

2022

Alachua County

Single Audit Reports and
Management Letter

September 30, 2022

**SINGLE AUDIT REPORTS
AND
MANAGEMENT LETTER**

ALACHUA COUNTY, FLORIDA

SEPTEMBER 30, 2022

TABLE OF CONTENTS

| | |
|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-------|
| Independent Auditor’s Report | 1-3 |
| Schedule of Federal Awards and State Financial Assistance | 4-9 |
| 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 <i>Government Auditing Standards</i> | 10-11 |
| 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, <i>Rules of the Auditor General</i> | 12-14 |
| Schedule of Findings and Questioned Costs - Federal Awards and State Financial Assistance | 15-16 |
| Independent Accountant’s Report on Compliance with Section 218.415, Florida Statutes | 17 |
| Independent Accountant’s Report on Compliance with Section 365.172(10) and Section 365.173(2)(d), Florida Statutes | 18 |
| Management Letter | 19-21 |

INDEPENDENT AUDITOR'S REPORT

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

Report on the Audit of the Financial Statements

Opinions

We have audited the accompanying 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, 2022, and the related notes to the financial statements, which collectively comprise the County's basic financial statements as listed in the table of contents.

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, 2022, 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.

Basis for Opinions

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. Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are required to be independent of the County and to meet our other ethical responsibilities, in accordance with the 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 audit opinions.

Emphasis of a Matter

As described in Note 13A to the financial statements, in 2022, the County adopted new accounting guidance, Governmental Accounting Standards Board Statement No. 87, *Leases*. Our opinion is not modified with respect to this matter.

Responsibilities of Management for the Financial Statements

Management is responsible for the preparation and fair presentation of the financial statements in accordance with accounting principles generally accepted in the United States of America, and for 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.

CERTIFIED PUBLIC ACCOUNTANTS

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

INDEPENDENT AUDITOR'S REPORT

In preparing the financial statements, management is required to evaluate whether there are conditions or events, considered in the aggregate, that raise substantial doubt about the County's ability to continue as a going concern for twelve months beyond the financial statement date, including any currently known information that may raise substantial doubt shortly thereafter.

Auditor's Responsibilities for the Audit of the Financial Statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinions. 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 generally accepted auditing standards and *Government Auditing Standards* will always detect a material misstatement when it exists. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Misstatements are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment made by a reasonable user based on the financial statements.

In performing an audit in accordance with generally accepted auditing standards and *Government Auditing Standards*, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material misstatement of the financial statements, 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 the amounts and disclosures in the financial statements.
- Obtain an understanding of internal control relevant to the audit 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 County's internal control. Accordingly, no such opinion is expressed.
- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statements.
- Conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about the County's ability to continue as a going concern for a reasonable period of time.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit, significant audit findings, and certain internal control-related matters that we identified during the audit.

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

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

INDEPENDENT AUDITOR'S REPORT

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.

Supplementary Information

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the County's basic financial statements. The combining and individual fund financial statements (supplementary information as listed in the table of contents) and the schedule 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 combining and individual fund financial statements and the schedule of federal awards and state financial assistance are 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 combining and individual fund statements and the schedule of federal awards and state financial assistance are fairly stated in all material respects in relation to the basic financial statements as a whole.

Reporting Required by *Government Auditing Standards*

In accordance with *Government Auditing Standards*, we have also issued a report dated May 31, 2023, 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 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.



May 31, 2023
Gainesville, Florida

ALACHUA COUNTY, FLORIDA
SCHEDULE OF FEDERAL AWARDS AND STATE FINANCIAL ASSISTANCE
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2022

