

MARTIN COUNTY, FLORIDA

**SCHEDULE OF EXPENDITURES OF FEDERAL
AWARDS AND STATE FINANCIAL ASSISTANCE
AND RELATED AUDIT REPORTS**

Year Ended September 30, 2020

CONTENTS

	<u>Page Number</u>
Schedule of Expenditures of Federal Awards and State Financial Assistance	1 - 4
Notes to Schedule of Expenditures of Federal Awards and State Financial Assistance	5
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>	6 - 7
Independent Auditor's Report on Compliance for Each Major Federal Program and Major State Project and on Internal Control over Compliance; Report on Schedule of Expenditures of Federal Awards and State Financial Assistance Required by the Uniform Guidance and Chapter 10.550, <i>Rules of the Auditor General</i>	8 - 10
Schedule of Findings and Questioned Costs	11

Martin County, Florida
 Schedule of Expenditures of Federal Awards and State Financial Assistance
 Year Ended September 30, 2020

Federal Grantor/State Agency Pass Through Entity/Program Title	CFDA/ CSFA #	Grant/Contract #	Expenditures		
			County	Subrecipient	Total
DEPARTMENT OF COMMERCE					
Coastal Zone Management Administration Awards Clifton Perry Public Access	11.419	CZ220	\$ 49,900	\$ -	\$ 49,900
Total Department of Agriculture			49,900	-	49,900
DEPARTMENT OF ECONOMIC OPPORTUNITY					
Community Development Block Grants FY18 CDBG Housing Rehabs	14.228	17DB-OL-10-53-01-H 13	351,927	-	351,927
Total Department of Economic Opportunity			351,927	-	351,927
U.S. DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT					
Direct awards					
Office of Community Planning and Development:					
Shelter Plus Care	14.267	HUD S+C FL0118L4H091710	53,258	-	53,258
Shelter Plus Care	14.267	HUD S+C FL0117L4H091811	64,850	-	64,850
Shelter Plus Care	14.267	HUD S+C FL0687L4H091801	75,046	-	75,046
Shelter Plus Care	14.267	HUD S+C FL0118L4H091811	55,529	-	55,529
Shelter Plus Care	14.267	HUD S+C FL0117L4H091912	50,963	-	50,963
Shelter Plus Care	14.267	HUD S+C FL0835L4H091900	12,333	-	12,333
Total Department of Housing and Urban Development			311,979	-	311,979
U.S. DEPARTMENT OF JUSTICE					
Direct award					
Office of Justice Programs, Bureau of Justice Assistance:					
2012 SCAAP	16.606	2012-H4972FL-AP	15,951	-	15,951
USDOJ Adult Drug Court Program	16.585	2017-DC-BX-0014	134,388	-	134,388
Edward Byrne Memorial Justice Assistance Grant	16.738	2020-JAG-MART-1-Y5-126	22,114	-	22,114
Passed through the Office of Attorney General, Office of Justice Programs, Office of Victims of Crime:					
Victims of Crime Act Grant (VOCA)	16.575	V12123	77,871	-	77,871
Total Department of Justice			250,324	-	250,324
U.S. DEPARTMENT OF TRANSPORTATION					
Passed through Federal Aviation Administration:					
Noise Mitigation PH2	20.106	AIP-3-12-0076-015-2009	137,534	-	137,534
FAA Airport Master Plan	20.106	AIP-3-12-0076-021-2018	32,819	-	32,819
FAA Runway 30/34 Grading	20.106	AIP-3-12-0076-022-2019	156,909	-	156,909
			327,262	-	327,262
Direct Awards					
Federal Transit Administration:					
Highway Planning and Construction Cluster					
Port Salerno Elementary Sidewalk	20.205	FPN-439979-1-58-01	415,557	-	415,557
NW Dixie Hwy Sidewalk Ext LAP	20.205	FPN-44020-1-58-01	224,323	-	224,323
Savannah Road Resurfacing LAP	20.205	FPN-438342-1-58-01	898,871	-	898,871
MPO FY19 & FY20 FHWA Funds	20.205	G0Y82	600,821	-	600,821
MPO FY21 & FY22 FHWA Funds	20.205	G1O78	102,693	-	102,693
			2,242,265	-	2,242,265
MPO Section 5305 FY16-FY20	20.505	G0356	2,000	-	2,000
MPO Section 5305 FY19-FY20	20.505	G1482	92,967	-	92,967
			94,967	-	94,967
Federal Transit Cluster					
SECTION 5307 FY13	20.507	FL-90-X854	196,723	-	196,723
SECTION 5307 FY14	20.507	FL-90-X880-00	387,602	-	387,602
SECTION 5307 FY15	20.507	FL-2016-038-00	264,108	-	264,108
SECTION 5307 - FY16	20.507	FL-2017-076-00	88,788	-	88,788
SECTION 5307 - FY17	20.507	FL-2018-085-00	285,912	-	285,912
SECTION 5307 - FY17	20.507	FL-2019-043-00	36,220	-	36,220
SECTION 5307 - CARES Act Urbanized Area	20.507	FL-2020-090-00	99,420	-	99,420
			1,358,773	-	1,358,773
Section 5311 FDOT JPA - FY18	20.509	ARU53	68,419	-	68,419
Section 5311 FDOT JPA - FY19	20.509	G1A03	38,351	-	38,351
Section 5311 CARES ACT Non-Urbanized	20.509	G1L72	6,850	-	6,850
			113,620	-	113,620
Section 5310 - Mobility Mgmt Program	20.513	GOH24	34,873	-	34,873
Section 5339 FY17 BUS	20.526	FL-2018-077-00	85,107	-	85,107
Total Department of Transportation			4,256,866	-	4,256,866

