

2021

Alachua County

Single Audit Reports and
Management Letter

September 30, 2021

**SINGLE AUDIT REPORTS
AND
MANAGEMENT LETTER**

ALACHUA COUNTY, FLORIDA

SEPTEMBER 30, 2021

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INDEPENDENT AUDITOR'S REPORT

The Honorable Board of County Commissioners
and Constitutional Officers
Alachua County, Florida

Report on the Financial Statements

We have audited the accompanying financial statements of the governmental activities, the business-type activities, each major fund, and the aggregate discretely presented component units and remaining fund information of Alachua County, Florida (the County) as of and for the year ended September 30, 2021, and the related notes to the financial statements, which collectively comprise the County's basic financial statements as listed in the table of contents.

Management's Responsibility for the Financial Statements

Management is responsible for the preparation and fair presentation of these financial statements in accordance with accounting principles generally accepted in the United States of America; this includes the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

Auditor's Responsibility

Our responsibility is to express opinions on these financial statements based on our audit. We conducted our audit in accordance with 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. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risk of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

CERTIFIED PUBLIC ACCOUNTANTS

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The Honorable Board of County Commissioners
and Constitutional Officers
Alachua County, Florida

INDEPENDENT AUDITOR'S REPORT

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

Opinions

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, the business-type activities, the aggregate discretely presented component units, each major fund, and the aggregate remaining fund information of the County as of September 30, 2021, and the respective changes in financial position, and, where applicable, cash flows thereof for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Other Matters

Required Supplementary Information

Accounting principles generally accepted in the United States of America require that the management's discussion and analysis and required supplementary information, as listed in the table of contents, be presented to supplement the basic financial statements. Such information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board, who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

Schedule of Expenditures of Federal Awards and State Financial Assistance

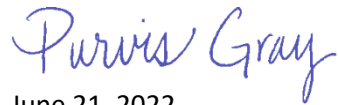
Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the County's basic financial statements. The schedule of expenditures of federal awards and state financial assistance, as required by Title 2 U.S. Code of Federal Regulations Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance) and Chapter 10.550, *Rules of the Auditor General*, is presented for the purposes of additional analysis and is not a required part of the basic financial statements. The schedule is the responsibility of management and was derived from, and relates directly to, the underlying accounting and other records used to prepare the basic financial statements. Such information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the schedule is fairly stated in all material respects in relation to the basic financial statements as a whole.

The Honorable Board of County Commissioners
and Constitutional Officers
Alachua County, Florida

INDEPENDENT AUDITOR'S REPORT

Reporting Required by *Government Auditing Standards*

In accordance with *Government Auditing Standards*, we have also issued a report dated June 21, 2022, on our consideration of the County's internal control over financial reporting and our tests of its compliance with certain provisions of laws, regulations, contracts and grant agreements, and other matters. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the County's internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the County's internal control over financial reporting and compliance.



June 21, 2022
Gainesville, Florida

ALACHUA COUNTY, FLORIDA
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS AND STATE FINANCIAL ASSISTANCE
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2021

