

Martin County, Florida

Single Audit Reports in Accordance with
OMB Circular A-133 and Chapter 10.550, Rules
of the Auditor General of the State of Florida

Fiscal Year Ended September 30, 2015



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Martin County

Schedule of Expenditures of Federal Awards and State Financial Assistance (Continued) Year Ended September 30, 2015

Martin County, Florida
Schedule of Expenditures of Federal Awards and State Financial Assistance
Year Ended September 30, 2015

	Federal Grantor/State Agency Pass Through Entity/Program Title	CFDA/ CSFA #	Grant/Contract #	Expenditures		
				County	Subrecipient	Total
U.S. DEPARTMENT OF COMMERCE						
Direct awards						
National Oceanic: NOAA						
	NOAA Coastal Zone Mgmt. Admin. Beach Cleaning Force	11.419	CM321	\$ 14,515	\$ -	\$ 14,515
	NOAA Estuary	11.463	NA11NMF4630234	19,138	-	19,138
	Total Department of Commerce			33,653	-	33,653
DEPARTMENT OF DEFENSE						
Direct awards						
Department of the Army, Office of the Chief of Engineers						
	Estuary Habitat Restoration Program – SLR Oyster Habitat	12.130	W912EP-15-2-0001	164,911	-	164,911
	Total Department of Defense			164,911	-	164,911
U.S. DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT						
Direct awards						
Office of Community Planning and Development:						
	Shelter Plus Care	14.238	FL0117L4H091407	38,860	-	38,860
	Shelter Plus Care	14.238	FL0309L4H091306	36,622	-	36,622
	Shelter Plus Care	14.238	FL0118L4H091205	27,614	-	27,614
	Shelter Plus Care	14.238	FL0118L4H091306	83,891	-	83,891
	Shelter Plus Care	14.238	FL0117L4H091306	61,696	-	61,696
	Shelter Plus Care	14.238	FL0309L4H091305	72,693	-	72,693
				321,376	-	321,376
Passed through Florida Department of Community Affairs:						
	Community Development Block Grant	14.228	10DB-4X-10-53-01-F14	205,122	-	205,122
	Total Department of Housing and Urban Development			526,498	-	526,498
U.S. DEPARTMENT OF INTERIOR						
Fish and Wildlife Service						
	Clean Vessel Act	15.616	MV073	33,689	-	33,689
	Total Department of Interior			33,689	-	33,689
U.S. DEPARTMENT OF JUSTICE						
Direct award						
Office of Justice Programs, Bureau of Justice Assistance:						
	2014 SCAAP	16.606	2014-AP-BX-0733	58,205	-	58,205
Direct awards						
Drug Enforcement Administration:						
	US Marshals Warrant	16.000	JLEO-15-0300	45,000	-	45,000
	Operation Road Rash	16.000	FC/FLS/1803	1,816	-	1,816
	Operation Safe Street	16.000	Exec Order 12333	11,555	-	11,555
	Operation Treasure Coast	16.000	FWD3000F	3,932	-	3,932
	Equitable Sharing	16.000	FL0430000	98,770	-	98,770
				161,073	-	161,073
Passed through the Florida Department of Law Enforcement:						
	Edward Byrne Memorial – Substance Abuse	16.738	2015-JAGC-MART-1-R3-165	63,834	-	63,834
	FY14 Edward Byrne – Sheriff	16.803	2014-DJ-BX-0011	750	-	750
	FY12 Edward Byrne – Sheriff	16.803	2012-DJ-BX-0013	4,383	-	4,383
				68,967	-	68,967
Passed through the Office of Attorney General.						
Office of Justice Programs, Office of Victims of Crime:						
	Victims of Crime Act Grant (VOCA)	16.575	V235-14123	71,083	-	71,083
	Total Department of Justice			359,328	-	359,328
U.S. DEPARTMENT OF TRANSPORTATION						
Passed through Federal Aviation Administration:						
	FAA Lighting/Wildlife Assessment	20.106	AIP-3-12-0076-017-2013	92,045	-	92,045
	FAA 12-30 Rehab/Lighting	20.106	AIP-3-12-0076-018-2014	210,164	-	210,164
				302,209	-	302,209
Direct Awards						
Federal Transit Administration:						
	MPO Transportation Planning (12/13 and FY14)	20.205	AA081/ FM#427829-1-14-01	396,651	-	396,651
	MPO Transportation Planning (FY15/FY16)	20.205	GO262/ FM#427830-1-14-01	140,079	-	140,079
	Indian St Bridge Mitigation (LAP)	20.205	ARQ-99 / FM 230978-4-C8-01	325,443	-	325,443
	Indiantown Connector Sidewalk(LAP)	20.205	ARQ-55 - 431730-1-58/68-01	409,498	-	409,498
	Department of Transportation Section 5303	20.205	AQ262/FM#41373311401	42,736	-	42,736
				1,314,407	-	1,314,407
Federal Transit Cluster						
	Section 5307 FY 10/11	20.507	FL-90-X786	109,999	-	109,999
	Section 5307 FTA Bus Shelter	20.507	FL-95-X044	129,396	-	129,396
	Section 5307 FY11/12	20.507	FL-90-X813-00	128,797	-	128,797
	Section 5307 FY12/13	20.507	FL-90-X854-00	85,092	-	85,092
	Section 5307 FY 08/09	20.507	FL-90-X703-00	66,326	-	66,326
	Section 5307 FY 09/10	20.507	FL-90-X745-00	134,104	-	134,104
	Section 5339 FY13 Bus	20.526	FL-34-0018	97,545	-	97,545
				751,259	-	751,259
Total Federal Transit Cluster						
	Section 5311 FDOT JPA FY 08-FY14	20.509	FM#425977-1-84-01 (APG54)	14,901	-	14,901
	Section 5311 FDOT JPA FY 14	20.509	FM#425977-1-84-01 (AR652)	49,964	-	49,964
				64,865	-	64,865
Transit Service Programs						
	49 USC Section 5316 JARC FY12	20.516	FL-37-X084-00	94,622	-	94,622
	Section 5317 – New Freedom	20.521	FL-57-X047	14,179	-	14,179
	Section 5317 – New Freedom	20.521	FL-57-X051	16,669	-	16,669
				125,470	-	125,470
Total Transit Services Programs						
	Total Department of Transportation			2,558,210	-	2,558,210