| Federal/State Agency, Pass-Through Entity, Federal Program/State Project | Assistance Listing/ CSFA No. | Contract/Grant Number | Expenditures | Transfer to Subrecipients | Received as Subrecipients |
|--------------------------------------------------------------------------------|------------------------------------|-------------------------------------------|----------------|---------------------------------|---------------------------------|
| Department of Agriculture | | | | | |
| <i>Passed Through Florida Department of Economic Opportunity:</i> | | | | | |
| CSNCFL Supplemental Nutrition Assistance Program | 10.561 | FSH22-41829 | \$ 80,075 | \$ 4,375 | |
| Department of Housing and Urban Development | | | | | |
| <i>Passed Through Florida Department of Economic Opportunity:</i> | | | | | |
| Community Development Block Grant | 14.228 | 18DB-OM-03-11-01-H 03 | 288,453 | | |
| Department of Justice | | | | | |
| <i>Passed Through Florida Office of Attorney General:</i> | | | | | |
| VOCA - Crime Victim Assistance | 16.575 | VOCA-2021-Alachua County Victim Ser-00552 | 378,010 | | |
| VOCA - Crime Victim Assistance | 16.575 | VOCA-2021-Alachua County Sheriff | 79,392 | | |
| | | 16.575 Total | 457,402 | | |
| <i>Passed Through Florida Council Against Sexual Violence:</i> | | | | | |
| STOP Violence Against Women Grant | 16.588 | 20STO65 | 100,063 | | |
| <i>Direct Program:</i> | | | | | |
| State Criminal Alien Assistance Program | 16.606 | 2020-AP-BX-0722 | 47,437 | | |
| <i>Direct Program:</i> | | | | | |
| Edward Byrne Memorial Justice Assistance Grant Program: | | | | | |
| Law Enforcement Equipment and Training Program | 16.738 | 2020-DJ-BX-0868 | 38,985 | | |
| Law Enforcement Equipment and Programs | 16.738 | 15PBJA-21-GG-01382-JAGX | 55,128 | | |
| <i>Passed Through Florida Department of Law Enforcement:</i> | | | | | |
| Edward Byrne Memorial Justice Assistance Grant Program: | | | | | |
| Law Enforcement Equipment and Supplies Program | 16.738 | 2021-JAGC-ALAC-1-3B-085 | 21,339 | | |
| SFPD Crime Prevention, Education, and Tech Improvement | 16.738 | 2021-JAGC-ALAC-3-3B-086 | 4,784 | | |
| | | 16.738 Total | 120,236 | | |
| <i>Direct Program:</i> | | | | | |
| Criminal and Juvenile Justice and Mental Health Collaboration Program: | | | | | |
| Alachua County JMH Collaboration Project | 16.745 | 2020-MO-BX-0021 | 176,360 | | |
| <i>Direct Program:</i> | | | | | |
| Equitable Sharing | 16.922 | N/A | 178,154 | | |
| Department of Labor | | | | | |
| Employment Service Cluster | | | | | |
| <i>Passed Through Florida Department of Economic Opportunity:</i> | | | | | |
| CSNCFL - Wagner-Peyser Fund One-Stop Security | 17.207 | WPA21-40693 | 63,381 | | |
| CSNCFL - Wagner-Peyser Fund | 17.207 | WPA22-040432 | 156,436 | 729 | |
| | | 17.207 Total | 219,817 | 729 | |
| CSNCFL - Veterans Program - Disabled Veterans | 17.801 | DVP22-41049 | 37,126 | 729 | |
| CSNCFL - Veterans Program - Disabled Veterans | 17.801 | DVP21-039537 | 6,202 | - | |
| CSNCFL - Veterans Program - Local Veterans | 17.801 | LVR22-41070 | 33,450 | 729 | |
| CSNCFL - Veterans Program - Local Veterans | 17.801 | LVR21-039558 | 10,792 | - | |
| | | 17.801 Total | 87,570 | 1,458 | |
| Employment Service Cluster Total | | | | | |
| | | | 307,387 | 2,187 | |
| <i>Passed Through Florida Department of Economic Opportunity:</i> | | | | | |
| CSNCFL - Reemployment Services and Eligibility Assessments | 17.225 | UCR20-038957 | 2,032 | - | |
| CSNCFL - Reemployment Services and Eligibility Assessments | 17.225 | UCR21-040004 | 80,885 | 729 | |
| | | 17.225 Total | 82,917 | 729 | |
| <i>Passed Through Florida Department of Economic Opportunity:</i> | | | | | |
| CSNCFL - Trade Adjustment Assistance - Case Management | 17.245 | TAC20-40799 | 48,174 | 729 | |
| CSNCFL - Trade Adjustment Assistance - Training | 17.245 | TAT20-40815 | 56,317 | 729 | |
| | | 17.245 Total | 104,491 | 1,458 | |