Federal/State Agency, Pass-Through Entity, Federal Program/State Project	AL CSFA No.	Contract/Grant Number	Expenditures	Transfer to Subrecipients	Received as Subrecipients
Department of Agriculture					
<i>Passed Through FL Department of Economic Opportunity:</i>					
CSNCFL Supplemental Nutrition Assistance Program	10.561	FSH21 - 039471	\$ 180,836		
Department of Housing and Urban Development					
<i>Passed Through FL Department of Economic Opportunity:</i>					
Community Development Block Grant	14.228	18DB-OM-03-11-01-H 03	44,563		
Department of the Interior					
<i>Direct Program:</i>					
Partners for Fish and Wildlife:					
Sweetwater Preserve Sandhill Restoration	15.631	F16AC01270	20,999	<1>	
Department of Justice					
<i>Passed Through Florida Office of Attorney General:</i>					
VOCA - Crime Victim Assistance	16.575	VOCA-2020-Alachua County Victim Ser-00549	274,759		
VOCA - Crime Victim Assistance	16.575	VOCA-2020-Alachua County Sheriff - 00520	178,669		
		16.575 Total	453,428		
<i>Passed Through Florida Council Against Sexual Violence:</i>					
STOP Violence Against Women Grant Yr 3	16.588	20STO65	57,360		
STOP Violence Against Women Grant Yr 4	16.588	20STO65	16,815		
		16.588 Total	74,175		
<i>Passed Through City of Gainesville:</i>					
Grants to Encourage Arrest Policies and Enforcement of Protection Orders Program:					
A Coordinated Community Response to Preventing Violence Against Women in Gainesville, Florida					
	16.590	2015-WE-AX-0033	63,517	<2>	\$ 63,517
<i>Passed Through Florida Department of Law Enforcement:</i>					
Edward Byrne Memorial Justice Assistance Grant Program:					
RAD Grant					
	16.738	2020-JAGC-ALAC-5-Y5-124	7,822		
Law Enforcement Equipment Grant					
	16.738	2020-JAGC-ALAC-2-Y5-117	3,976		
Safe Santa Fe/RAD & Law Enforcement Equip					
	16.738	2020-JAGC-ALAC-10-5R-040	8,126		
Law Enforcement Equip & Youth Dialog Program					
	16.738	2020-JAGC-ALAC-9-5R-057	21,675		
Residual Funding. Radio Equipment					
	16.738	2020-JAGC-ALAC-12-Y5-164	2,700		
SFPD Crime Prevention & Education & Tech Improv					
	16.738	2021-JAGC-ALAC-3-3B-086	1,411		
<i>Passed Through City of Gainesville:</i>					
2017 Local JAG Grant					
	16.738	2017-DJ-BX-0930	11,500	<2>	11,500
Byrne Direct JAG-C Grant					
	16.738	2019-DJ-BX-0845	5,404	<3>	5,404
		16.738 Total	62,614		16,904
<i>Direct Program:</i>					
Criminal and Juvenile Justice and Mental Health Collaboration Program:					
Alachua County JMH Collaboration Project					
	16.745	2017-MO-BX-0027	10,102		
Alachua County FY20 JMHCP Project					
	16.745	2020-MO-BX-0021	38,727		
		16.745 Total	48,829		
<i>Direct Program:</i>					
Equitable Sharing					
	16.922	N/A	226,381		
Department of Labor					
<i>Passed Through Florida Department of Economic Opportunity:</i>					
Employment Service Cluster:					
CSNCFL - Wagner-Peyser Fund					
	17.207	WPA21 - 039196	177,232		
CSNCFL - Wagner-Peyser Fund					
	17.207	WPA22 - 040432	3,278		
		17.207 Total	180,510	<4>	
Unemployment Insurance:					
CSNCFL - Reemployment Services & Eligibility Assessments					
	17.225	UCR20 - 038957	45,060		
CSNCFL - Reemployment Services & Eligibility Assessments					
	17.225	UCR21 - 040004	6,315		
		17.225 Total	51,375		
Trade Adjustment Assistance:					
CSNCFL - Trade Adjustment Assistance - Case Mgmt					
	17.245	TAC19 - 039354	44,057		
CSNCFL - Trade Adjustment Assistance - Training					
	17.245	TAT19 - 039523	47,261		
		17.245 Total	91,318		
Workforce Innovation & Opportunity Act Cluster:					
WIA Adult Program:					
CSNCFL - WIA Adult Program					
	17.258	WIA21-039244	450,939		
CSNCFL - WIA Adult Program					
	17.258	WIA22-040169	101,093		
CSNCFL - WIA Apprenticeship Expansion					
	17.258	WIS19 - 037923	18,723		
CSNCFL - WIA Apprenticeship Expansion					
	17.258	WIS19 - 037927	19,711		
CSNCFL - WIA Pathways to Prosperity					
	17.258	WIS19 - 038853	5,751		
CSNCFL - WIA COVID-19 PPE					
	17.258	WIS19 - 038919	737		
CSNCFL - WIA Rural Initiatives					
	17.258	WIS19 - 039153	10,313		
CSNCFL - WIA Supplemental WIA SFY 20-21					
	17.258	WIS20 - 039169	45,798		
CSNCFL - WIA Performance Incentives SFY19-20					
	17.258	WIS20 - 039714	2,284		
		17.258 Total	655,349	<5>	

ALACHUA COUNTY, FLORIDA
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS AND STATE FINANCIAL ASSISTANCE
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2021
(Continued)

