

MARTIN COUNTY, FLORIDA

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

Year Ended September 30, 2021

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Martin County, Florida
 Schedule of Expenditures of Federal Awards and State Financial Assistance
 Year Ended September 30, 2021

Federal Grantor/State Agency	Assistance Listing #/ CSFA #	Grant/Contract #	Expenditures		
			County	Subrecipient	Total
FEDERAL AWARDS					
DEPARTMENT OF ECONOMIC OPPORTUNITY					
Community Development Block Grants					
FY18 CDBG Housing Rehab	14.228	17DB-OL-10-53-01-H 13	\$ 291,585	\$ -	\$ 291,585
Total Department of Economic Opportunity			291,585	-	291,585
U.S. DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT					
Direct awards					
Home Program					
O-HOME	14.239	M19-DC120234	125,000	-	125,000
Office of Community Planning and Development:					
Shelter Plus Care	14.267	HUD S+C FL0118L4H091811	59,823	-	59,823
Shelter Plus Care	14.267	HUD S+C FL0117L4H091912	64,229	-	64,229
Shelter Plus Care	14.267	HUD S+C FL0118L4H091912	60,335	-	60,335
Shelter Plus Care	14.267	HUD S+C FL0835L4H091900	71,952	-	71,952
Shelter Plus Care	14.267	HUD S+C FL0117L4H092013	17,667	-	17,667
Shelter Plus Care	14.267	HUD S+C FL0835L4H092001	13,724	-	13,724
Total Department of Housing and Urban Development			412,730	-	412,730
U.S. FISH AND WILDLIFE SERVICE					
Direct award					
O-Artificial Reef Project	15.605	FWC-20014	60,010	-	60,010
Clean Vessel Act	15.616	MV387	57,395	-	57,395
Clean Vessel Act	15.616	MV388	152,266	-	152,266
Total U.S. Fish and Wildlife			269,671	-	269,671
U.S. DEPARTMENT OF JUSTICE					
Direct award					
Office of Justice Programs, Bureau of Justice Assistance:					
SCAAP	16.606	O-BJA-2020-62002	85,577	-	85,577
USDOJ Adult Drug Court Program	16.585	2017-DC-BX-0014	40,419	-	40,419
USDOJ Adult Drug Court Program #2	16.585	2020-DC-BX-0141	115,494	-	115,494
Edward Byrne Memorial Justice Assistance Grant	16.738	2020-JAG-MART-1-Y5-126	14,309	-	14,309
Edward Byrne Memorial Justice Assistance Grant	16.738	2020-JAGC-MART-2-5R-041	31,013	-	31,013
Passed through the Office of Attorney General,					
Office of Justice Programs, Office of Victims of Crime:					
Victims of Crime Act Grant (VOCA)	16.575	O-00758	84,169	-	84,169
Total Department of Justice			370,981	-	370,981
U.S. DEPARTMENT OF TRANSPORTATION					
Direct Awards					
Federal Aviation Administration:					
FAA Airport Master Plan	20.106	AIP-3-12-0076-022-2019	70,470	-	70,470
FAA CARES ACT	20.106	AIP-3-12-0076-023-2020	157,000	-	157,000
FAA Wildlife Hazard Fence/CBP Apron	20.106	AIP-3-12-0076-024-2020	929,804	-	929,804
FAA Coronavirus Response Grant	20.106	AIP-3-12-0076-025-2021	47,555	-	47,555
FAA Taxiway A/Wildlife Hazard Fence	20.106	AIP-3-12-0076-026-2021	52,705	-	52,705
MPO Section 5305 FY16-FY20	20.505	G1482	14,027	-	14,027
MPO Section 5305 FY19-FY20	20.505	G1V44	9,783	-	9,783
Section 5311 FDOT JPA - FY19	20.509	G1A03	66,817	-	66,817
Section 5311 FDOT JPA - FY20	20.509	G1L25	56,577	-	56,577
Section 5311 CARES ACT Non-Urbanized	20.509	G1L72	11,191	-	11,191
O-GIS Data Support	20.615	S18-21-05-09	29,700	-	29,700
Federal Transit Administration:					
Highway Planning and Construction Cluster					
Savannah Road Resurfacing LAP	20.205	FPN-438342-1-58-01	134,362	-	134,362
C-LAP	20.205	FM#436425-1-58-01	1,411,989	-	1,411,989
C-LAP	20.205	438343-1-58/68-01	2,519,173	-	2,519,173
C-Indian St Resurfacing LAP	20.205	438347-1-58/68-01	249,692	-	249,692
C-Dixie HWY/Florida St Sidewalk	20.205	441567-1-58-01	162,963	-	162,963
MPO FY21 & FY22 FHWA Funds	20.205	439328-3-14-01	480,162	-	480,162
Total Highway Planning and Construction Cluster			4,958,341	-	4,958,341
Federal Transit Cluster					
SECTION 5307 FY15	20.507	FL-2016-038-00	225,479	-	225,479
SECTION 5307 - FY16	20.507	FL-2017-076-00	204,987	-	204,987
SECTION 5307 - FY17	20.507	FL-2018-085-00	1,433	-	1,433
SECTION 5307 - FY18	20.507	FL-2019-043-00	312,712	-	312,712
SECTION 5307 - CARES Act Urbanized Area	20.507	FL-2020-090-00	552,802	-	552,802
Section 5339 FY18 BUS	20.526	FL-2019-042-01-00	125,165	-	125,165
Total Federal Transit Cluster			1,422,578	-	1,422,578
Total Department of Transportation			7,826,548	-	7,826,548

