



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, 2022, and the related notes to the financial statements, and have issued our report thereon dated April 18, 2023.

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

April 18, 2023



**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, 2022. 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, 2022.

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

237

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 Example Entity'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 Example Entity'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, 2022, and have issued our report thereon dated April 18, 2023, 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*

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

April 18, 2023

St. Lucie County, Florida
Schedule of Expenditures of Federal Awards and State Projects
For the Fiscal Year Ended September 30, 2022

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 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 E2026	072215403	49,561 155,052 301,867	11,360 42,777 103,730
Total Program:				<u>506,480</u>	<u>157,867</u>
Passed Through the Florida Department of Revenue Child Support Enforcement	93.563	COC56	36991959	314,523	
Total US Department of Health and Human Services				<u>821,003</u>	<u>157,867</u>
US Department of Homeland Security					
Indirect Programs:					
Passed Through the Florida Division of Emergency Management					
Emergency Management Performance Grants	97.042	G0306 G0315	072215403	99,939 13,926	
FEMA Direct Administrative Costs		PW 8514		63,562	
Homeland Security Grant Program-COVID19	97.067	EMW-2020-SS-0035-S01		25,302	
Total US Department of Homeland Security				<u>202,729</u>	
US Department of Treasury					
Indirect Programs:					
Passed Through the Florida Division of Emergency Management					
CARES Act Funding Agreement - COVID19	21.019 *	Y2271	072215403	174,435	-
Direct Programs:					
Emergency Rental Assistance Program - COVID19	21.023	OMB Approval 1505-0266 Interlocal City of PSL Interlocal City of PSL	N/A	1,740,254 2,390,771 1,973,149	751,272 893,000 -
Total Program:				<u>6,104,174</u>	<u>1,644,272</u>
American Rescue Plan - COVID19	21.027	OMB Approval 1505-0271	N/A	3,406,691	2,900,000
Total US Department of Treasury				<u>9,685,300</u>	<u>4,544,272</u>
US Department of Housing and Urban Development					
Direct Programs:					
Continuum of Care Program	14.267	FL0310L4H092012 FL0397L4H092010 FL0419L4H092005 FL0310L4H092113 FL0397L4H092111 FL0419L4H092106		156,821 148,433 91,277 24,365 30,420 18,173	
Total Program:				<u>469,489</u>	
Home Investment Partnerships Program	14.239	M19-DC-120234 M20-DC120234 M21-DP120234		339,599 364,087 47,972	
Total Program:				<u>751,658</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	60,670	
Total US Department of Housing and Urban Development				<u>1,281,817</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, 2022

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					
Cooperative Endangered Species Conservation Fund	15.615	F21AP04049-00	N/A	11,428	
Total US Department of Interior				<u>11,428</u>	
US Department of Justice					
Direct Programs:					
Victims of Crimes Act	16.575	VOCA-2021-00715		96,735	
State Criminal Alien Assistance Program	16.606	2019-AP-BX-1035 2020-AP-BX-0645 15PBJA-20-RR-00124-SCAA		102,368 124,862 6,412	
Total Program:				<u>233,642</u>	
2020 COPS Hiring Grant	16.710	2020-UM-WX-0223		663,383	
St Lucie County JAG	16.735	2018-DJ-BX-0844		1,265	
National Institute of Justice Research, Evaluation, and Development Project Grant	16.737	15-PBJA-21-GG-02949-SLFO		78,215	
DNA Backlog Reduction Program	16.741	2019-DN-BX-0054 2020-DN-BX-0050 2021-DBR-03113		36,914 216,609 46,743	
Total Program:				<u>300,266</u>	
Paul Coverdell Forensic Sciences Improvement Grant Program	16.742	BJA-2020-CD-BX-0008 2020-CD-BX-0008 PBJA-21-GG02897-COVE		3,713 1,046 14,166	
Total Program:				<u>18,925</u>	
2019 Support For Adam Walsh Implementation Act Grant Program	16.750	2019-AW-BX-0059		42,750	
Adult Drug Court Discretionary Grant	16.585	2019-DC-BX-0050		168,155	
Indirect Programs:					
Passed Through Florida Department of Law Enforcement					
Edward Byrne Memorial Justice Assistance Grant Program	16.738	2019-DJ-BX-0807 2020-JACG-STLU-6-5R-038 2021-JACG-STLU-3-3B-025 15PBJA-21-GG-01380-JAGX	N/A	19,950 2,981 26,627 20,785	
Total Program:				<u>70,343</u>	
Total US Department of Justice				<u>1,673,679</u>	
US Department of Transportation					
Direct Programs:					
Federal Aviation Administration - COVID19	20.106	3-12-0023-036-2020 3-12-0023-039-2022		117,945 10,582	
Total Program:				<u>128,527</u>	
Federal Transit Cluster					
Federal Transit - Formula Grants	20.507	FL-90-X846-00 FL-2017-012-00 FL-2018-010-00 FL-2018-054-00 FL-2019-026-00 FL-2020-004-00 FTA G-26 FL2020-053-00 FL-2021-060-00 FTA FL-2020-059-00 FTS FL-2022-032-00		36,138 87,134 52,392 473,592 163,400 625,728 1,225,394 415,577 583,311 996,706	
Total Program:				<u>4,659,372</u>	