ALACHUA COUNTY, FLORIDA
SCHEDULE OF FEDERAL AWARDS AND STATE FINANCIAL ASSISTANCE
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2022
(Continued)

| Federal/State Agency, Pass-Through Entity, Federal Program/State Project | Assistance Listing/ CSFA No. | Contract/Grant Number | Expenditures | Transfer to Subrecipients | Received as Subrecipients |
|--------------------------------------------------------------------------------|------------------------------------|-------------------------------------------------------|------------------|---------------------------------|---------------------------------|
| Workforce Innovation and Opportunity Act Cluster | | | | | |
| <i>Passed Through Florida Department of Economic Opportunity:</i> | | | | | |
| CSNCFL - WIOA Adult Program | 17.258 | WIA22-040169 | \$ 454,313 | \$ 2,275 | |
| CSNCFL - WIOA Rural Initiatives SFY22-23 | 17.258 | WIS21-41472 | 3,728 | 226 | |
| CSNCFL - WIOA Performance Incentives SFY20-21 | 17.258 | WIS21-039329 | 4,464 | 226 | |
| CSNCFL - WIOA Get There Faster At-Risk Floridians 2021 | 17.258 | WIS22-40897 | 7,254 | 233 | |
| | | 17.258 Total | 469,759 | 2,960 | |
| <i>Passed Through Florida Department of Economic Opportunity:</i> | | | | | |
| CSNCFL - WIOA Youth Activities | 17.259 | WIY21-039063 | 365,317 | 1,225 | |
| CSNCFL - WIOA Youth Activities | 17.259 | WIY22-040058 | 186,016 | 4,375 | |
| CSNCFL - WIOA Rural Initiatives SFY22-23 | 17.259 | WIS21-41472 | 3,728 | 226 | |
| CSNCFL - WIOA Performance Incentive SFY20-21 | 17.259 | WIS21-039329 | 4,464 | 226 | |
| CSNCFL - WIOA Get There Faster At-Risk Floridians 2021 | 17.259 | WIS22-40897 | 7,254 | 233 | |
| | | 17.259 Total | 566,779 | 6,285 | |
| <i>Passed Through Florida Department of Economic Opportunity:</i> | | | | | |
| CSNCFL - WIOA Dislocated Worker | 17.278 | WID21-039220 | 176,957 | 1,050 | |
| CSNCFL - WIOA Dislocated Worker | 17.278 | WID22-040193 | 571,437 | 8,749 | |
| CSNCFL - WIOA Rural Initiatives SFY21-22 | 17.278 | WRS21-040372 | 11,781 | - | |
| CSNCFL - WIOA Rapid Response | 17.278 | WIR22-040349 | 45,456 | 729 | |
| CSNCFL - WIOA Rural Initiatives SFY21-23 | 17.278 | WIS21-41472 | 4,570 | 277 | |
| CSNCFL - WIOA Performance Incentives SFY20-21 | 17.278 | WIS21-039329 | 5,472 | 277 | |
| CSNCFL - WIOA Get There Faster At-Risk Floridians 2021 | 17.278 | WIS22-40897 | 8,161 | 263 | |
| | | 17.278 Total | 823,834 | 11,345 | |
| Workforce Innovation and Opportunity Act Cluster Total: | | | 1,860,372 | 20,590 | |
| <i>Passed Through Florida Department of Economic Opportunity:</i> | | | | | |
| CSNCFL - WIOA Nat'l Dislocated Worker Grants | 17.277 | WNC20-038888 | 14,980 | | |
| Department of Transportation | | | | | |
| <i>Passed Through Florida Department of Transportation:</i> | | | | | |
| Highway Planning and Construction: | | | | | |
| High Visibility Enforcement Grant | 20.205 | G1X15 Proj#433144-1-8404 | 3,245 | | |
| CR 235/NW 94th Ave - Intersection Improv | 20.205 | FPN: 439500-1-58-01; 439500-1-68-02 | 878 | | |
| CR241 - Fr Levy C/L to S. of Archer - Widen/Resurface | 20.205 | FPN: 439499-1-58-01; 439499-1-68-01 | 314 | | |
| SW 20th Ave - Sidewalk | 20.205 | FPN: 441218-1-38-01, 441218-1-58-01, & 441218-1-68-02 | 1,501 | | |
| NE 53rd/Animal Services Dr - Intersection Improv | 20.205 | FPN: 441219-1-38-02, 441219-1-58-01, & 441219-1-68-02 | 1,245 | | |
| Newberry Lane/CR235 - Intersection Improv | 20.205 | FPN: 443252-1-58-01; 443252-1-68-02 | 442 | | |
| SE 65th Ave Sidewalk - Chester Shell Elem | 20.205 | 441155-1-38-02 | 548 | | |
| NW 39th/NW 97th - Intersection Improv | 20.205 | 447475-1-38-02 | 262 | | |
| | | 20.205 Total | 8,435 | | |
| <i>Passed Through Florida Department of Transportation:</i> | | | | | |
| State and Community Highway Safety: | | | | | |
| FDOT Interstate Speed Project | 20.600 | G2366/SX-2022-00349 | 53,062 | | |
| <i>Passed Through Florida Department of Transportation:</i> | | | | | |
| E-911 Grant Program: | | | | | |
| NG-911 Spring 2020 Grant | 20.615 | S15-20-06-01 | 315,440 | | |
| Department of Treasury | | | | | |
| <i>Direct Program:</i> | | | | | |
| Equitable Sharing | 21.016 | N/A | 97,384 | | |
| <i>Direct Program:</i> | | | | | |
| Emergency Rental Assistance Program: | | | | | |
| COVID-19-ERAP 1 | 21.023 | N/A | 1,518,963 | | |
| COVID-19-ERAP 2 | 21.023 | N/A | 9,040,756 | | |
| | | 21.023 Total | 10,559,719 | | |
| <i>Direct Program:</i> | | | | | |
| Coronavirus State and Local Fiscal Recovery Funds: | | | | | |
| COVID-19-ARPA-CSLFRF | 21.027 | N/A | 2,963,854 | | |

