

**SANTA ROSA COUNTY, FLORIDA**

**SINGLE AUDIT REPORT**

**SEPTEMBER 30, 2020**

**SANTA ROSA COUNTY, FLORIDA  
SINGLE AUDIT REPORT  
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SEPTEMBER 30, 2020**

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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 CHAPTER 10.550,  
RULES OF THE AUDITOR GENERAL**

Board of County Commissioners  
Santa Rosa County, Florida

**Report on Compliance for Each Major Federal Program and State Project**

We have audited the compliance of Santa Rosa County, Florida, (hereinafter referred to as “County”), with the types of compliance requirements described in the U. S. Office of Management and Budget (OMB) *Compliance Supplement*, and the requirements described in the State of 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, 2020. The County’s major federal program and state projects are identified in the summary of auditor 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 and state awards 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 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 with those requirements.

### ***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, 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 above. In planning and performing our audit of compliance, we considered the County's internal control over compliance with requirements that could have a direct and material effect on each major federal program or 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 the Florida Department of Financial Services *State Projects Compliance Supplement*, 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 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 the 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 activities, each major fund, and the aggregate remaining fund information of Santa Rosa County, Florida, as of and for the 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 26, 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 the 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 financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statements. The information has been subjected to the auditing procedures applied in the audit of the financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the 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 as a whole.

**Purpose of this Report**

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.

*Warren Averett, LLC*

Pensacola, Florida

March 26, 2021

**SANTA ROSA COUNTY, FLORIDA**  
**SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS AND**  
**STATE FINANCIAL ASSISTANCE – CONTINUED**  
**FOR THE YEAR ENDED SEPTEMBER 30, 2020**

Federal Grantor/Pass-through Grantor/Program Title	CFDA Number	Contract / Grant Number	Expenditures	Passed Through to Subrecipients
<u>U.S. Department of Commerce National Oceanic and Atmospheric Administration</u>				
Passed Through Florida Department of Environmental Protection				
Coastal Zone Management Administration	11.419	CM917	\$ 4,106	\$ -
Coastal Zone Management Administration	11.419	CZ221	70,282	-
			74,388	-
Passed Through Florida Department of Environmental Protection				
Office for Coastal Management	11.473	NA17NOS4730140	24,925	-
<u>U.S. Department of Housing and Urban Development</u>				
Passed Through Escambia County Consortium				
Home Investment Partnerships Program	14.239	M-14DC-12-0225	164,603	-
Passed Through Department of Economic Opportunity				
Community Development Block Grant	14.228	17DB-OL-01-67-01-N30	12,860	-
<u>U.S. Department of the Interior</u>				
Passed Through National Park Service				
Outdoor Recreation, Acquisition, Development and Planning - Land and Water Conservation Fund Grants	15.916	LW687	200,000	-
<u>U.S. Department of Justice</u>				
Direct Program				
COVID-19 Coronavirus Emergency Supplemental Funding Program	16.034	2020-VD-BX-1208	38,306	-
Passed Through Florida Office of the Attorney General				
Crime Victim Assistance	16.575	VOCA-2019-SRCSO-00107	135,386	-
Passed Through Florida Coalition Against Domestic Violence				
Violence Against Women Formula Grants FCADV	16.588	20-8027-SAO	41,359	-
Violence Against Women Formula Grants DCF	16.588	LN096	29,818	-
			71,177	-
Direct Program				
Bulletproof Vest Partnership Program	16.607	2019 Bulletproof Vest Grant Award	31,488	-
Direct Program				
Edward Byrne Memorial Justice Assistance Grant Program	16.738	2019-DJ-BX-0048	16,276	-
Passed Through Florida Department of Law Enforcement				
Edward Byrne Memorial Justice Assistance Grant Program	16.738	2020-JAGC-SANT-2-5R-007	26,821	-
			43,097	-
Direct Program				
Equitable Sharing Program	16.922	2019-DJ-BX-0048	7,906	-
<u>U.S. Department of Transportation</u>				
Direct Program				
Airport Improvement Program	20.106	3-12-0052-14-2019	337,743	-
Airport Improvement Program	20.106	3-12-0052-17-2020	10,810	-
			348,553	-
Passed Through Florida Dept. of Transportation				
Highway Planning and Construction	20.205	G0K37	167,425	-
Highway Planning and Construction	20.205	G0V24	245,344	-
Highway Planning and Construction	20.205	G0V25	132,795	-
Highway Planning and Construction	20.205	G0W43	253,854	-
Highway Planning and Construction	20.205	G1A87	384,770	-
Highway Planning and Construction	20.205	G1A88	666,467	-
			1,850,655	-
Passed Through Florida Dept. of Transportation				
Formula Grants for Rural Areas	20.509	G0Z61	13,590	13,590
Formula Grants for Rural Areas	20.509	G1D42	154,857	154,857
			168,447	168,447
Passed Through Florida Dept. of Transportation				
National Priority Safety Program	20.616	M5HVE-20-06-17/G1F00	32,935	-