Martin County

Schedule of Expenditures of Federal Awards and State Financial Assistance (Continued) Year Ended September 30, 2015

	Federal Grantor/State Agency Pass Through Entity/Program Title	CFDA/ CSFA #	Grant/Contract #	Expenditures		
				County	Subrecipient	Total
ENVIRONMENTAL PROTECTION AGENCY						
	Office of Water National Estuary Program SJRWMD-IRP Living Shoreline	66.456	28069	6,606	-	6,606
	Total Environmental Protection Agency			<u>6,606</u>	<u>-</u>	<u>6,606</u>
U.S. ELECTION ASSISTANCE COMMISSION (EAC)						
	Passed through the Florida Department of State Division of Elections:					
	Help America Vote Act (HAVA) Federal Elections Activities	90.401	N/A	15,940	-	15,940
	Total Election Assistance Commission			<u>15,940</u>	<u>-</u>	<u>15,940</u>
U.S. 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	125,612	-	125,612
				<u>125,612</u>	<u>-</u>	<u>125,612</u>
	Passed through Florida DCA: CSBG Cluster					
	Community Services Block Grant	93.569	15-SB-0D-12-00-01-023	-	91,154	91,154
				<u>-</u>	<u>91,154</u>	<u>91,154</u>
	Total Department of Health and Human Services			<u>125,612</u>	<u>91,154</u>	<u>216,766</u>
U.S. DEPARTMENT OF HOMELAND SECURITY						
	Passed through Florida Dept. of Comm Affairs:					
	Kitching Creek #11HM2W105301001	97.039	11-HM-2W-10-53-01-001	1,133,773	-	1,133,773
				<u>1,133,773</u>	<u>-</u>	<u>1,133,773</u>
	Passed through the Florida Dept. of Financial Services					
	Passed through the Florida Division of Emergency Management					
	Homeland Security	97.067	14-DS-L5-10-53-01-512	-	10,450	10,450
	Operation Stonegarden	97.067	15-DS-P9-10-53-02-450	2,417	-	2,417
	Operation Stonegarden	97.067	15-DS-L3-10-53-01-173	50,820	-	50,820
	Operation Stonegarden	97.067	14-DS-D8-10-53-01-497	28,810	-	28,810
				<u>82,047</u>	<u>10,450</u>	<u>92,497</u>
	Emergency Management Preparedness (EMPG)	97.042	15-FG-4D-10-53-01-110	54,276	-	54,276
				<u>136,323</u>	<u>10,450</u>	<u>146,773</u>
	Total Department of Homeland Security			<u>1,270,096</u>	<u>10,450</u>	<u>1,280,546</u>
	Total Expenditures of Federal Financial Assistance			<u>\$ 5,094,543</u>	<u>\$ 101,604</u>	<u>\$ 5,196,147</u>