Federal/State Agency, Pass-Through Entity, Federal Program/State Project	AL CSFA No.	Contract/Grant Number	Expenditures	Transfer to Subrecipients	Received as Subrecipients
Workforce Innovation & Opportunity Act Cluster:					
WIA Youth Activities:					
CSNCFL - WIA Youth Activities	17.259	WIY20-038107	\$ 140,032		
CSNCFL - WIA Youth Activities	17.259	WIY21-039063	813,366		
CSNCFL - WIA Apprenticeship Expansion	17.259	WIS19 - 037923	18,723		
CSNCFL - WIA Apprenticeship Expansion	17.259	WIS19 - 037927	19,711		
CSNCFL - WIA Pathways to Prosperity	17.259	WIS19 - 038853	5,751		
CSNCFL - WIA COVID-19 PPE	17.259	WIS19 - 038919	737		
CSNCFL - WIA Rural Initiatives	17.259	WIS19 - 039153	10,313		
CSNCFL - WIA Supplemental WIA SFY 20-21	17.259	WIS20 - 039169	45,798		
CSNCFL - WIA Performance Incentives SFY19-20	17.259	WIS20 - 039714	2,284		
		17.259 Total	1,056,715	<5>	
CSNCFL - WIA Nat'l Dislocated Worker Grants / Nat'l Emergency Grants	17.277	WNC20 - 038888	136,496		
Workforce Innovation & Opportunity Act Cluster:					
WIA Dislocated Worker Formula Grants:					
CSNCFL - WIA Dislocated Worker	17.278	WID20 - 038304	56,886		
CSNCFL - WIA Dislocated Worker	17.278	WID21 - 039220	218,246		
CSNCFL - WIA Rural Initiatives	17.278	WRS21 - 040372	11,107		
CSNCFL - WIA Apprenticeship Expansion	17.278	WIS19 - 037923	19,291		
CSNCFL - WIA Apprenticeship Expansion	17.278	WIS19 - 037927	20,308		
CSNCFL - WIA Pathways to Prosperity	17.278	WIS19 - 038853	5,925		
CSNCFL - WIA COVID-19 PPE	17.278	WIS19 - 038919	759		
CSNCFL - WIA Rural Initiatives	17.278	WIS19 - 039153	10,625		
CSNCFL - WIA Supplemental WIA SFY 20-21	17.278	WIS20 - 039169	51,523		
CSNCFL - WIA Performance Incentives SFY19-20	17.278	WIS20 - 039714	2,569		
		17.278 Total	397,239	<5>	
Employment Service Cluster:					
Jobs for Veterans State Grants:					
CSNCFL - Veterans Program - Disabled Veterans	17.801	DVP20 - 038547	9,553		
CSNCFL - Veterans Program - Disabled Veterans	17.801	DVP21 - 039537	35,807		
CSNCFL - Veterans Program - Local Veterans	17.801	LVR20 - 038569	8,637		
CSNCFL - Veterans Program - Local Veterans	17.801	LVR21 - 039558	28,607		
		17.801 Total	82,604	<4>	
Department of Transportation					
<i>Passed Through Florida Department of Transportation:</i>					
Highway Planning and Construction:					
High Visibility Enforcement Grant	20.205	G1B36 Proj#433144-1-8404	10,212		
High Visibility Enforcement Grant	20.205	G1X15 Proj#433144-1-8404	214		
CR 235/NW 94th Ave - Intersection Improv	20.205	439500-1-58-01; 439500-1-68-02	650		
CR329/SE Williston Rd - Intersection Improv	20.205	439498-1-58-01; 439498-1-68-02	618		
CR241 - Fr Levy C/L to S. of Archer - Widen/Resurface	20.205	439499-1-58-01; 439499-1-68-01	63		
SW 20th Ave - Sidewalk	20.205	441218-1-38-01, 441218-1-58-01, & 441218-1-68-02	2,226		
NE 53rd/Animal Services Dr - Intersection Improv	20.205	441219-1-38-02, 441219-1-58-01, & 441219-1-68-02	714		
Newberry Lane/CR235 - Intersection Improv	20.205	443252-1-38-02	143		
		20.205 Total	14,840		
<i>Passed Through Florida Department of Management Services:</i>					
E-911 Grant Program:					
NG-911 Spring 2020 Grant	20.615	S15-20-06-01	283,896		
Department of Treasury					
<i>Direct Program:</i>					
Equitable Sharing	21.016	N/A	13,926		
<i>Passed Through Division of Emergency Management:</i>					
COVID-19 - Coronavirus Relief Fund	21.019	Y2273	25,499,782	\$	5,845,492
<i>Passed Through Florida Housing Finance Corporation:</i>					
COVID-19 - Coronavirus Relief Fund - Housing	21.019	035-2020	556,533		
		21.019 Total	26,056,315	5,845,492	
<i>Direct Program:</i>					
Emergency Rental Assistance Program					
COVID-19 - ERAP 1	21.023	N/A	8,030,373		
COVID-19 - ERAP 2	21.023	N/A	259,911		
		21.023 Total	8,290,284		
<i>Direct Program:</i>					
Coronavirus State and Local Fiscal Recovery Funds					
COVID-19 - ARPA - CSLFRF	21.027	N/A	2,237,456		
Environmental Protection Agency					
<i>Passed Through Department of Environmental Protection:</i>					
Non-Point Source Implementation Grants:					
Fertilizer Social Marketing Campaign and Load Reduction	66.460	NF033	33,385		

ALACHUA COUNTY, FLORIDA
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS AND STATE FINANCIAL ASSISTANCE
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2021
(Continued)