Martin County, Florida
 Schedule of Expenditures of Federal Awards and State Financial Assistance
 Year Ended September 30, 2020

Federal Grantor/State Agency Pass Through Entity/Program Title	CFDA/ CSFA #	Grant/Contract #	Expenditures		
			County	Subrecipient	Total
U.S. DEPARTMENT OF TREASURY					
SHIP Coronavirus Relief	21.019		\$ -	\$ 113,130	\$ 113,130
Coronavirus Relief - CARES ACT	21.019	Y2281	5,022,440	-	5,022,440
			<u>5,022,440</u>	<u>113,130</u>	<u>5,135,570</u>
Total Department of Treasury			<u>5,022,440</u>	<u>113,130</u>	<u>5,135,570</u>
NATIONAL ENDOWMENT FOR THE HUMANITIES					
OPC Ripple Project Our Town #2	45.024	17-4292-7128	12,274	-	12,274
			<u>12,274</u>	<u>-</u>	<u>12,274</u>
Total National Endowment for the Humanities			<u>12,274</u>	<u>-</u>	<u>12,274</u>
ENVIRONMENTAL PROTECTION AGENCY					
Willoughby Creek Stormwater Quality	66.460	NS035	209,739	-	209,739
			<u>209,739</u>	<u>-</u>	<u>209,739</u>
Total Environmental Protection Agency			<u>209,739</u>	<u>-</u>	<u>209,739</u>
U.S. ELECTION ASSISTANCE COMMISSION (EAC)					
Passed through the Florida Department of State Division of Elections:					
Help America Vote Act (HAVA) FY17	90.401		427	-	427
Help America Vote Act (HAVA) FY18	90.401		17,242	-	17,242
Help America Vote Act (HAVA) FY19	90.401	MOA#2089-2019-0003-MRT	13,606	-	13,606
Help America Vote Act Federal Elections (Cybersecurity) FY20	90.401	MOA#2019-2020-0001	15,535	-	15,535
HAVA CARES FY2020 FED ELECTIONS	90.404		74,385	-	74,385
			<u>74,385</u>	<u>-</u>	<u>74,385</u>
Total U.S. Election Assistance Commission			<u>121,195</u>	<u>-</u>	<u>121,195</u>
DEPARTMENT/IND. AGENCY					
DEPARTMENT OF HEALTH AND HUMAN SERVICES					
Passed through Florida Department of Revenue, Administration for Children and Families:					
Child Support Enforcement Program (Title IV-D)	93.563	COC43	130,701	-	130,701
Injury Prevention & Control Research & State and Community Based Program					
DOH Data to Action OPIOID	93.136	B6C02D	66,029	-	66,029
CARES Act Relief Fund Stimulus - Fire Rescue	93.498		230,027	-	230,027
Passed through Florida DCA:					
Community Services Block Grant 2017	93.569	17SB-0D-12-00-01-023	-	70,441	70,441
			<u>-</u>	<u>70,441</u>	<u>70,441</u>
Total Department of Health and Human Services			<u>426,757</u>	<u>70,441</u>	<u>497,198</u>
DEPARTMENT/IND. AGENCY					
Executive Office of the President					
High Intensity Drug Trafficking Areas Program	95.001	G18M10014A & G19	167,577	-	167,577
			<u>167,577</u>	<u>-</u>	<u>167,577</u>
Total Department/IND. Agency			<u>594,334</u>	<u>70,441</u>	<u>664,775</u>
U.S. DEPARTMENT OF HOMELAND SECURITY					
Disaster Grants - Public Assistance Hurricane Matthew FY20					
	97.036		574,215	-	574,215
Disaster Grants - Public Assistance - Hurricane IRMA FY20					
	97.036		2,837,986	-	2,837,986
Disaster Grants - Public Assistance - Hurricane Isaac FY20					
	97.036		1,278,669	-	1,278,669
Direct award Emergency Management Preparedness (EMPG)					
	97.042	G0073	17,283	-	17,283
	97.042	G0004	72,983	-	72,983
Emergency Management Preparedness (EMPG) Supplemental FY21 COVID-19					
	97.042	G0082	2,394	-	2,394
Passed through the Florida Division of Emergency Management					
Operation Stonegarden					
	97.067	2011-SS-00067	177,183	-	177,183
HSPG Grant					
	97.067	19-DS-X1-10-53-01-200	-	-	-
FY18 SHSGP MARC Replacement					
	97.067	RO002	71,500	-	71,500
Staffing for Adequate Fire and Emergency Response (SAFER)					
	97.083	EMW-2017-FH-00410	1,317,780	-	1,317,780
			<u>1,317,780</u>	<u>-</u>	<u>1,317,780</u>
Total Department of Homeland Security			<u>6,349,993</u>	<u>-</u>	<u>6,349,993</u>
Total Expenditures of Federal Financial Assistance			<u>\$ 17,530,971</u>	<u>\$ 183,571</u>	<u>\$ 17,714,542</u>