Martin County

Schedule of Expenditures of Federal Awards and State Financial Assistance (Continued) Year Ended September 30, 2015

	Federal Grantor/State Agency Pass Through Entity/Program Title	CFDA/ CSFA #	Grant/Contract #	Expenditures		
				County	Subrecipient	Total
FLORIDA DEPARTMENT OF COMMUNITY AFFAIRS						
Passed through Division of Emergency Management:						
	FY14 Emergency Preparedness	31.063	15-BG-83-10-53-01-043	46,254	-	46,254
	FY15 Emergency Preparedness	31.063	16-BG-83-10-53-01-042	41,235	-	41,235
				87,489	-	87,489
	FY15 Emergency Management Projects	31.067	15-CP-10-53-01-265	9,181	-	9,181
	Total Florida Department of Community Affairs			96,670	-	96,670
FLORIDA DEPARTMENT OF COMMUNITY AFFAIRS, DIVISION OF HOUSING FINANCE CORPORATION						
Passed through State Housing Initiative Program:						
	State Housing Initiative Program (SHIP) 11/12	52.901	N/A	16,980	-	16,980
	State Housing Initiative Program (SHIP) FY14	52.901	N/A	314,646	-	314,646
	State Housing Initiative Program (SHIP) FY15	52.901	N/A	231,564	-	231,564
	Total Florida Department of Community Affairs - Housing Finance			563,190	-	563,190
FLORIDA DEPARTMENT OF HEALTH, BUREAU OF EMERGENCY MEDICAL						
Direct Programs:						
	Emergency Medical Services	64.003	FDH C2043	16,453	-	16,453
	Total Florida Department of Health, Bureau of Emergency Medical			16,453	-	16,453
FLORIDA DEPARTMENT OF ENVIRONMENTAL PROTECTION						
Direct Programs:						
	St Lucie Inlet Management	37.003	13MI1	1,410,277	-	1,410,277
			12MI1	6,448	-	6,448
			15MI1	5	-	5
				1,416,730	-	1,416,730
	Florida Oceanographic Society					
	Oyster Reef Restoration	37.037		-	82,953	82,953
Statewide Surface Water Restoration and Wastewater Projects:						
	Kitchen Creek Restoration	37.039	SO741	141,174	-	141,174
	Oyster Reef Restoration	37.039	4600002796	6,248	-	6,248
	Manatee Pocket Baffle Box	37.039	SO759	11,990	-	11,990
	Golf Course Water Quality	37.039	SO765	8,743	-	8,743
	AAD Water Quality Improvement	37.039	SO758	46,253	-	46,253
				214,408	-	214,408
	Total Florida Department of Environmental Protection			1,631,138	82,953	1,714,091
FLORIDA DEPARTMENT OF AGRICULTURE AND CONSUMER SERVICES						
Mosquito Control:						
	Mosquito Control Arthropod Control	42.003	FDACS013082	34,829	-	34,829
	Total Florida Department of Agriculture and Consumer Services			34,829	-	34,829

Martin County

Schedule of Expenditures of Federal Awards and State Financial Assistance (Continued) Year Ended September 30, 2015