Martin County, Florida
 Schedule of Expenditures of Federal Awards and State Financial Assistance
 Year Ended September 30, 2021

Federal Grantor/State Agency	Assistance Listing #/ CSFA #	Grant/Contract #	Expenditures		
			County	Subrecipient	Total
U.S. DEPARTMENT OF TREASURY					
Pass through Florida Housing Finance Corporation SHIP Coronavirus Relief	21.019	076-2020	\$ 352,056	\$ -	\$ 352,056
Direct Awards					
Coronavirus Relief - CARES ACT	21.019	Y2281	23,070,818	-	23,070,818
			23,422,874	-	23,422,874
Total Department of Treasury			23,422,874	-	23,422,874
ENVIRONMENTAL PROTECTION AGENCY					
Direct Awards					
Willoughby Creek Stormwater Quality	66.460	NS035	10,000	-	10,000
FDEP OPC Ripple Stormwater Retrofit	66.460	NF062	429,000	-	429,000
Manatee Pocket Water Quality	66.460	NF079	142,177	-	142,177
Total Environmental Protection Agency			581,177	-	581,177
U.S. ELECTION ASSISTANCE COMMISSION (EAC)					
Passed through the Florida Department of State Division of Elections:					
Help America Vote Act (HAVA) FY19	90.401	MOA#2089-2019-0003-MRT	4,959	-	4,959
HAVA CARES FY2020 FED ELECTIONS	90.404	MOA#2020-001-MRT	26,454	-	26,454
Total U.S. Election Assistance Commission			31,413	-	31,413
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	89,403	-	89,403
Injury Prevention & Control Research & State and Community Based Program					
DOH Data to Action OPIOID	93.136	B6C02D	1,371	-	1,371
DOH Data to Action OPIOID - Year 2	93.136	B6C02D	61,207	-	61,207
CDC National Center for Chronic Disease Prevention & Health CDC Drug Free Communities	93.276	1 NH28CE003044-01-00	86,302	-	86,302
Public Health Emergency Response - Public Crisis Response Hurricane Relief Funding	93.354	6NU90TP921942-01-06	10,837	-	10,837
Community Services Block Grant					
CSBG FY17	93.569	17SB-OD-12-00-01-023	68,748	-	68,748
CSBG FY21	93.569	17SB-OD-12-00-01-123	99,597	-	99,597
Total Department of Health and Human Services			417,465	-	417,465
EXECUTIVE OFFICE OF THE PRESIDENT					
Executive Office of the President					
High Intensity Drug Trafficking Areas Program	95.001	G20MI0014A& G21	211,717	-	211,717
Total Executive Office of the President			211,717	-	211,717
U.S. DEPARTMENT OF HOMELAND SECURITY					
Direct award					
Disaster Grants - Public Assistance Hurricane Dorian FY21	97.036		2,043,787	-	2,043,787
Disaster Grants - Public Assistance - Hurricane IRMA FY21	97.036		314,442	-	314,442
Disaster Grants - Public Assistance - Hurricane ISASIS FY21	97.036		3,644	-	3,644
Covid-19 Vaccination Dist and AD	97.036		237,539	-	237,539
Emergency Management Preparedness (EMPG)	97.042	G0073	61,986	-	61,986
Emergency Management Preparedness (EMPG)	97.042	G0303	5,952	-	5,952
Emergency Management Preparedness (EMPG)					
Supplemental FY21 COVID-19	97.042	G0082	8,462	-	8,462
EMPG-ARPA Amer Rescue Plan Act	97.042	G0312	2,059	-	2,059
Hazard Mitigation Grant					
FEMA DEM Hobe HeightsS H0601	97.039	H0601	553	-	553
FEMA DEM Hobe HeightsS H0621	97.039	H0621	15,600	-	15,600
Passed through the Florida Division of Emergency Management					
Operation Stonegarden	97.067	2011-SS-00067	50,149	-	50,149
Staffing for Adequate Fire and Emergency Response (SAFER)	97.083	EMW-2017-FH-00410	706,166	-	706,166
Total Department of Homeland Security			3,450,339	-	3,450,339
Total Expenditures of Federal Awards			\$ 37,286,500	\$ -	\$ 37,286,500