Martin County, Florida
 Schedule of Expenditures of Federal Awards and State Financial Assistance
 Year Ended September 30, 2020

Federal Grantor/State Agency Pass Through Entity/Program Title			Expenditures		
			CFDA/ CSFA #	Grant/Contract #	County
FLORIDA DEPARTMENT OF COMMUNITY AFFAIRS					
Passed through Division of Emergency Management:					
FY20 Emergency Preparedness	31.063	A0006	\$ 60,423	\$ -	\$ 60,423
FY21 Emergency Preparedness	31.063	A0092	20,854	-	20,854
Total Florida Department of Community Affairs			81,277	-	81,277
EXECUTIVE OFFICE OF THE GOVERNOR					
Haz Mat Program FY18	31.067	18-CP-11-10-53-01-195	2,870	-	2,870
Haz Mat Program FY19	31.067	19-CP-11-10-53-01-233	4,054	-	4,054
Haz Mat Program FY20	31.067	HAT0048	3,818	-	3,818
Total Department of Agriculture & Consumer Services			10,742	-	10,742
FLORIDA DEPARTMENT OF ENVIRONMENTAL PROTECTION					
Direct Programs:					
St Lucie Inlet Management	37.003	18MI1	287,500	-	287,500
Hutchinson Island Shore	37.003	19MI1	2,277,919	-	2,277,919
			2,565,419	-	2,565,419
Willoughby Creek Stormwater Quality	37.039	NS035	629,217	-	629,217
			629,217	-	629,217
Small Community Wastewater Facility Sand and Grit Removal	37.075	SG049	58,136	-	58,136
			58,136	-	58,136
Office of Resilience and Coastal Protection Resilient Coastlines	37.098	R1911	75,000	-	75,000
			75,000	-	75,000
Total Florida Department of Environmental Protection			3,327,772	-	3,327,772
FLORIDA DEPARTMENT OF ECONOMIC OPPORTUNITY					
Economic Development Partnership - Tourist Recovery - Red Tide	40.040	N/A	6,387	-	6,387
Total Department of Economic Opportunity			6,387	-	6,387
FLORIDA HOUSING FINANCE CORPORATION					
Passed through State Housing Initiative Program:					
State Housing Initiative Program (SHIP)	40.901	N/A	718,278	-	718,278
Total Florida Department of Community Affairs - Housing Finance			718,278	-	718,278
DEPARTMENT OF AGRICULTURE AND CONSUMER SERVICES					
Mosquito Control Work Program	42.003	FDACS013082	46,738	-	46,738
Total Department of Agriculture & Consumer Services			46,738	-	46,738
FLORIDA DEPARTMENT OF STATE, DIVISION OF LIBRARY AND INFORMATION					
Direct Programs:					
State Aid to Libraries	45.030	18-ST-30	8,766	-	8,766
State Aid to Libraries	45.030	19-ST-30	36,962	-	36,962
Total Florida Department of State, Division of Library and Information			45,728	-	45,728
FLORIDA DEPARTMENT OF STATE AND SECRETARY OF STATE					
Acquisition, Restoration of Historic Properties					
Old Martin County Courthouse Renovation	45.032	20.H.S.C.100.077	125,000	-	125,000
Total Department of State & Secretary of State			125,000	-	125,000