(Continued)

The accompanying notes are an integral part of this schedule.

**SANTA ROSA COUNTY, FLORIDA  
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS AND  
STATE FINANCIAL ASSISTANCE – CONTINUED  
FOR THE YEAR ENDED SEPTEMBER 30, 2020**

<u>Federal Grantor/Pass-through Grantor/Program Title</u>	<u>CFDA Number</u>	<u>Contract / Grant Number</u>	<u>Expenditures</u>	<u>Passed Through to Subrecipients</u>
<u>U.S. Department of the Treasury</u>				
Direct Program				
RESTORE Act	21.015	1 RDCGR210104-01-00	10,740	10,740
RESTORE Act	21.015	1 RDCGR210100-01-00	23,400	23,400
RESTORE Act	21.015	1 RDCGR210076-01-00	14,532	14,532
			<u>48,672</u>	<u>48,672</u>
Direct Program				
Equitable Sharing	21.016	N/A	7,599	-
Passed Through Florida Division of Emergency Management				
COVID-19 Coronavirus Relief Fund	21.019	Y2279	21,288,364	-
Passed Through Florida Housing Finance Corporation				
COVID-19 Coronavirus Relief Fund	21.019	091-2020	168,486	-
			<u>21,456,850</u>	<u>-</u>
<u>U.S. Department of Energy</u>				
Passed Through Florida Department of Agriculture and Consumer Services				
State Energy Program Efficient Lighting Program	81.041	025432/LG009	9,060	-
<u>U.S. Election Assistance Commission</u>				
Passed Through Florida Department of State				
Help America Vote Act	90.401	N/A	25,867	-
Passed Through Florida Department of State				
Help America Vote Act Election Security Grants	90.404	2020-2019-01	59,958	-
COVID-19 Help America Vote Act Election Security Grants	90.404	MOA #2020-001-SAN	125,413	-
			<u>185,371</u>	<u>-</u>
<u>U.S. Department of Health and Human Services</u>				
Passed Through Florida Dept. of Revenue				
Child Support Enforcement Program	93.563	COC57	95,486	-
Child Support Enforcement Program	93.563	CSU-57	1,313	-
Child Support Enforcement Program	93.563	CST-57	10,667	-
			<u>107,466</u>	<u>-</u>
<u>Executive Office of the President</u>				
Passed Through Office of National Drug Policy				
High Intensity Drug Trafficking Areas Program	95.001	G18GC0007A/G19GC0007A/G20GC0007A	89,228	75,335
<u>U.S. Department of Homeland Security</u>				
Passed Through Florida Division of Emergency Management				
Hazard Mitigation Grant	97.039	16HM-6B-01-67-01-196	1,882,429	-
Hazard Mitigation Grant	97.039	18HM-H4-01-67-01-367	1,440,992	-
			<u>3,323,421</u>	<u>-</u>
Passed Through Volunteer Florida				
Emergency Management Performance Grant	97.042	N/A	5,000	-
Passed Through Florida Division of Emergency Management				
Emergency Management Performance Grant	97.042	N/A	58,624	-
			<u>63,624</u>	<u>-</u>
Passed Through Florida Division of Emergency Management				
Fire Management Assistance Grant	97.046	EST 5 Mile Swamp Fire	30,918	-
Passed Through Florida Division of Emergency Management				
Homeland Security Grant Program	97.067	R0162	20,000	-
Homeland Security Grant Program	97.067	R0170	5,371	-
Homeland Security Grant Program	97.067	R0038	23,820	-
Homeland Security Grant Program	97.067	R0063	55,425	-
			<u>104,616</u>	<u>-</u>
Total Federal Awards			<u>\$ 28,657,418</u>	<u>\$ 292,454</u>