ALACHUA COUNTY, FLORIDA
SCHEDULE OF FEDERAL AWARDS AND STATE FINANCIAL ASSISTANCE
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2022
(Continued)

| Federal/State Agency, Pass-Through Entity, Federal Program/State Project | Assistance Listing/ CSFA No. | Contract/Grant Number | Expenditures | Transfer to Subrecipients | Received as Subrecipients |
|--------------------------------------------------------------------------------|------------------------------------|---------------------------------------|----------------------|---------------------------------|---------------------------------|
| U.S. Election Assistance Commission | | | | | |
| <i>Passed Through Florida Division of Elections:</i> | | | | | |
| Help America Vote Act Election Security Grants: | | | | | |
| 2021 Election Security Grants | 90.404 | MOA # 2020-00-ALA | \$ 24,867 | | |
| U.S. Department of Health and Human Services | | | | | |
| <i>Passed Through Florida Department of Children and Families:</i> | | | | | |
| Temporary Assistance for Needy Families: | | | | | |
| Welfare Transition Program July - Sept | 93.558 | WTS22-41493 | 51,641 | \$ 437 | |
| Welfare Transition Program | 93.558 | WTS21-040119 | 57,870 | | 467 |
| Welfare Transition Program Oct - Jun | 93.558 | WST22-40731 | 358,992 | | 4,405 |
| | | 93.558 Total | 468,503 | | 5,309 |
| <i>Passed Through Florida Department of Revenue:</i> | | | | | |
| Child Support Enforcement - <1> | 93.563 | COC01 | 305,578 | | |
| Child Support Enforcement | 93.563 | CSS72 | 31,594 | | |
| | | 93.563 Total | 337,172 | | |
| <i>Passed Through Florida Department of Children and Families:</i> | | | | | |
| Block Grants for Community Mental Health Services: | | | | | |
| Crisis Center Mobile Response Team | 93.958 | ME020 | 33,037 | | |
| Crisis Center Mobile Response Team | 93.958 | ME020 | 74,748 | | |
| Crisis Center - 988 | 93.958 | ME020 | 32,997 | | |
| Crisis Center - 988 | 93.958 | ME020 | 20,237 | | |
| | | 93.958 Total | 161,019 | | |
| <i>Passed Through Florida Department of Children and Families:</i> | | | | | |
| Block Grants for Prevention and Treatment of Substance Abuse: | | | | | |
| Metamorphosis 7/22-6/23 | 93.959 | ME020 | 58,445 | | |
| Metamorphosis 7/21-6/22 | 93.959 | ME020 | 512,487 | | |
| | | 93.959 Total | 570,932 | | |
| Corporation for National and Community Service | | | | | |
| <i>Direct Program:</i> | | | | | |
| Foster Grandparent Program | 94.011 | 22SFSFL004, Year 1 of grant agreement | 159,932 | | |
| Foster Grandparent Program | 94.011 | 19SFSFL002, Year 2 of grant agreement | 183,034 | | |
| | | 94.011 Total | 342,966 | | |
| Executive Office of the President | | | | | |
| <i>Passed Through St. Johns County Sheriff: <2></i> | | | | | |
| High Intensity Drug Trafficking Areas Program: | | | | | |
| North Florida HIDTA (CADET) | 95.001 | N/A | 20,629 | | \$ 20,629 |
| U.S. Department of Homeland Security | | | | | |
| <i>Passed Through Florida Division of Emergency Management:</i> | | | | | |
| Disaster Grants - Public Assistance | | | | | |
| (Presidentially Declared Disasters): | | | | | |
| Public Assistance - Hurricane Sally | 97.036 | DR4564 Sally | 4,097 | | |
| Public Assistance COVID-19 | 97.036 | Z1982 | 42,576 | | |
| | | 97.036 Total | 46,673 | | |
| <i>Passed Through Florida Division of Emergency Management:</i> | | | | | |
| EMPG - ARPA | | | | | |
| EMPG - ARPA Competitive | 97.042 | G0331 | 13,926 | | |
| EMPG Fed Grant 7/19 - 6/20 | 97.042 | G0359 | 10,762 | | |
| | | G0318 | 68,197 | | |
| | | 97.042 Total | 92,885 | | |
| <i>Passed Through Florida Division of Emergency Management:</i> | | | | | |
| Homeland Security Grant Program: | | | | | |
| State Homeland Security Grant Program | 97.067 | N/A | 132,004 | | |
| FY20 SHSGP Issue 23 - MARC Radio Sustainment | 97.067 | SHSGP FY20 R0179 | 11,389 | | |
| FY21 SHSGP 21 - MARC Cache Replacement | 97.067 | SHSGP FY21 R0503 | 85,000 | | |
| FY18 SHSGP - Statewide Communication Exercise | 97.067 | SHSGP FY18 R0537 | 17,305 | | |
| | | 97.067 Total | 245,698 | | |
| TOTAL FEDERAL AWARDS | | | \$ 20,127,565 | \$ 34,648 | \$ 20,629 |