Martin County, Florida
 Schedule of Expenditures of Federal Awards and State Financial Assistance
 Year Ended September 30, 2020

Federal Grantor/State Agency	CFDA/ CSFA #	Grant/Contract #	Expenditures		
			County	Subrecipient	Total
FLORIDA DEPARTMENT OF TRANSPORTATION					
Transportation Disadvantaged Planning FY19-20	55.002	G1869	\$ 14,826	\$ -	\$ 14,826
Transportation Disadvantaged Planning FY20-21	55.002	G1N70	5,249	-	5,249
			<u>20,075</u>	<u>-</u>	<u>20,075</u>
Direct Programs:					
FDOT Runway 30/34 439888-1-94-01	55.004	439888-1-94-01	1,740	-	1,740
FDOT Airport Operations Center Phase 1	55.004	440110-1-94-01	40,752	-	40,752
FDOT Airport Security Fence	55.004	437963-1-94-01	527,270	-	527,270
FDOT RPZ Clearing	55.004	436400-1-94-01	531	-	531
FDOT Maint. Facility/Equipment Storage	55.004	442005-1-94-01	71,812	-	71,812
FDOT Sanitary Sewer Force Main	55.004	443869-1-94-01	1,720	-	1,720
FDOT Airport Helipad	55.004	444287-1-94-01	76,971	-	76,971
FDOT Airport Master Plan	55.004	433159-1-94-01	8,572	-	8,572
FDOT Airport Stormwater Improvements	55.004	440113-1-94-01	44,182	-	44,182
FDOT Rehab. Non-AIP Eligible Taxiways	55.004	441610-1-94-01	354,194	-	354,194
FDOT Airport Operations Center Phase 2	55.004	443872-1-94-01	113,673	-	113,673
			<u>1,241,417</u>	<u>-</u>	<u>1,241,417</u>
C-SE Cove Rd Resurfacing - SCOP	55.009		723,411	-	723,411
Indian Street Resurfacing	55.009		331,872	-	331,872
			<u>1,055,283</u>	<u>-</u>	<u>1,055,283</u>
Public Transit Block Grant FY15-19	55.010	AUR54	90,205	-	90,205
Public Transit Block Grant FY15-19	55.010	AUR54	244,869	-	244,869
			<u>335,074</u>	<u>-</u>	<u>335,074</u>
MC Treasure Coast Express	55.013	ARQ88	110,307	-	110,307
MC Treasure Coast Express - Transit Corridor	55.013	G1H93	240,308	-	240,308
			<u>350,615</u>	<u>-</u>	<u>350,615</u>
Total Florida Department of Transportation			<u>3,002,464</u>	<u>-</u>	<u>3,002,464</u>
FLORIDA DEPARTMENT OF CHILDREN AND FAMILIES					
DCF Substance Abuse Reinvestment Grant	60.115	LHZ60	250,299	-	250,299
DCF Substance Abuse Reinvestment Grant	60.115	LHZ89	96,334	-	96,334
Total Department of Children and Families			<u>346,633</u>	<u>-</u>	<u>346,633</u>
FLORIDA DEPARTMENT OF HEALTH, BUREAU OF EMERGENCY MEDICAL					
Direct Programs:					
Emergency Medical Services Trust Fund	64.003	C80XX	18,115	-	18,115
Emergency Medical Services Matching Grant	64.003	M8050	13,287	-	13,287
Total Florida Department of Health, Bureau of Emergency Medical			<u>31,402</u>	<u>-</u>	<u>31,402</u>
STATE OF FLORIDA DEPARTMENT OF LAW ENFORCEMENT					
Office of Criminal Justice					
Crisis Response Unit	71.025	2019-SFA-GAA-43-5P-005	134,957	-	134,957
Total Florida Department of Law Enforcement			<u>134,957</u>	<u>-</u>	<u>134,957</u>
DEPARTMENT OF MANAGEMENT SERVICES					
E911 Rapid SOS Integration	72.003	S13-19-06-08	2,944	-	2,944
Total Department of Management Services			<u>2,944</u>	<u>-</u>	<u>2,944</u>
FLORIDA FISH AND WILDLIFE CONSERVATION COMMISSION					
Florida Boating Improvement Program					
Jensen Beach Mooring Field	77.006	FFWC #18079	275,000	-	275,000
Total Florida Fish and Wildlife			<u>275,000</u>	<u>-</u>	<u>275,000</u>
Total Expenditures of State Financial Assistance			<u>\$ 8,155,322</u>	<u>\$ -</u>	<u>\$ 8,155,322</u>

