

<u>CFSA</u>	
<u>Number</u>	<u>Name of State Projects</u>
37.003	Beach Management Funding Assistance Program
37.039	Statewide Surface Water Restoration & Wastewater Projects
55.001	Florida Commission for the Transportation Disadvantaged (CTD) Trip and Equipment Grant Program
55.004	Aviation Grant Program

Dollar threshold used to distinguish between Type A and B Federal Programs	\$ 1,529,693
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, 2019

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.