ALACHUA COUNTY, FLORIDA
SCHEDULE OF FEDERAL AWARDS AND STATE FINANCIAL ASSISTANCE
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2022
(Continued)

| Federal/State Agency, Pass-Through Entity, Federal Program/State Project | Assistance Listing/ CSFA No. | Contract/Grant Number | Expenditures | Transfer to Subrecipients | Received as Subrecipients |
|--------------------------------------------------------------------------------------------------------|------------------------------------|--------------------------|----------------|---------------------------------|---------------------------------|
| <u>Executive Office of the Governor</u> | | | | | |
| <i>Direct Program:</i> | | | | | |
| Emergency Management Preparedness and Assistance Assistance (EMPA) Grant For Period Ending: 6/30/23 | 31.063 | A0282 | \$ 33,624 | | |
| Emergency Management Preparedness and Assistance Assistance (EMPA) Grant For Period Ending: 6/30/22 | 31.063 | A0217 | 78,330 | | |
| | | 31.063 Total | 111,954 | | |
| Emergency Management Projects: | | | | | |
| Hazardous Materials Planning and Prevention Program | 31.068 | F0081 | 10,279 | | |
| <u>Florida Department of Environmental Protection</u> | | | | | |
| <i>Direct Program:</i> | | | | | |
| Cooperative Waste Collection Center Grant | 37.007 | HW201 - Baker County | 15,000 | | |
| | 37.007 | HW201 - Bradford County | 16,628 | | |
| | 37.007 | HW201 - Columbia County | 24,919 | | |
| | 37.007 | HW201 - Dixie County | 17,000 | | |
| | 37.007 | HW201 - Gilchrist County | 20,000 | | |
| | 37.007 | HW201 - Lafayette County | 13,246 | | |
| | 37.007 | HW201 - Nassau County | 32,000 | | |
| | 37.007 | HW201 - Putnam County | 20,353 | | |
| | 37.007 | HW001 - Union County | 14,000 | | |
| | | 37.007 Total | 173,146 | | |
| Statewide Surface Water Restoration and Wastewater Projects: | | | | | |
| Watershed Monitoring Program | 37.039 | MN024 | 2,202 | | |
| Watershed Monitoring Program | 37.039 | MN024 | 7,104 | | |
| Sweetwater Trailhead LID Parking Area | 37.039 | NS078 | 186,500 | | |
| | | 37.039 Total | 195,806 | | |
| Florida Springs Grant Program: | | | | | |
| Habitat Restoration Through Aerations and Revegetation at Hornsby Spring <3> | 37.052 | LP6103F | 164,354 | | |
| <i>Passed Through Suwannee River Water Management District:</i> | | | | | |
| <i>Alternative Water Supplies:</i> | | | | | |
| Alachua County Turf Swap <4> | 37.100 | 19/20-190 (FDEP WS003) | 23,256 | \$ | 23,256 |
| <u>Department of Economic Opportunity</u> | | | | | |
| <i>Direct Program:</i> | | | | | |
| Workforce Development Projects: | | | | | |
| CSNCFI Supplemental Nutrition Assistance Program | 40.037 | FWFLP -40542 | 71,511 | \$ | 350 |
| <u>Florida Housing Finance Corporation</u> | | | | | |
| <i>Direct Program:</i> | | | | | |
| SHIP 19/20 | 40.901 | N/A | 385,838 | | |
| SHIP 21/22 | 40.901 | N/A | 26,589 | | |
| | | 40.901 Total | 412,427 | | |
| <u>Florida Department of Legal Affairs and Attorney General</u> | | | | | |
| <i>Passed Through Florida Council Against Sexual Violence:</i> | | | | | |
| Florida Council Against Sexual Violence 7/20-6/21 | 41.010 | 20OAG17 | 4,248 | | |
| Florida Council Against Sexual Violence 7/21-6/22 | 41.010 | 21OAG17 | 12,854 | | |
| | | 41.010 Total | 17,102 | | |
| <u>Florida Department of Financial Services</u> | | | | | |
| <i>Direct Program:</i> | | | | | |
| Fire Decontamination Equipment Grant Program | 43.013 | FM671 | 5,509 | | |
| <u>Department of Agriculture and Consumer Services</u> | | | | | |
| <i>Direct Program:</i> | | | | | |
| Agriculture Education and Promotional Facility: | | | | | |
| UF/IFAS Extension Services Facility-Construction Award | 47.047 | 27992 | 25,188 | | |

ALACHUA COUNTY, FLORIDA
SCHEDULE OF FEDERAL AWARDS AND STATE FINANCIAL ASSISTANCE
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2022
(Continued)