Federal/State Agency, Pass-Through Entity, Federal Program/State Project	AL CSFA No.	Contract/Grant Number	Expenditures	Transfer to Subrecipients	Received as Subrecipients
<u>U.S. Election Assistance Commission</u>					
<i>Passed Through Florida Division of Elections:</i>					
<i>Help America Vote Act Requirements Payments:</i>					
Pollworker Assistance 06/07	90.401	N/A	\$ 4,424		
FY14/15 Federal Election Activities	90.401	MOA # 2014-2015-0001-ALA	1,526		
FY17/18 Federal Election Activities	90.401	MOA # 2017-2018-0001-ALA	2,474		
		90.401 Total	8,424		
<i>Help America Vote Act Election Security Grants:</i>					
Coronavirus Aid, Relief & Economic Security Act	90.404	MOA # 2020-00-ALA	89,147		
<u>U.S. Department of Health and Human Services</u>					
<i>Direct Program:</i>					
<i>Substance Abuse and Mental Health Services</i>					
<i>Projects of Regional and National Significance:</i>					
Alachua County CABHI	93.243	1H79SM063339-01	46,812		
<i>Direct Program:</i>					
COVID-19 - Provider Relief Fund	93.498	N/A	244,719	<6>	
<i>Passed Through Florida Department of Economic Opportunity:</i>					
<i>Temporary Assistance for Needy Families:</i>					
Welfare Transition Program	93.558	WTS21 - 039400	387,955		
Welfare Transition Program	93.558	WTS21 - 040119	112,617		
		93.558 Total	500,572		
<i>Passed Through Florida Department of Revenue:</i>					
<i>Child Support Enforcement</i>					
Child Support Enforcement	93.563	COC01	252,194	<7>	
Child Support Enforcement	93.563	CSS72	24,981		
		93.563 Total	277,175		
<i>Passed Through Florida Department of Children and Families:</i>					
<i>Block Grants for Prevention and Treatment of Substance Abuse:</i>					
Metamorphosis FY20-21	93.959	ME020	56,038		
Metamorphosis FY21-22	93.959	ME020	20,447		
		93.959 Total	76,485		
<u>Corporation for National and Community Service</u>					
<i>Direct Program:</i>					
Foster Grandparent Program 4/20 - 3/21	94.011	19SFSFL002	172,884		
Foster Grandparent Program 4/21 - 3/22	94.011	19SFSFL002	149,357		
		94.011 Total	322,241		
<u>Executive Office of the President</u>					
<i>Passed Through St. Johns County Sheriff:</i>					
<i>High Intensity Drug Trafficking Areas Program:</i>					
North Florida HIDTA (CADET)	95.001	N/A	73,810	<8>	73,810
<u>U.S. Department of Homeland Security</u>					
<i>Passed Through Florida Division of Emergency Management:</i>					
<i>Disaster Grants - Public Assistance</i>					
<i>(Presidentially Declared Disasters):</i>					
Public Assistance Hurricane Irma	97.036	Z0609 / DR4337	482,637		
Public Assistance Santa Rosa Fire	97.036	EOC Mission 5307; 02-002-20	11,261		
		97.036 Total	493,898		
<i>COVID-19 - EMPG-S Supplemental</i>					
EMPG Fed Grant 7/20-6/21	97.042	G0120	17,863		
EMPG Fed Grant 7/21-6/22	97.042	G0089	51,797		
		G0318	18,436		
		97.042 Total	88,096		
<i>Homeland Security Grant Program:</i>					
FY17 SHSGP Issues 8	97.067	R0164	32,000		
FY19 SHSGP Issues 8 & 11	97.067	R0010	90,000		
FY19 SHSGP Issues 18 & 19 - MARC	97.067	SHSGP FY19 R0027	10,406		
		97.067 Total	132,406		
<i>Direct Program:</i>					
SAFER Grant	97.083	EMW-2016-FH-00608	110,083		
TOTAL FEDERAL AWARDS			\$ 43,220,918	\$ 5,845,492	\$ 154,231

ALACHUA COUNTY, FLORIDA
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS AND STATE FINANCIAL ASSISTANCE
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2021
(Continued)

Federal/State Agency, Pass-Through Entity, Federal Program/State Project	AL CSFA No.	Contract/Grant Number	Expenditures	Transfer to Subrecipients	Received as Subrecipients
Executive Office of the Governor					
<i>Direct Program:</i>					
Emergency Management Preparedness and Assistance Assistance (EMPA) Grant 7/20-6/21	31.063	A0122	\$ 78,691		
Emergency Management Preparedness and Assistance Assistance (EMPA) Grant 7/21-6/22	31.063	A0217	27,476		
		31.063 Total	106,167		
<i>Direct Program:</i>					
Freedom Center Shelter Retrofit Program	31.068	F0081	15,550		
Florida Department of Environmental Protection					
<i>Direct Program:</i>					
Household Hazardous Waste Co-Op Grants	37.007	HW101 - Baker County	15,000		
	37.007	HW101 - Bradford County	17,048		
	37.007	HW101 - Columbia County	25,000		
	37.007	HW101 - Dixie County	16,148		
	37.007	HW101 - Gilchrist County	20,000		
	37.007	HW101 - Lafayette County	13,090		
	37.007	HW101 - Nassau County	32,000		
	37.007	HW101 - Union County	13,761		
		37.007 Total	152,047		
<i>Statewide Surface Water Restoration and Wastewater Projects:</i>					
Watershed Monitoring Program	37.039	MN002	7,627		
Watershed Monitoring Program	37.039	MN024	1,895		
Newnans Lake Improvement Phase II	37.039	LP01121	112,900		
		37.039 Total	122,422		
<i>Florida Springs Grant Program:</i>					
Habitat Restoration through Aerations & Revegetation at Hornsby Spring	37.052	LP6103F	28,060		
<i>Passed through Suwannee River Water Management District:</i>					
<i>Alternative Water Supplies:</i>					
Alachua County Turf Swap	37.100	19/20-190 (FDEP WS003)	50,100	<9>	\$ 50,100
Florida Housing Finance Corporation					
<i>Direct Program:</i>					
SHIP 18/19	40.901	N/A	519,428		
SHIP 19/20	40.901	N/A	53,204		
		40.901 Total	572,632		
Florida Department of Legal Affairs and Attorney General					
<i>Passed Through Florida Council Against Sexual Violence:</i>					
Florida Council Against Sexual Violence 7/20-6/21	41.010	20OAG17	3,146		
Florida Council Against Sexual Violence 7/21-6/22	41.010	21OAG17	2,497		
		41.010 Total	5,643		
Department of Education and Commissioner of Education					
<i>Direct Program:</i>					
Coach Aaron Feis Guardian Grant	48.140	96B-1230J-1PG01 - TAPS 21A168/21A096	61,232		
Florida Department of Transportation					
<i>Direct Program:</i>					
<i>County Incentive Grant Program:</i>					
CIGP NW 23rd Ave Design/Right of Way	55.008	444233-1-54-01	185,533		
<i>Direct Program:</i>					
<i>Florida Shared-Use Nonmotorized (SUN) Trail Network Program:</i>					
SunTrail on Archer Road	55.038	439934-2-54-01	441		
Department of Children and Families					
<i>Passed Through Meridian Behavioral Services:</i>					
Criminal Justice, Mental Health, and Substance Abuse Reinvestment Grant	60.115	N/A	54,450	<10>	54,450
Florida Department of Health					
<i>Direct Program:</i>					
EMS Matching Award	64.003	M9042	47,074		
<i>Direct Program:</i>					
EMS County Grant Program - EMS Trust Fund	64.005	C8001	9,300		
EMS County Grant Program - EMS Trust Fund	64.005	C9001	52,187		
		64.005 Total	61,487		