MARTIN COUNTY, FLORIDA

NOTES TO SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS AND STATE FINANCIAL ASSISTANCE

Year Ended September 30, 2020

NOTE 1 - BASIS OF PRESENTATION

The accompanying Schedule of Expenditures of Federal Awards and State Financial Assistance (the Schedule) includes the grant activity of federal award programs and state financial assistance projects of Martin County, Florida (the County) for the fiscal year ended September 30, 2020. The information in this schedule is presented in accordance with the requirements of Title 2 U.S. *Code of Federal Regulations*, Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance), and Chapter 10.550, *Rules of the Auditor General*. Because the Schedule presents only a select portion of the activities of the County, it is not intended to, and does not, present the total expenditures of the County.

NOTE 2 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

This Schedule is presented using the modified accrual basis of accounting for expenditures accounted for in governmental type funds and on the accrual basis of accounting for expenses of the proprietary fund types. Such expenditures/expenses are recognized following the cost principles contained in the Uniform Guidance, *Cost Principles for State, Local, and Indian Tribal Governments*, whereas certain types of expenditures/expenses are not allowable or are limited as to reimbursement.

NOTE 3 - INDIRECT COST RATE ELECTION

The County did not elect to use the de minimis rate of 10% for determining indirect cost amounts for its federal programs.



Certified Public Accountants

**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***

Honorable Board of County Commissioners
Martin 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 activity, each major fund, and the aggregate remaining fund information of Martin County, Florida (the County) as of and for the fiscal year ended September 30, 2020, and the related notes to the financial statements, which collectively comprise the County's basic financial statements, and have issued our report thereon dated March 30, 2021.

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 combination of deficiencies, in internal control, such that there is a reasonable possibility that a material misstatement of the entity's financial statements will not be prevented, or detected and corrected on a timely basis. *A significant deficiency* is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies. Given these limitations, during our audit we did not identify any deficiencies in internal control over financial reporting that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified.

Honorable Board of County Commissioners
Martin County, Florida

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, noncompliance 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 noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

We noted certain other matters that we reported to County management in a separate letter dated March 30, 2021.

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.

MSL, P.A.

Certified Public Accountants

Orlando, Florida
March 30, 2021



Certified Public Accountants

INDEPENDENT AUDITOR'S REPORT ON COMPLIANCE FOR EACH MAJOR FEDERAL PROGRAM AND STATE PROJECT AND ON INTERNAL CONTROL OVER COMPLIANCE; REPORT ON SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS AND STATE FINANCIAL ASSISTANCE REQUIRED BY THE UNIFORM GUIDANCE AND CHAPTER 10.550, RULES OF THE AUDITOR GENERAL

Honorable Board of County Commissioners
Martin County, Florida

Report on Compliance for Each Major Federal Program and State Project

We have audited the compliance of Martin County, Florida (the County) with the types of compliance requirements described in the OMB *Compliance Supplement* and the requirements described in the 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 fiscal year ended September 30, 2020. 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 the requirements of laws, regulations, contracts, and grants 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 the 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 noncompliance with the types of compliance requirements referred to above that could have a direct and material effect on a major federal program or state project occurred. An audit includes examining, on a test basis, evidence about the County's compliance with those requirements and performing such other procedures as we considered necessary in the circumstances.