| Federal/State Agency, Pass-Through Entity, Federal Program/State Project | Assistance Listing/ CSFA No. | Contract/Grant Number | Expenditures | Transfer to Subrecipients | Received as Subrecipients |
|------------------------------------------------------------------------------------------|------------------------------------|-----------------------|---------------------|---------------------------------|---------------------------------|
| Department of Education and Commissioner of Education | | | | | |
| <i>Direct Program:</i> | | | | | |
| Coach Aaron Feis Guardian Program: Aaron Feis Guardian Grant | 48.140 | N/A | \$ 68,779 | | |
| Florida Department of Transportation | | | | | |
| <i>Direct Program:</i> | | | | | |
| County Incentive Grant Program: CIGP NW 23rd Ave Design/Right of Way | 55.008 | FPN: 444233-1-54-01 | 4,600 | | |
| <i>Direct Program:</i> | | | | | |
| Florida Shared-Use Non-Motorized (SUN) Trail Network Program: SunTrail on Archer Road | 55.038 | FPN: 439933-2-54-01 | 319,411 | | |
| Department of Children and Families | | | | | |
| <i>Passed Through Meridian Behavioral Services:</i> | | | | | |
| Reinvestment Grant <5> | 60.115 | LHZ85 | 56,696 | | \$ 56,696 |
| Florida Department of Health | | | | | |
| <i>Direct Program:</i> | | | | | |
| EMS County Grant Program - EMS Trust Fund | 64.005 | C0001 | 728 | | |
| EMS County Grant Program - EMS Trust Fund | 64.005 | C9001 | 17,819 | | |
| | | 64.005 Total | <u>18,547</u> | | |
| <i>Passed Through Florida Council Against Sexual Violence:</i> | | | | | |
| Rape Crisis Program Trust Fund SFY21/22 | 64.061 | 16TFGR17 | 11,767 | | |
| Rape Crisis Program Trust Fund SFY22/23 | 64.061 | 16TFGR17 | 34,778 | | |
| | | 64.061 Total | <u>46,545</u> | | |
| Rape Crisis Center - General Revenue - SFY20/21 | 64.069 | 16TFGR17 | 16,966 | | |
| Rape Crisis Center - General Revenue - SFY21/22 | 64.069 | 16TFGR17 | 56,339 | | |
| | | 64.069 Total | <u>73,305</u> | | |
| Florida Department of Law Enforcement | | | | | |
| <i>Direct Program:</i> | | | | | |
| Florida Incident Based Reporting System: FIBRS Implementation Assistance Program | 71.043 | 2021-FBSFA-F2-020 | 28,360 | | |
| Department of Highway Safety and Motor Vehicles | | | | | |
| <i>Direct Program:</i> | | | | | |
| Florida Arts License Plates Project | 76.041 | N/A | 7,416 | | |
| <i>Passed Through Fish & Wildlife Foundation of Florida: <6></i> | | | | | |
| <i>Protect Florida Springs License Plates:</i> | | | | | |
| Fertilizer and Aquifer Actions Campaign | 76.103 | PFS 22-04 | 16,525 | | 16,525 |
| Springs Protections and Manatee - Monitoring | 76.103 | PFS 22-20 | 7,928 | | 7,928 |
| Herbivory and Recreational Exclusion Device Study | 76.103 | PFS 20-06 | 2,288 | | 2,288 |
| Santa Fe River Springs SAV Project | 76.103 | PFS 21-16 | 13,106 | | 13,106 |
| Springs Protection Behavior Change Videos | 76.103 | PFS 21-06 | 10,300 | | 10,300 |
| | | 76.103 Total | <u>50,147</u> | | <u>50,147</u> |
| TOTAL STATE FINANCIAL ASSISTANCE | | | <u>\$ 1,884,338</u> | <u>\$ 350</u> | <u>\$ 130,099</u> |

ALACHUA COUNTY, FLORIDA
SCHEDULE OF FEDERAL AWARDS AND STATE FINANCIAL ASSISTANCE
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2022
(Concluded)

Notes

- <1> Amount reported includes \$24,624 for Title IV-D hearing rooms.
- <2> Alachua County Sheriff's Office is a sub-recipient from St. Johns County Sheriff.