ALACHUA COUNTY, FLORIDA
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS AND STATE FINANCIAL ASSISTANCE
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2021
(Concluded)

Federal/State Agency, Pass-Through Entity, Federal Program/State Project	AL CSFA No.	Contract/Grant Number	Expenditures	Transfer to Subrecipients	Received as Subrecipients
<i>Passed Through Florida Council Against Sexual Violence:</i>					
Rape Crisis Program Trust Fund SFY20/21	64.061	16TFGR17	\$ 43,549		
Rape Crisis Program Trust Fund SFY21/22	64.061	16TFGR17	9,648		
		64.061 Total	<u>53,197</u>		
Rape Crisis Center - General Revenue - SFY20/21	64.069	16TFGR17	56,647		
Rape Crisis Center - General Revenue - SFY21/22	64.069	16TFGR17	20,415		
		64.069 Total	<u>77,062</u>		
<u>Florida Department of Law Enforcement</u>					
<i>Direct Program:</i>					
Florida Incident Based Reporting System: FIBRS Implementation Assistance Program	71.043	2020-FBSFA-F2-001	21,520		
<u>Department of Highway Safety and Motor Vehicles</u>					
<i>Direct Program:</i>					
Florida Arts License Plates Project	76.041	N/A	12,836		
<i>Passed Through Fish & Wildlife Foundation of Florida:</i>					
Protect Florida Springs License Plates:					
Poe Springs Aquatic Habitat Enhancement & Outreach	76.103	PFS 1920-07	265		\$ 265
Nitrate Concentrations Groundwater - Santa Fe Basin	76.103	PFS 20-02	9,768		9,768
Herbivory and Recreational Exclusion Device Study	76.103	PFS 20-06	1,049		1,049
Spring Protection Behavior Change Videos	76.103	PFS 21-06	1,700		1,700
		76.103 Total	<u>12,782</u>	<11>	<u>12,782</u>
TOTAL STATE FINANCIAL ASSISTANCE			<u>\$ 1,640,235</u>	<u>\$ -</u>	<u>\$ 117,332</u>

Notes

- < 1 > Includes \$14,140 of expenditures from prior fiscal year
- < 2 > Alachua County is a sub-recipient from the City of Gainesville.
- < 3 > Alachua County Sheriff's Office is a sub-recipient from the City of Gainesville.
- < 4 > Programs 17.207 and 17.801 belong to the same cluster of federal programs; federal expenditures for this cluster total \$263,114.
- < 5 > Programs 17.258, 17.259 and 17.278 belong to the same cluster of federal programs; federal expenditures for this cluster total \$2,109,303.
- < 6 > Includes \$130,122 in expenditures from previous fiscal year
- < 7 > Amount reported includes \$14,697 for Title IV-D hearing rooms.
- < 8 > Alachua County Sheriff's office is a sub-recipient from St. Johns County Sheriff.
- < 9 > Alachua County is a sub-recipient from Suwannee River Water Management District.
- < 10 > Alachua County Sheriff's Office is a sub-recipient from Meridian Behavioral Services.
- < 11 > Alachua County is a sub-recipient from Fish & Wildlife Foundation of Florida.

Basis of Presentation

Because this schedule presents only a selected portion of the operations of the County, it is not intended to and does not present the financial position, changes in net position, or cash flows of the County.

The accompanying Schedule of Expenditures of Federal Awards includes the Federal award activity of the Alachua County Board of County Commissioners and is presented on the modified accrual basis of accounting. The information in this schedule is presented in accordance with the requirements of the Uniform Guidance, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards*, which is required by the U.S. Office of Management and Budget.

The accompanying Schedule of State Financial Assistance includes the State award activity of the Alachua County Board of County Commissioners and is presented on the modified accrual basis of accounting. The information in this schedule is presented in accordance with the requirements of Chapter 10.550, *Rules of the Auditor General*, of the State of Florida.

Other Notes

The County has not elected to use the 10-percent de minimum indirect cost rate allowed under the uniform guidance. The County does not participate in any loan or loan guarantee programs. The County does not receive any federally funded insurance.