	Federal Grantor/State Agency Pass Through Entity/Program Title	CFDA/ CSFA #	Grant/Contract #	Expenditures		
				County	Subrecipient	Total
FLORIDA DEPARTMENT OF STATE, DIVISION OF LIBRARY AND INFORMATION						
Direct Programs:	State Aid to Libraries	45.030	14-ST-32	36,125	-	36,125
	State Aid to Libraries	45.030	12-ST-30	29,453	-	29,453
	Total Florida Department of State, Division of Library and Information			65,578	-	65,578
FLORIDA DEPARTMENT OF TRANSPORTATION						
	Transportation Disadvantaged Planning FY14-15	55.002	ARH90	18,576	-	18,576
	Transportation Disadvantaged Planning FY15-16	55.002	GO243	2,636	-	2,636
				21,212	-	21,212
Direct Programs:	FDOT Customs Facility	55.004	431001-1-94-01	24,566	-	24,566
	Runway 25 Obstruction Removal	55.004	435625-1-94-01	37,261	-	37,261
	Non-Movement Area Rehab	55.004	433158-1-94-01	74,942	-	74,942
	Runway 12-30 Resurfacing	55.004	427875-1-94-01	3,984	-	3,984
	APRON Rehabilitation	55.004	431215-1-94-01	12,923	-	12,923
	Runway 12-30 Lighting	55.004	423958-1-94-01	7,692	-	7,692
	Runway 7-25 Lighting	55.004	425725-1-94-01	56,079	-	56,079
	Air Traffic Control	55.004	435152-1-94-01	9,056	-	9,056
	Mill/Resurface Runway	55.004	427884-1-94-01	94,483	-	94,483
	Wildlife Hazard Assessment	55.004	433157-1-94-01	5,114	-	5,114
				326,100	-	326,100
	Willoughby Extension	55.008	419669-1-48-01	58,715	-	58,715
	Kanner Hwy Interchange	55.008	429786-1-58-01	79,832	-	79,832
				138,547	-	138,547
	S.W. Citrus Blvd Resurfacing (G-0010)	55.009	431520-1-58-01	381,872	-	381,872
				381,872	-	381,872
	Public Transit Block Grant FY10	55.010	APU07/407189-1-84-02	364,569	-	364,569
	Total Florida Department of Transportation			1,232,300	-	1,232,300
	Total Expenditures of State Financial Assistance			\$ 3,640,158	\$ 82,953	\$ 3,723,111

See notes to schedule of expenditures of federal awards and state financial assistance.



Martin County, Florida

**Notes to the Schedule of Expenditures of Federal Awards and State Financial Assistance
Year Ended September 30, 2015**

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 year ended September 30, 2015. The information in this schedule is presented in accordance with the requirements of the Office of Management and Budget (OMB) Circular A-133, *Audits of States, Local Governments, and Non-Profit Organizations* and Chapter 10.550, *Rules of the Auditor General of the State of Florida*. Because this schedule presents only a selected portion of the operations of the County, it is not intended to and does not present the financial position, changes in net position or cash flows of the County.

2. Summary of Significant Accounting Policies

The 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 OMB Circular A-87, *Cost Principles for State, Local, and Indian Tribal Governments*, wherein certain types of expenditures/expenses are not allowable or are limited as to reimbursement. Pass-through entity identifying numbers are presented where available.





RSM US LLP

**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**

Independent Auditor's Report

Honorable Chair and Members of
the Board of County Commissioners
Martin County, Florida

Honorable William D. Snyder
Sheriff

Honorable Carolyn Timmann
Clerk of the Circuit Court

Honorable Vicki Davis
Supervisor of Elections

Honorable Laurel Kelly
Property Appraiser

Honorable Ruth Pietruszewski
Tax Collector

We have audited, 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, the financial statements of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of Martin County, Florida (the "County") as of and for the year ended September 30, 2015, 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, 2016. Our report included an emphasis of a matter paragraph due to the adoption of Governmental Accounting Standards Board Statement No. 68, *Accounting and Financial Reporting for Pensions*, and its amendment, GASB Statement No. 71.

Internal Control Over Financial Reporting

In planning and performing our audit of the financial statements, we considered the County's internal controls over financial reporting (internal control) to determine the 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 that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified.

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, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

Purpose of this Report

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the result of that testing, and not to provide an opinion on the effectiveness of the entity's internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the entity's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

RSM US LLP

West Palm Beach, Florida
May 31, 2016

Report on Compliance For Each Major Federal Program and State Project; Report on Internal Control Over Compliance; and Report on the Schedule of Expenditures of Federal Awards and State Financial Assistance Required by OMB Circular A-133 and Chapter 10.550, Rules of the Auditor General, State of Florida

Independent Auditor's Report

Honorable Chair and Members of
the Board of County Commissioners
Martin County, Florida

Honorable William D. Snyder
Sheriff

Honorable Carolyn Timmann
Clerk of the Circuit Court

Honorable Vicki Davis
Supervisor of Elections

Honorable Laurel Kelly
Property Appraiser

Honorable Ruth Pietruszewski
Tax Collector

Report on Compliance for Each Major Federal Program and State Project

We have audited Martin County, Florida's (the County) compliance with the types of compliance requirements described in the *OMB Circular A-133 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 year ended September 30, 2015. 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; and OMB Circular A-133, *Audits of States, Local Governments, and Non-Profit Organizations* and Chapter 10.550, *Rules of the Auditor General of the State of Florida*. Those standards, OMB Circular A-133 and Chapter 10.550 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 on the County's compliance.