- <3> Amount reported includes \$1,725 in prior year expenditures.
- <4> Alachua County is a sub-recipient from Suwannee River Water Management District.
- <5> Alachua County Sheriff's Office is a sub-recipient from Meridian Behavioral Services.
- <6> 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 Alachua County (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 of the Uniform Guidance, Uniform Administrative Requirements, Cost Principals, and Audit Requirements accordance with the 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, each major fund, and the aggregate discretely presented component unit and remaining fund information of Alachua County, Florida (the County) as of and for the year ended September 30, 2022, and the related notes to the financial statements, which collectively comprise the County's basic financial statements, and have issued our report thereon dated May 31, 2023.

Report on 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 County'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 were not identified. We identified certain deficiencies in internal control, described in the report of the Property Appraiser as 2022-01, 2022-02, and 2022-03. The items disclosed in the report of the Property Appraiser are not considered to be material to the County-wide financial statements and, therefore, are not 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***

Report on Compliance and Other Matters

As part of obtaining reasonable assurance about whether the County's financial statements are free of 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 County'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 County's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.



May 31, 2023
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

Opinion on 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, 2022. 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.

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, 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; 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); and Chapter 10.550, *Rules of the Auditor General*. Our responsibilities under those standards and the Uniform Guidance and Chapter 10.550, *Rules of the Auditor General*, are further described in the Auditor's Responsibilities for the Audit of Compliance section of our report.

We are required to be independent of the County 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 the County's compliance with the compliance requirements referred to above.

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**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**

Auditor’s Responsibilities for the Audit of Compliance

Our objectives are to obtain reasonable assurance about whether material non-compliance with the compliance requirements referred to above occurred, whether due to fraud or error, and express an opinion on the County’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 generally accepted auditing standards, *Government Auditing Standards*, and the Uniform Guidance will always detect material non-compliance when it exists. The risk of not detecting material non-compliance 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. Non-compliance 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 the County’s compliance with the requirements of each major federal program and state project as a whole.