**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
and Constitutional Officers
Alachua 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 the governmental activities, the business type activities, the aggregate discretely presented component units, each major fund, and the aggregate remaining fund information of Alachua County, Florida (the County), as of and for the year ended September 30, 2021, and the related notes to the financial statements, which collectively comprise the County's basic financial statements, and have issued our report thereon dated June 21, 2022.

Internal Control Over Financial Reporting

In planning and performing our audit of the financial statements, we considered the County'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 the County's internal control. Accordingly, we do not express an opinion on the effectiveness of the County'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 a 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 and, therefore, material weaknesses or significant deficiencies may exist that have not been identified. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses. We did identify certain deficiencies in internal control, described in the report of the Property Appraiser as 2021-01, 2021-02, and 2021-03. The items disclosed in the report of the Property Appraiser are not considered to be material to the County-wide financial statements and are not, therefore, presented here.

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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***

Compliance and Other Matters

As part of obtaining reasonable assurance about whether the County's financial statements are free from material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts and grant agreements, non-compliance with which could have a direct and material effect on the financial statements. 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 non-compliance 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.



June 21, 2022
Gainesville, Florida

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

The Honorable Board of County Commissioners
and Constitutional Officers
Alachua County, Florida

Report on Compliance for Each Major Federal Program and State Project

We have audited Alachua County, Florida's (the County) compliance with the types of compliance requirements described in the OMB *Compliance Supplement* and in the Florida Department of Financial Services' *State Projects Compliance Supplement* that could have a direct and material effect on each of the County's major federal programs and state projects for the year ended September 30, 2021. The County'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 federal and state statutes, regulations, and the terms and conditions of its federal awards and state assistance applicable to its federal programs and state projects.

Auditor's Responsibility

Our responsibility is to express an opinion on compliance for each of the County'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), and Chapter 10.550, *Rules of the Auditor General*. Those standards, the Uniform Guidance, and Chapter 10.550, *Rules of the Auditor General*, require that we plan and perform the audit to obtain reasonable assurance about whether non-compliance with the types of compliance requirements referred to above that could have a direct and material effect on a major federal program or state financial assistance project occurred. An audit includes examining, on a test basis, evidence about the County's compliance with those requirements and performing such other procedures as we considered necessary in the circumstances.

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Alachua County, Florida

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

We believe that our audit provides a reasonable basis for our opinion on compliance for each major federal program and state project. However, our audit does not provide a legal determination of the County's compliance.

Opinion on Each Major Federal Program and State Project

In our opinion, the County complied, in all material respects, with the types of compliance requirements referred to above that could have a direct and material effect on each of its major federal programs and state projects for the year ended September 30, 2021.

Report on Internal Control Over Compliance

Management of the County 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 the County'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 financial assistance 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 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 the County'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, non-compliance with a type of compliance requirement of a federal program or state financial assistance project on a timely basis. *A material weakness in internal control over compliance* is a deficiency, or a combination of deficiencies, in internal control over compliance, such that there is a reasonable possibility that material non-compliance with a type of compliance requirement of a federal program or state financial assistance 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 a 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
and Constitutional Officers
Alachua County, Florida

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

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 and Chapter 10.550, *Rules of the Auditor General*. Accordingly, this report is not suitable for any other purpose.



June 21, 2022
Gainesville, Florida

**ALACHUA COUNTY, FLORIDA
SCHEDULE OF FINDINGS AND QUESTIONED COSTS -
FEDERAL AWARDS AND STATE FINANCIAL ASSISTANCE
FOR THE YEAR ENDED SEPTEMBER 30, 2021**

Summary of Auditor's Results

Financial Statements

1. The independent auditor's report expresses an unmodified opinion on the financial statements of the governmental activities, business-type activities, the aggregate discretely presented component units, each major fund, and the aggregate remaining fund information of Alachua County, Florida (the County).
2. The County did not report any significant deficiencies or material weaknesses in internal control over financial reporting or on compliance and other matters based on an audit of financial statements performed in accordance with *Government Auditing Standards*. The audit of the Property Appraiser reported three significant deficiencies in internal control over financial reporting and on compliance and other matters; however, they were not deemed significant to the County as a whole. The findings are disclosed in the individual report of the Property Appraiser.
3. No instances of non-compliance material to the financial statements were disclosed during the audit.

Federal Awards and State Projects

4. The audit disclosed no significant deficiencies and/or material weaknesses in internal control over major federal programs or state projects that are required to be reported in the schedule of findings and questioned costs.
5. The report on compliance for the major federal programs and state projects expresses an unmodified opinion.
6. The audit disclosed no findings that are required to be reported in accordance with the Uniform Guidance and Chapter 10.550, *Rules of the Auditor General*.
7. The programs tested as major federal program and state financial assistance projects included:

Federal Programs	<u>AL No.</u>
Coronavirus Relief Fund (CARES Act)	21.019
Emergency Rental Assistance Program	21.023
Coronavirus State and Local Fiscal Recovery Funds	21.027
Workforce Innovation Opportunity Act Cluster	17.258, 17.259, 17.278
State Projects	<u>CSFA No.</u>
State Housing Initiatives Partnership Program	40.901
Cooperative Collection Center Grant	37.007
Statewide Surface Water Restoration and Wastewater Projects	37.039

8. The threshold for distinguishing Type A and B programs was \$1,296,628 for federal programs and \$750,000 for state projects.
9. The County did qualify as a low risk auditee for federal grant programs.