St. Lucie County, Florida
Schedule of Expenditures of Federal Awards and State Projects
For the Fiscal Year Ended September 30, 2022

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					
Bus and Facilities Formula Program	20.526	FL-2017-097-00 FL-2017-085-01-00		3,777 138,998	
Total Program:				<u>142,775</u>	
Total Federal Transit Cluster:				<u>4,802,147</u>	
Indirect Programs:					
Highway Planning and Construction Cluster:					
Passed through the Florida Department of Transportation					
Highway Planning and Construction	20.205	439326-3-14-01 439326-3-14-02 G1M82 G1S91 439326-4-14-01 439326-4-14-02	072215403 072215403 072215403 072215403 072215403 072215403	385,415 290,714 684,933 658,887 148,217 25,053	
Total Highway Planning and Construction Cluster:				<u>2,193,219</u>	
Passed through the Florida Department of Transportation					
Section 5305d Grant	20.505	G2170	072215403	26,070	
Formula Grants for Rural Areas	20.509	G1W24 G1L76	072215403 072215403	82,672 11,409	
Total Program:				<u>94,081</u>	
Enhanced Mobility of Seniors and Individuals with Disabilities	20.513	435210-4-93-25 435210-4-93-16	072215403 072215403	50,239 16,375	
Total Program:				<u>66,614</u>	
Total US Department of Transportation				<u>7,310,658</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		71,260	
Total US Election Assistance Commission				<u>71,260</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	24,983	
Total National Endowment for the Humanities				<u>24,983</u>	
National Oceanic and Atmospheric Agency					
Direct Programs:					
NAAEE Watershed Education Grant	11.008	NA18SEC00080002-1		34,582	
Total National Oceanic and Atmospheric Agency				<u>34,582</u>	
Institute of Museum and Library Services					
Indirect Programs:					
Passed Through Florida Division of Library and Information Service					
IMLS AWE Coding Tablets American Resue Plan Act	45.310	21-ARPA-41	N/A	42,068	
IMLS Laptops/American Rescue Plan		21-ARPA-42		6,650	
Total Institute of Museum and Library Services				<u>48,718</u>	
Federal Emergency Management Agency					
Indirect Programs:					
Passed Through Florida Department Emergency Management					
FEMA/FDEM Lakewood Park Drainage Improvementd	97.039	FEMA-DR-4337-FL/4337-435-R		61,815	
Total Federal Emergency Management Agency				<u>61,815</u>	
TOTAL EXPENDITURES OF FEDERAL AWARDS				<u>\$ 21,227,972</u>	<u>\$ 4,702,139</u>

St. Lucie County, Florida
Schedule of Expenditures of Federal Awards and State Projects
For the Fiscal Year Ended September 30, 2022