(Continued)

The accompanying notes are an integral part of this schedule.

**SANTA ROSA COUNTY, FLORIDA  
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS AND  
STATE FINANCIAL ASSISTANCE – CONTINUED  
FOR THE YEAR ENDED SEPTEMBER 30, 2020**

<u>State Grantor/Pass-through Grantor/Program Title</u>	<u>CSFA Number</u>	<u>Contract / Grant Number</u>	<u>Expenditures</u>	<u>Passed Through to Subrecipients</u>
<u>Florida Division of Emergency Management</u>				
Emergency Management Programs	31.063	19-BG-21-01-67-01-045	\$ 80,817	\$ -
Emergency Management Projects - Hazards Analysis	31.067	T0047	9,516	-
<u>Florida Department of Environmental Protection</u>				
Florida Recreation Development Assistance Program	37.017	P9041	250,000	-
Florida Recreation Development Assistance Program	37.017	P9042	24,963	-
			<u>274,963</u>	<u>-</u>
Florida Coastal Resilient Program	37.098	R1902	63,917	-
<u>Florida Department of Economic Opportunity</u>				
Local Economic Development Initiatives - Defense Infrastructure	40.012	S0088	275,800	-
Economic Development Partnerships	40.014	S0132	48,736	-
Economic Development Partnerships	40.014	S0145	6,300	-
			<u>55,036</u>	<u>-</u>
<u>Florida Housing Finance Corporation</u>				
State Housing Initiative Partnership Program	40.901	N/A	574,016	-
<u>Florida Department of Agriculture and Consumer Services</u>				
Mosquito Control	42.003	026496	34,497	-
Agriculture Nonpoint Source Best Management Practices	42.017	026219	19,977	-
Agriculture Education and Promotion Facility Program	42.047	025293	37,649	-
<u>Florida Department of State</u>				
State Aid to Libraries	45.030	20-ST-74	45,228	-
<u>Florida Department of Transportation</u>				
Aviation Development Grants - Joint Participation Agreement	55.004	G0J95 (415931-2-94-01)	404,208	-
Aviation Development Grants - Joint Participation Agreement	55.004	G1995 (425633-5-94-01)	54,000	-
			<u>458,208</u>	<u>-</u>
<u>Florida Department of Health</u>				
County Grant Awards	64.005	C8055	33,137	-
<u>Florida Department of Management Services</u>				
E911 State Grant Program	72.002	S14-16-12-16	62,450	-
E911 State Grant Program	72.002	S14-16-12-17	9,894	-
			<u>72,344</u>	<u>-</u>
<u>Florida Fish and Wildlife Conservation Commission</u>				
Derelict Vessel Removal	77.005	FWC-19128	15,750	-
Florida Boating Improvement Program	77.006	FWC-17207	13,198	-
Florida Boating Improvement Program	77.006	FWC-18079	73,240	-
Florida Boating Improvement Program	77.006	FWC-19032	25,000	-
Florida Boating Improvement Program	77.006	FWC-19033	100,000	-
			<u>211,438</u>	<u>-</u>
TOTAL STATE AWARDS			<u>\$ 2,262,293</u>	<u>\$ -</u>
TOTAL FEDERAL AND STATE AWARDS			<u>\$ 30,919,711</u>	<u>\$ 292,454</u>

The accompanying notes are an integral part of this schedule.