Opinion on Each Major Federal Program and State Project

In our opinion, the County complied, in all material respects, with the types of compliance requirements referred to above that could have a direct and material effect on each of its major federal programs and state projects for the year ended September 30, 2015.

Report on Internal Control Over Compliance

Management of the County is responsible for establishing and maintaining effective internal control over compliance with the types of compliance requirements referred to above. In planning and performing our audit of compliance, we considered the County's internal control over compliance with the types of requirements that could have a direct and material effect on a major federal program or state project to determine the auditing procedures that are appropriate in the circumstances for the purpose of expressing an opinion on compliance for each major federal program and state project and to test and report on internal control over compliance in accordance with OMB Circular A-133 and Chapter 10.550, 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 and 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 and therefore, material weaknesses or significant deficiencies may exist that were not identified. We did not identify any deficiencies in internal control over compliance that we consider to 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 OMB Circular A-133 and Chapter 10.550. Accordingly, this report is not suitable for any other purpose.

Report on Schedule of Expenditures of Federal Awards and State Financial Assistance

We have audited the financial statements of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of the County as of and for the year ended September 30, 2015, and the related notes to the financial statements, which collectively comprise the County's basic financial statements. We issued our reported dated May 31, 2016, 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 OMB Circular A-133 and Chapter 10.550, *Rules of the Auditor General of the State of Florida* and is not a required part of the basic 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 the auditing standards generally accepted in the United States of America. In our opinion the schedule of expenditure of federal awards and state financial assistance is fairly stated in all material respects in relation to the basic financial statements as a whole.

RSM US LLP

West Palm Beach, Florida

June 20, 2016, except the schedule of expenditures of federal awards and state financial assistance which is dated May 31, 2016



Martin County, Florida

**Schedule of Findings and Questioned Costs
Year Ended September 30, 2015**

I – Summary of Independent Auditor’s Results

Financial Statements

Type of auditor’s report issued: Unmodified

Internal control over financial reporting:

Material weakness(es) identified?	_____ Yes	_____ X	No
Significant deficiency(ies) identified that are not considered to be material weakness(es)?	_____ Yes	_____ X	None Reported
Noncompliance material to financial statements noted?	_____ Yes	_____ X	No

Federal Awards

Internal control over major programs:

Material weakness(es) identified?	_____ Yes	_____ X	No
Significant deficiency(ies) identified that are not considered to be material weakness(es)?	_____ Yes	_____ X	None Reported

Type of auditor’s report issued on compliance for major programs: Unmodified

Any audit findings disclosed that are required to be reported in accordance with Section 510(a) of Circular A-133?

	_____ Yes	_____ X	No
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The program tested as major included the following:

<u>CFDA Number(s)</u>	<u>Name of Federal Program or Cluster</u>
12.130	Estuary Habitat Restoration Program
14.238	Shelter Plus Care
20.106	Airport Improvement Program
20.507/20.526	Federal Transit Cluster

Dollar threshold used to distinguish between type A and type B programs: \$ 300,000

Auditee qualified as low-risk auditee? _____ X Yes _____ No

(Continued)

Martin County, Florida

**Schedule of Findings and Questioned Costs (Continued)
Year Ended September 30, 2015**

State Financial Assistance

Internal control over major projects:

Material weakness(es) identified? _____ X No

Significant deficiency(ies) identified that are not
considered to be material weakness(es)? _____ Yes X None Reported

Type of auditor's report issued on compliance for
major projects: _____ Unmodified

Any audit findings disclosed that are required to be
reported in accordance with Chapter 10.550, *Rules
of the Auditor General of the State of Florida*? _____ Yes X No

The project tested as major included the following:

CSFA Number(s)

37.003

52.901

Name of State Financial
Assistance Project

Beach Erosion Control Program
State Housing Initiatives Partnership

Dollar threshold used to distinguish between type
A and type B projects: _____

\$ 300,000

Martin County, Florida

Schedule of Findings and Questioned Costs (Continued)
Year Ended September 30, 2015

II – Financial Statement Findings

A. Internal Control over Financial Reporting

None reported

B. Compliance and Other Matters

None reported

III – Federal Award Findings and Questioned Costs

None reported

IV – State Financial Assistance Findings and Questioned Costs

None reported

Martin County, Florida

**Summary Schedule of Prior Year Audit Findings
Year Ended September 30, 2015**

None reported