In performing an audit in accordance with generally accepted auditing standards, *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 non-compliance, 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 the County’s compliance with the compliance requirements referred to above and performing such other procedures as we considered necessary in the circumstances.
- Obtain an understanding of the County’s internal control over compliance relevant to the audit in order to design audit procedures that are appropriate in the circumstances and to test and report on internal control over compliance in accordance with the Uniform Guidance, but not for the purpose of expressing an opinion on the effectiveness of the County’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.

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, non-compliance 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 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

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**

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



May 31, 2023
Gainesville, Florida

**ALACHUA COUNTY, FLORIDA
SCHEDULE OF FINDINGS AND QUESTIONED COSTS -
FEDERAL AWARDS AND STATE FINANCIAL ASSISTANCE
FOR THE YEAR ENDED SEPTEMBER 30, 2022**

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 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 material weaknesses 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>Assistance Listing No.</u> |
|-------------------------------------------------------------|------------------------------------------|
| COVID-19 - Emergency Rental Assistance Program | 21.023 |
| Coronavirus State and Local Fiscal Recovery Funds - ARPA | 21.027 |
| | |
| State Projects | <u>CSFA No.</u> |
| Statewide Surface Water Restoration and Wastewater Projects | 37.039 |
| Florida Springs Grant Program | 37.052 |
| SHIP Program | 40.901 |
| Florida Shared-Use Non-motorized Trail Network System | 55.038 |

8. The threshold for distinguishing Type A and B programs was \$750,000 for federal programs and \$565,301 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, 2022**

Findings and Questioned Costs for Major Federal Programs and State Projects

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

Status of Prior Audit Findings

There were no prior year audit findings relating to the Federal and State Single Audits as required to be reported in accordance with the Uniform Guidance and Chapter 10.550, *Rules of the Auditor General*.

INDEPENDENT ACCOUNTANT'S REPORT ON COMPLIANCE WITH SECTION 218.415, FLORIDA STATUTES

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, as of and for the year ended September 30, 2022, as required by Section 10.556(10)(a), *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 specified 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.

We are required to be independent and to meet our other ethical responsibilities in accordance with relevant ethical requirements relating to the engagement.

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 for the year ended September 30, 2022.

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.



May 31, 2023
Gainesville, Florida

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

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*, as of and for the year ended September 30, 2022, 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 specified 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.

We are required to be independent and to meet our other ethical responsibilities in accordance with relevant ethical requirements relating to the engagement.

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 for the year ended September 30, 2022.

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.



May 31, 2023
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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, 2022, and have issued our report thereon dated May 31, 2023.

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 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, and 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, which are dated May 31, 2023, 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 annual financial audit report. Prior year findings identified in the audit of the Property Appraiser remain outstanding.

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MANAGEMENT LETTER

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.

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. 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 statement 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 218.38(3)(c), Florida Statutes, and Section 10.554(1)(i)(6), *Rules of the Auditor General*, the County reported the following information for each Special District:

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

MANAGEMENT LETTER

| | Special District | | |
|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----------------------------------|---------------------------------------------|------------------------------------------------------------------------|
| | John A.H. Murphree Law Library | Alachua County Housing Finance Authority | Sugarfoot Oaks/Cedar Ridge Preservation and Enhancement District |
| Total number of district employees compensated in the last pay period of the district's fiscal year. | 1 | 0 | 0 |
| Total number of independent contractors to whom non-employee compensation was paid in the last month of the district's fiscal year. | 0 | 0 | 0 |
| All compensation earned by or awarded to employees, whether paid or accrued, regardless of contingency. | \$18,440 | \$0 | \$0 |
| All compensation earned by or awarded to non-employee independent contractors, whether paid or accrued, regardless of contingency. | \$0 | \$0 | \$0 |
| 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, and total expenditures for such project. | \$0 | \$0 | \$0 |
| Budget variance based on the budget adopted under Section 189.016(4), Florida Statutes, before the beginning of the fiscal year reported if the district amends a final adopted budget under Section 189.016(6), Florida Statutes. | \$2,726 | \$132,242 | (\$176,390) |

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 which 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.

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May 31, 2023
Gainesville, Florida

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