**ALACHUA COUNTY, FLORIDA
SCHEDULE OF FINDINGS AND QUESTIONED COSTS -
FEDERAL AWARDS AND STATE FINANCIAL ASSISTANCE
FOR THE YEAR ENDED SEPTEMBER 30, 2021**

Findings and Questioned Costs for Major Federal Programs and State Projects

The audit disclosed no findings for major federal programs or state projects to be reported under the Uniform Guidance and Chapter 10.550, *Rules of the Auditor General*.

Status of Prior Audit Findings

The audit disclosed no prior year findings for major federal programs or state projects to be reported under the Uniform Guidance and Chapter 10.550, *Rules of the Auditor General*.

**INDEPENDENT ACCOUNTANT'S REPORT ON
COMPLIANCE WITH FLORIDA STATUTE SECTION 218.415 –
INVESTMENTS OF PUBLIC FUNDS**

The Honorable Board of County Commissioners
and Constitutional Officers
Alachua County, Florida

We have examined Alachua County, Florida's (the County) compliance with Section 218.415, Florida Statutes during the fiscal year ended September 30, 2021. Management is responsible for the County's compliance with those requirements. Our responsibility is to express an opinion on the County's compliance based on our examination.

Our examination was conducted in accordance with attestation standards established by the American Institute of Certified Public Accountants. Those standards require that we plan and perform the examination to obtain reasonable assurance about whether the County complied, in all material respects, with the requirements referenced above. An examination involves performing procedures to obtain evidence about whether the County complied with the specified requirements. The nature, timing, and extent of the procedures selected depend on our judgment, including an assessment of the risks of material non-compliance, whether due to fraud or error. We believe that the evidence we obtained is sufficient and appropriate to provide a reasonable basis for our opinion.

Our examination does not provide a legal determination on the County's compliance with specified requirements.

In our opinion, the County complied, in all material respects, with the aforementioned requirements during the fiscal year ended September 30, 2021.

This report is intended solely for the information and use of the Legislative Auditing Committee, members of the Florida Senate and the Florida House of Representatives, the Florida Auditor General, the Board of County Commissioners of Alachua County, Florida, and its management, and is not intended to be and should not be used by anyone other than these specified parties.



June 21, 2022
Gainesville, Florida

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INDEPENDENT ACCOUNTANT'S REPORT ON COMPLIANCE WITH FLORIDA STATUTE SECTION 365.172(10) AND SECTION 365.173(2)(d)

The Honorable Board of County Commissioners
and Constitutional Officers
Alachua County, Florida

We have examined Alachua County, Florida's (the County) compliance with Section 365.172(10) Florida Statutes, *Authorized Expenditures of E911 Fee*, and Section 365.173(2)(d) Florida Statutes, *Distribution and Use of (E911) Funds*, during the fiscal year ended September 30, 2021, as required by Section 10.556(10)(b), *Rules of the Auditor General*. Management is responsible for the County's compliance with those requirements. Our responsibility is to express an opinion on the County's compliance based on our examination.

Our examination was conducted in accordance with attestation standards established by the American Institute of Certified Public Accountants. Those standards require that we plan and perform the examination to obtain reasonable assurance about whether the County complied, in all material respects, with the requirements referenced above. An examination involves performing procedures to obtain evidence about whether the County complied with the specified requirements. The nature, timing, and extent of the procedures selected depend on our judgment, including an assessment of the risks of material non-compliance, whether due to fraud or error. We believe that the evidence we obtained is sufficient and appropriate to provide a reasonable basis for our opinion.

Our examination does not provide a legal determination on the County's compliance with specified requirements.

In our opinion, the County complied, in all material respects, with the aforementioned requirements during the fiscal year ended September 30, 2021.

This report is intended solely for the information and use of the Legislative Auditing Committee, members of the Florida Senate and the Florida House of Representatives, the Florida Auditor General, the Board of County Commissioners of Alachua County, Florida, and its management, and is not intended to be and should not be used by anyone other than these specified parties.



June 21, 2022
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MANAGEMENT LETTER

The Honorable Board of County Commissioners
and Constitutional Officers
Alachua County, Florida

Report on the Financial Statements

We have audited the financial statements of Alachua County, Florida (the County), as of and for the fiscal year ended September 30, 2021, and have issued our report thereon dated June 21, 2022.

Auditor's Responsibility

We conducted our audit 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); and Chapter 10.550, *Rules of the Auditor General*.

Other Reporting Requirements

We have issued our Independent Auditor's Report on Internal Control over Financial Reporting and on Compliance and Other Matters Based on an Audit of the Financial Statements Performed in Accordance with *Government Auditing Standards*; Independent Auditor's Report on Compliance for Each Major Federal Program and State Project and Report on Internal Control Over Compliance; Schedule of Findings and Questioned Costs; and Independent Accountant's Reports on an examination conducted in accordance with AICPA Professional Standards, AT-C Section 315, regarding compliance requirements in accordance with Chapter 10.550, *Rules of the Auditor General*. Disclosures in those reports and schedule, which are dated June 21, 2022, should be considered in conjunction with this management letter.