Martin County, Florida
 Schedule of Expenditures of Federal Awards and State Financial Assistance
 Year Ended September 30, 2021

Federal Grantor/State Agency	Assistance Listing #/ CSFA #	Grant/Contract #	Expenditures		
			County	Subrecipient	Total
STATE FINANCIAL ASSISTANCE					
FLORIDA DEPARTMENT OF COMMUNITY AFFAIRS					
Passed through Division of Emergency Management:					
FY21 Emergency Preparedness	31.063	A0092	\$ 73,846	\$ -	\$ 73,846
FY21 Emergency Preparedness	31.063	A0211	28,902	-	28,902
Total Florida Department of Community Affairs			102,748	-	102,748
FLORIDA DEPARTMENT OF ENVIRONMENTAL PROTECTION					
Direct Programs:					
Bathub/Sailfish Point Beach	37.003	21MI2	666,351	-	666,351
St Lucie IMP Implementation	37.003	21MI3	2,250,471	-	2,250,471
MC Shore Protection Plan	37.003	21MI1	6,242	-	6,242
St Lucie Inlet Mgmt. Plan	37.003	19MI2	8,073,640	-	8,073,640
St Lucie Inlet Mgmt. Plan	37.003	20MI3	185,627	-	185,627
			11,182,331	-	11,182,331
Culpepper Ranch PHII	37.039	LPA0073	270,000	-	270,000
Golden Gate Sewer	37.039	LPQ0005	2,000,000	-	2,000,000
			2,270,000	-	2,270,000
Small Community Wastewater Facility Sand and Grit Removal	37.075	SG049	18,891	-	18,891
			18,891	-	18,891
Total Florida Department of Environmental Protection			13,471,222	-	13,471,222
FLORIDA HOUSING FINANCE CORPORATION					
Passed through State Housing Initiative Program:					
State Housing Initiative Program (SHIP)	40.901	N/A	411,091	-	411,091
Total Florida Department of Community Affairs - Housing Finance			411,091	-	411,091
DEPARTMENT OF AGRICULTURE AND CONSUMER SERVICES					
Mosquito Control Work Program	42.003	FDACS013082	50,688	-	50,688
Total Department of Agriculture & Consumer Services			50,688	-	50,688
FLORIDA DEPARTMENT OF STATE, DIVISION OF LIBRARY AND INFORMATION					
Direct Programs:					
State Aid to Libraries	45.030	18-ST-30	7,235	-	7,235
State Aid to Libraries	45.030	19-ST-30	27,728	-	27,728
State Aid to Libraries	45.030	20-ST-30	33,842	-	33,842
Total Florida Department of State, Division of Library and Information			68,805	-	68,805

Martin County, Florida
 Schedule of Expenditures of Federal Awards and State Financial Assistance
 Year Ended September 30, 2021