**SANTA ROSA COUNTY, FLORIDA  
NOTES TO THE SCHEDULE OF EXPENDITURES OF  
FEDERAL AWARDS AND STATE FINANCIAL ASSISTANCE  
FOR THE YEAR ENDED SEPTEMBER 30, 2020**

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**1. BASIS OF PRESENTATION**

The accompanying Schedule of Expenditures of Federal Awards and State Financial Assistance (the Schedule) includes the federal and state grant activity of Santa Rosa County, Florida, under programs of the federal and state government for the 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* (CFR) Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance), Chapter 69I-5, State Financial Assistance, Rules of the Department of Financial Services, and Chapter 10.550, *Rules of the Auditor General*. Therefore, some amounts presented in this Schedule may differ from amounts presented in or used in the preparation of the basic financial statements.

**2. SIGNIFICANT ACCOUNTING POLICIES**

Expenditures reported on the schedule are reported on the modified accrual basis of accounting. Such expenditures are recognized following the cost principles contained in the Uniform Guidance and Chapter 69I-5, State Financial Assistance, Rules of the Department of Financial Services, wherein certain types of expenditures are not allowable or are limited as to reimbursement. Santa Rosa County, Florida, elected to utilize the 10 percent de minimis indirect cost rate allowed under the Uniform Guidance.

**SANTA ROSA COUNTY, FLORIDA  
SCHEDULE OF FINDINGS AND QUESTIONED COSTS  
FOR THE YEAR ENDED SEPTEMBER 30, 2020**

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**A. SUMMARY OF AUDITOR 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 that are  
not considered to be material weakness(es)? \_\_\_\_\_ yes  none  
reported  
Noncompliance material to financial statements  
noted? \_\_\_\_\_ yes  no

**FEDERAL AWARDS AND STATE FINANCIAL ASSISTANCE**

Internal control over major programs:  
Material weakness(es) identified? \_\_\_\_\_ yes  no  
Significant deficiency (ies) identified that are  
not considered to be material weakness(es)? \_\_\_\_\_ yes  none reported  
Type of auditor's report issued on compliance  
for major programs: Unmodified opinion  
Any audit findings disclosed that are required  
to be reported in accordance with the Uniform  
Guidance or Chapter 10.550, *Rules of  
the Auditor General*? \_\_\_\_\_ yes  no

**IDENTIFICATION OF MAJOR PROGRAMS**

**Federal Programs**

CFDA No. 20.205 Highway Planning and Construction  
CFDA No. 21.019 Coronavirus Relief Fund

Dollar threshold used to distinguish  
between type A and type B programs: \$859,723  
Auditee qualified as low-risk auditee?  yes \_\_\_\_\_ no

**SANTA ROSA COUNTY, FLORIDA  
SCHEDULE OF FINDINGS AND QUESTIONED COSTS – CONTINUED  
FOR THE YEAR ENDED SEPTEMBER 30, 2020**

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**A. SUMMARY OF AUDITOR RESULTS (CONTINUED)**

**State Projects**

CSFA No. 40.012 Local Economic Development Initiatives  
CSFA No. 40.901 State Housing Initiative Program  
CSFA No. 55.004 Aviation Development Grants

Dollar threshold used to distinguish  
between type A and type B programs: \$678,688

**B. FINANCIAL STATEMENT FINDING**

There were no findings, which were required to be reported in accordance with government auditing standards generally accepted in the United States of America.

**C. FINDINGS AND QUESTIONED COSTS - MAJOR FEDERAL PROGRAM**

There were no findings, which were required to be reported in accordance with the Uniform Guidance.

**D. FINDINGS AND QUESTIONED COSTS - MAJOR STATE FINANCIAL ASSISTANCE**

There were no findings, which were required to be reported in accordance with Chapter 10.550, *Rules of the Auditor General*.