Prior Audit Findings

Section 10.554(1)(i)1., *Rules of the Auditor General*, requires that we determine whether or not corrective actions have been taken to address findings and recommendations made in the preceding financial audit report. There were no findings or recommendations made in the preceding financial audit report.

Official Title and Legal Authority

Section 10.554(1)(i)4., *Rules of the Auditor General*, requires that the name or official title and legal authority for the primary government and each component unit of the reporting entity be disclosed in this management letter, unless disclosed in the notes to the financial statements. The County was established by the Constitution of the State of Florida, Article VIII, Section 1(d). The County includes component units as described in Note 1 of the financial statements.

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The Honorable Board of County Commissioners
and Constitutional Officers
Alachua County, Florida

MANAGEMENT LETTER

Financial Condition and Management

Sections 10.554(1)(i)5.a. and 10.556(7), *Rules of the Auditor General*, require us to apply appropriate procedures and communicate the results of our determination as to whether or not the County has met one or more of the conditions described in Section 218.503(1), Florida Statutes, and to identify the specific conditions met. In connection with our audit, we determined that the County did not meet any of the conditions described in Section 218.503(1), Florida Statutes.

Pursuant to Sections 10.554(1)(i)5.b. and 10.556(8), *Rules of the Auditor General*, we applied financial condition assessment procedures for the County. It is management's responsibility to monitor the County's financial condition, and our financial condition assessment was based in part on representations made by management and the review of financial information provided by the same.

Section 10.554(1)(i)(2), *Rules of the Auditor General*, requires that we communicate any recommendations to improve financial management. In connection with our audit, we did not have any such recommendations.

Special District Component Units

Section 10.554(1)(i)5.c., *Rules of the Auditor General*, requires, if appropriate, that we communicate the failure of a special district that is a component unit of a county, municipality, or special district, to provide the financial information necessary for proper reporting of the component unit within the audited financial statements of the county, municipality, or special district in accordance with Section 218.39(3)(b), Florida Statutes. In connection with our audit, we did not note any special district component units that failed to provide the necessary information for proper reporting in accordance with Section 218.39(3)(b), Florida Statutes.

Specific Information

The specific information below has not been subjected to the auditing procedures applied in the audit of the basic financial statements and, accordingly, we do not express an opinion or provide any assurance on it.

As required by Section 218.39(3)(c), Florida Statutes, and Section 10.554(1)(i)6, *Rules of the Auditor General*, the John A. H. Murphree Law Library reported:

- The total number of district employees compensated in the last pay period of the district's fiscal year as 1.
- The total number of independent contractors to whom non-employee compensation was paid in the last month of the district's fiscal year as 0.
- All compensation earned by or awarded to employees, whether paid or accrued, regardless of contingency as \$18,300.
- All compensation earned by or awarded to non-employee independent contractors, whether paid or accrued, regardless of contingency as \$0.

The Honorable Board of County Commissioners
and Constitutional Officers
Alachua County, Florida

MANAGEMENT LETTER

- There were no construction projects with a total cost of at least \$65,000 approved by the district that is scheduled to begin on or after October 1 of the fiscal year being reported.
- A budget variance based on the budget adopted under Section 189.016(4), Florida Statutes, before the beginning of the fiscal year being reported if the district amends a final adopted budget under Section 189.016(6), Florida Statutes, as (\$5,876).

As required by Section 218.39(3)(c), Florida Statutes, and Section 10.554(1)(i)6, *Rules of the Auditor General*, the Alachua County Housing Finance Authority reported:

- The total number of district employees compensated in the last pay period of the district's fiscal year as 0.
- The total number of independent contractors to whom non-employee compensation was paid in the last month of the district's fiscal year as 0.
- All compensation earned by or awarded to employees, whether paid or accrued, regardless of contingency as \$0.
- All compensation earned by or awarded to non-employee independent contractors, whether paid or accrued, regardless of contingency as \$0.
- There were no construction projects with a total cost of at least \$65,000 approved by the district that is scheduled to begin on or after October 1 of the fiscal year being reported.
- A budget variance based on the budget adopted under Section 189.016(4), Florida Statutes, before the beginning of the fiscal year being reported if the district amends a final adopted budget under Section 189.016(6), Florida Statutes, as \$19,010.

Additional Matters

Section 10.554(1)(i)3., *Rules of the Auditor General*, requires us to communicate non-compliance with provisions of contract or grant agreements, or abuse, that have occurred, or are likely to have occurred, that have an effect on the financial statements that is less than material but warrants the attention of those charged with governance. In connection with our audit, we did not have any such findings.

Purpose of this Letter

Our management letter is intended solely for the information and the use of the Legislative Auditing Committee, members of the Florida Senate and the Florida House of Representatives, the Florida Auditor General, Federal and other granting agencies, the Board of County Commissioners, and applicable management, and is not intended to be, and should not be, used by anyone other than these specified parties.



June 21, 2022
Gainesville, Florida

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