Federal Grantor/State Agency	Assistance Listing #/ CSFA #	Grant/Contract #	Expenditures		
			County	Subrecipient	Total
FLORIDA DEPARTMENT OF TRANSPORTATION					
Transportation Disadvantaged Planning FY19-20	55.002	G1N70	\$ 17,472	\$ -	\$ 17,472
Transportation Disadvantaged Planning FY20-21	55.002	G1Y54	862	-	862
			<u>18,334</u>	<u>-</u>	<u>18,334</u>
Direct Programs:					
FDOT Airport Master Plan	55.004	433159-1-94-01	3,915	-	3,915
FDOT Rehab. Non-AIP Eligible Taxiways	55.004	441610-1-94-01	4,113	-	4,113
FDOT Airport Operations Center Phase 2	55.004	443872-1-94-01	1,097,933	-	1,097,933
FDOT Airport Operations Center Phase 3	55.004	443872-1-94-01	53,783	-	53,783
FDOTConst. Stormwater Improvement	55.004	445951-1-94-01	53,866	-	53,866
			<u>1,213,610</u>	<u>-</u>	<u>1,213,610</u>
Indian Street Resurfacing	55.009	FM#438071-1-54-01	19,291	-	19,291
Murphy Rd (Mapp to SLC) SCOP	55.009	FM#436378-1-54-01	606,322	-	606,322
Dixie (Jefferson to Indian) SCOP	55.009	FM#440242-1-54-01	147,115	-	147,115
			<u>772,728</u>	<u>-</u>	<u>772,728</u>
FDOT Sun Trail Network	55.038	G1W11	12,247	-	12,247
Public Transit Block Grant FY19	55.010	G1A04	40,244	-	40,244
Public Transit Block Grant FY19	55.010	G1L29	299,734	-	299,734
			<u>339,978</u>	<u>-</u>	<u>339,978</u>
MC Treasure Coast Express - Transit Corridor	55.013	G1H93	109,692	-	109,692
MC Treasure Coast Express - Transit Corridor	55.013	G1S58	303,653	-	303,653
			<u>413,345</u>	<u>-</u>	<u>413,345</u>
Total Florida Department of Transportation			<u>2,770,242</u>	<u>-</u>	<u>2,770,242</u>
FLORIDA DEPARTMENT OF CHILDREN AND FAMILIES					
DCF Substance Abuse Reinvestment Grant	60.115	LHZ89	386,971	-	386,971
Total Department of Children and Families			<u>386,971</u>	<u>-</u>	<u>386,971</u>
FLORIDA DEPARTMENT OF HEALTH, BUREAU OF EMERGENCY MEDICAL					
Direct Programs:					
Emergency Medical Services Trust Fund	64.003	M8050	86,563	-	86,563
Emergency Medical Services Matching Grant	64.003	G9043	14,217	-	14,217
			<u>100,780</u>	<u>-</u>	<u>100,780</u>
Total Florida Department of Health, Bureau of Emergency Medical			<u>100,780</u>	<u>-</u>	<u>100,780</u>
STATE OF FLORIDA DEPARTMENT OF HEALTH, COMMUNITY HEALTH DIVISION					
Tobacco Free Florida					
Crisis Response Unit	64.093		19,777	-	19,777
Total Florida Department of Health, Community Health Division			<u>19,777</u>	<u>-</u>	<u>19,777</u>
DEPARTMENT OF MANAGEMENT SERVICES					
E911 - NG911 Hosted System Text-to-911	72.002	S10-17-12-12	136,516	-	136,516
E911 - Telephone Monitors	72.002	S15-20-06-13	3,690	-	3,690
Total Department of Management Services			<u>140,206</u>	<u>-</u>	<u>140,206</u>
FLORIDA FISH AND WILDLIFE CONSERVATION COMMISSION					
Florida Boating Improvement Program					
Manatee Pocket Managed Mooring Field	77.006	19030	7,831	-	7,831
Economic Impact & Valuation - Artificial Reef	77.006	FWC-16143	105,000	-	105,000
Total Florida Fish and Wildlife			<u>112,831</u>	<u>-</u>	<u>112,831</u>
Total Expenditures of State Financial Assistance			<u>\$ 17,635,361</u>	<u>\$ -</u>	<u>\$ 17,635,361</u>

MARTIN COUNTY, FLORIDA

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

Year Ended September 30, 2021

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, 2021. 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.



**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, 2021, and the related notes to the financial statements, which collectively comprise the County’s basic financial statements, and have issued our report thereon dated March 28, 2022.

Internal Control over Financial Reporting

In planning and performing our audit of the financial statements, we considered the County’s internal control over financial reporting (internal control) as a basis for designing audit procedures that are appropriate in the circumstances for the purpose of expressing our opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the County’s internal control. Accordingly, we do not express an opinion on the effectiveness of the County’s internal control.

A deficiency in internal control exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct misstatements on a timely basis. *A material weakness* is a deficiency, or 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 28, 2022.

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 28, 2022



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, 2021. The County's major federal programs and state projects are identified in the summary of auditor's results section of the accompanying Schedule of Findings and Questioned Costs.

Management's Responsibility

Management is responsible for compliance with 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, 2021.

Report on Internal Control over Compliance

Management of the County is responsible for establishing and maintaining effective internal control over compliance with the types of compliance requirements referred to 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, 2021, and the related notes to the financial statements, which collectively comprise the County's basic financial statements. We issued our report thereon dated March 28, 2022, 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

May 9, 2022, except for our report on the Schedule of Expenditures of Federal Awards and State Financial Assistance, for which the date is March 28, 2022

MARTIN COUNTY, FLORIDA
Schedule of Findings and Questioned Costs *(Continued)*
For the Year Ended September 30, 2021

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.