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		2,683,421	
		18SL2		1,672	
		19SL2		28,391	
		20SL3		235,796	
		21SL1		27,546	
		21SL2		10,978	
		22SL1		51,978	
Total Program:				<u>3,039,782</u>	
Red Tide Management for and within St. Lucie County	37.039	LP56021		522,957	
		LPA0050		533,685	
		LPQ0009		44,609	
		MN018		93,633	
		NS054		444,040	
Total Program:				<u>1,638,924</u>	
Total Florida Department of Environmental Protection				<u>4,678,706</u>	
Florida Department of Health - Bureau of EMS					
Direct Programs:					
County Grant Awards	64.005	C6059		40,950	40,950
Total Florida Department of Health - Bureau of EMS				<u>40,950</u>	<u>40,950</u>
Florida Department of Law Enforcement					
Direct Programs:					
Statewide Criminal Analysis Laboratory System	71.002	2020-SFA-CL-56-A9-005		158,523	
Total Florida Department of Law Enforcement				<u>158,523</u>	
Florida Department of State and Secretary of State					
Direct Programs:					
State Aid to Libraries	45.030	21-ST-73		5,862	
		22-ST-74		93,755	
Total Florida Department of State and Secretary of State				<u>99,617</u>	
Florida Department of Transportation					
Direct Programs:					
Commission for the Transportation Disadvantaged (CTD) Trip and Equipment Grant Program	55.001	G1Y22		540,870	
		G2A45		152,149	
Total Program:				<u>693,019</u>	
Commission for the Transportation Disadvantaged (CTD) Planning Grant Program	55.002	G1Y71		19,881	
		G2979		4,918	
Total Program:				<u>24,799</u>	
FDOT SUN Trail Network Program	55.046	G2840		352	
DOT Transportation Systems Development	55.046	FM#435210-4-96-16		6,238	
Aviation Development Grants	55.004	G1C00		2,024,214	
		G1V73		648,982	
		G1P69		12,636	
		G1V04		401,886	
		448082-1-94-01		17,208	
		449250-1-94-01		22,961	
		449251-1-94-01		4,848	
		448080-1-94-01		43,515	
Total Program:				<u>3,176,250</u>	

St. Lucie County, Florida
Schedule of Expenditures of Federal Awards and State Projects
For the Fiscal Year Ended September 30, 2022

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		3,197	
		415086-2-94-01		24,928	
		G2204		447,712	
Total Program:				<u>475,837</u>	
Public Transit Block Grant Program	55.010	G1F23		16,234	
		G2427		506,400	
		407187-3-84-01		694,957	
Total Program:				<u>1,217,591</u>	
Public Transit Service Development Program	55.012	G1977		143,893	
		G1971		75,308	
		G1H55		106,470	
		G1W94		88,362	
Total Program:				<u>414,033</u>	
Transit Corridor Development Program	55.013	G1H57		118,491	
Intermodal Access Development Program	55.014	G1651		2,623	
Total Florida Department of Transportation				<u>6,129,233</u>	
Florida Executive Office of the Governor					
Direct Programs:					
Emergency Management Programs	31.063	A0214		105,806	
		A0243		20,406	
Total Florida Executive Office of the Governor				<u>126,212</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>	
Florida Department of Management Service					
Direct Programs:					
FDMA Next Gen 911 Grant Program	72.003	S21-22-05-26		179,857	
Total Florida Department of Management Services				<u>179,857</u>	
Florida Fish & Wildlife Conservation Commission					
Direct Programs:					
SLC Derelict Vessel Removal Project	77.005	FWC-21234		4,950	
Total Florida Fish & Wildlife Conservation Commission				<u>4,950</u>	
TOTAL EXPENDITURES OF STATE PROJECTS				<u>\$ 12,418,044</u>	<u>\$ 40,950</u>

St. Lucie County, Florida
Notes to Schedule of Expenditures of Federal Awards and State Projects
Year Ended September 30, 2022

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, 2022. 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, 2022

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
Home Investment Partnership Program			
Federal Expenditures reported on SEFA	14.239	\$ 751,658	751,658
Plus Expenditures funded by Program Income			60,400
Total Grant-Related Expenditures			\$ 812,058

Program or Cluster Title	STATE CSFA Number	State Expenditures	Total Expenditures
State Housing Initiative (SHIP) Program			
State Expenditures reported on SEFA	40.901	\$ -	-
Plus Expenditures funded by Program Income			140,194
Total Grant Related Expenditures			\$ 140,194

St. Lucie County, Florida
Schedule of Findings and Questioned Cost –
Federal Programs and State Projects
Fiscal Year Ended September 30, 2022

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>
21.023	COVID – Emergency Management Performance Grant
21.027	COVID – State & Local Fiscal Recovery
14.267	Continuum of Care Program
14.239	Home Investment Partnerships Program
20.507/20.526	Federal Transit Cluster

CSFA

<u>Number</u>	<u>Name of State Projects</u>
55.004	Aviation Grant Program
37.003	Beach Management Funding Assistance Program
55.005	Seaport Grant Program
55.010	Public Transit Block Grant Program
73.016	Facilities for New Professional Sports, Retained Professional Sports, Or Retained Spring Training

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, 2022

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.