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 fiscal year ended September 30, 2020.

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 in the first paragraph. 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 project to determine the auditing procedures that are appropriate in the circumstances for the purpose of expressing our 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, noncompliance with a type of compliance requirement of a federal program or state project on a timely basis. *A material weakness in internal control over compliance* is a deficiency, or combination of deficiencies, in internal control over compliance, such that there is a reasonable possibility that material noncompliance with a type of compliance requirement of a federal program or state project will not be prevented, or detected and corrected, on a timely basis. *A significant deficiency in internal control over compliance* is a deficiency, or 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 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.

Report on Schedule of Expenditures of Federal Awards and State Financial Assistance Required by the Uniform Guidance and Chapter 10.550, *Rules of the Auditor General*

We have audited the financial statements of the governmental activities, the business-type activity, each major fund, and the aggregate remaining fund information of the County as of and for the fiscal year ended September 30, 2020, and the related notes to the financial statements, which collectively comprise the County's basic financial statements. We issued our report thereon dated March 30, 2021, which contained unmodified opinions on those financial statements. Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the basic financial statements. The accompanying Schedule of Expenditures of Federal Awards and State Financial Assistance is presented for purposes of additional analysis, as required by the Uniform Guidance and Chapter 10.550, *Rules of the Auditor General*, and is not a required part of the basic financial statements.

Honorable Board of County Commissioners
Martin County, Florida

Report on Schedule of Expenditures of Federal Awards and State Financial Assistance Required by the Uniform Guidance and Chapter 10.550, Rules of the Auditor General (Cont.)

Such information is the responsibility of management and was derived from, and relates directly to, the underlying accounting and other records used to prepare the basic financial statements. The 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 statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the Schedule of Expenditures of Federal Awards and State Financial Assistance is fairly stated, in all material respects, in relation to the basic financial statements taken as a whole.

MSL, P.A.

Certified Public Accountants

Orlando, Florida

April 30, 2021, except for our report on the Schedule of Expenditures of Federal Awards and State Financial Assistance, for which the date is March 30, 2021

MARTIN COUNTY, FLORIDA
Schedule of Findings and Questioned Costs
For the Year Ended September 30, 2020

SECTION I - SUMMARY OF INDEPENDENT AUDITOR'S RESULTS

Financial Statements

Type of Auditor's Report Issued:

Unmodified Opinion

Internal control over financial reporting:

- Material weakness(es) identified? Yes No
- Significant deficiency(ies) identified? Yes None reported

Noncompliance material to financial statements noted? Yes No

Federal Awards and State Financial Assistance

Internal control over major programs/projects:

- Material weakness(es) identified? Yes No
- Significant deficiency(ies) identified? Yes None reported

Type of report issued on compliance for major federal programs and major state projects:

Unmodified Opinion

Any audit findings disclosed that are required to be reported in accordance with 2 CFR Section 200.516(a) of the Uniform Guidance or Chapter 10.557, *Rules of the Auditor General*?

Yes No

Identification of Major Federal Programs and Major State Projects:

<u>CFDA Numbers</u>	<u>Name of Federal Programs</u>
21.019	Coronavirus Relief – CARES Act

<u>CSFA Numbers</u>	<u>Name of State Projects</u>
37.003	Beach Erosion Control Program
55.004	Aviation Grant Programs
55.009	Small County Outreach Program

Dollar threshold used to distinguish between Type A and Type B programs: Federal	<u>\$750,000</u>
State	<u>\$750,000</u>

Auditee qualified as low-risk auditee pursuant to the Uniform Guidance? Yes No

MARTIN COUNTY, FLORIDA
Schedule of Findings and Questioned Costs *(Continued)*
For the Year Ended September 30, 2020

SECTION II - FINANCIAL STATEMENT FINDINGS

None Reported.

SECTION III - FEDERAL AWARD AND STATE FINANCIAL ASSISTANCE FINDINGS AND QUESTIONED COSTS SECTION

None Reported.

SECTION IV - PRIOR-YEAR AUDIT FINDINGS

None Reported.