

**MARTIN COUNTY, FLORIDA**

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

**Year Ended September 30, 2019**

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**Martin County, Florida**  
**Schedule of Expenditures of Federal Awards and State Financial Assistance**  
**Year Ended September 30, 2019**

Federal Grantor/State Agency Pass Through Entity/Program Title	CFDA/ CSFA #	Grant/Contract #	Expenditures		
			County	Subrecipient	Total
<b>U.S. DEPARTMENT OF COMMERCE</b>					
National Oceanic and Atmospheric Administration (NOAA)					
Direct award					
MC Resilient Coastlines	11.419	FDEP #CM933	\$ 34,000	\$ -	\$ 34,000
<b>Total Department of Commerce</b>			<b>34,000</b>	<b>-</b>	<b>34,000</b>
<b>U.S. DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT</b>					
Direct awards					
Office of Community Planning and Development:					
Continuum of Care Program	14.267	HUD FL0118L4H091609	51,144	-	51,144
Continuum of Care Program	14.267	HUD FL0117L4H091710	56,969	-	56,969
Continuum of Care Program	14.267	HUD FL0687L4H091700	91,809	-	91,809
Continuum of Care Program	14.267	HUD FL0118L4H091710	61,832	-	61,832
Continuum of Care Program	14.267	HUD FL0117L4H091811	44,050	-	44,050
Continuum of Care Program	14.267	HUD FL0687L4H091801	23,954	-	23,954
			329,758	-	329,758
Passed through the Florida Department of Economic Opportunity:					
Community Development Block Grants					
FY18 CDBG Housing Rehabs	14.228	17DB-OL-10-53-01-H 13	72,402	-	72,402
<b>Total Department of Housing and Urban Development</b>			<b>402,160</b>	<b>-</b>	<b>402,160</b>
<b>U.S. DEPARTMENT OF THE INTERIOR</b>					
Direct award					
Fish and Wildlife Service					
Artificial Reef FY18-19	15.605	FFWCC-18103	60,350	-	60,350
<b>Total Department of Interior</b>			<b>60,350</b>	<b>-</b>	<b>60,350</b>
<b>U.S. DEPARTMENT OF JUSTICE</b>					
Direct award					
Office of Justice Programs, Bureau of Justice Assistance:					
2012 SCAAP	16.606	2012-H4972FL-AP	30,530	-	30,530
Equitable Sharing	16.922	FL0430000	33,206	-	33,206
USDOJ Adult Drug Court Program	16.585	2017-DC-BX-0014	96,887	-	96,887
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-00390	66,686	-	66,686
<b>Total Department of Justice</b>			<b>227,309</b>	<b>-</b>	<b>227,309</b>
<b>U.S. DEPARTMENT OF TRANSPORTATION</b>					
Direct Awards					
Federal Aviation Administration:					
Noise Mitigation PH2	20.106	AIP-3-12-0076-015-2009	135,961	-	135,961
FAA Runway 30/34 Grading	20.106	AIP-3-12-0076-021-2018	491,379	-	491,379
			627,340	-	627,340
Federal Transit Administration:					
Passed through Florida Department of Transportation:					
Highway Planning and Construction Cluster					
MPO FY19 AND FY20 - FHWA FUNDS	20.205	G0Y82	485,089	-	485,089
NW DIXIE HWY SIDEWALK EXT LAP	20.205	FPN-44020-1-58-01	336	-	336
HIGH MEADOWS AVE RESURFACING	20.205	G0Z79	764,008	-	764,008
BRIDGE ROAD SIDEWALK (LAP)	20.205	G0U50	250,619	-	250,619
			1,500,052	-	1,500,052
MPO Section 5305 FY16-FY20	20.505	G0356	105,573	-	105,573
MPO Section 5305 FY19-FY20	20.505	G1482	29,709	-	29,709
			135,282	-	135,282
Federal Transit Cluster					
SECTION 5307 FY13	20.507	FL-90-X854	107,065	-	107,065
SECTION 5307 FY14	20.507	FL-90-X880-00	24,985	-	24,985
SECTION 5307 FY15	20.507	FL-2016-038-00	51,696	-	51,696
SECTION 5307 - FY16	20.507	FL-2017-076-00	114,430	-	114,430
SECTION 5307 - FY17	20.507	FL-2018-085-00	145,574	-	145,574
			443,750	-	443,750
Section 5311 FDOT JPA	20.509	ARU53	97,726	-	97,726
Section 5310 - Mobility Mgmt Program	20.513	GOH24	25,178	-	25,178
<b>Total Department of Transportation</b>			<b>2,829,328</b>	<b>-</b>	<b>2,829,328</b>

Martin County, Florida  
Schedule of Expenditures of Federal Awards and State Financial Assistance (Continued)  
Year Ended September 30, 2019

Federal Grantor/State Agency Pass Through Entity/Program Title	CFDA/ CSFA #	Grant/Contract #	Expenditures		
			County	Subrecipient	Total
<b>NATIONAL ENDOWMENT FOR THE HUMANITIES</b>					
Direct Award					
OPC Ripple Project Our Town #2	45.024	17-4292-7128	32,981	-	32,981
<b>Total National Endowment for the Humanities</b>			<b>32,981</b>	<b>-</b>	<b>32,981</b>
<b>ENVIRONMENTAL PROTECTION AGENCY</b>					
Direct Awards					
Office of Water					
National Estuary Program					
EPA IRLNEP Manatee Creek Tech Assmt	66.456	IRL2016-001	5,000	-	5,000
Passed through the Florida Department of Environmental Protection					
Nonpoint Source Implementation Grant					
AAD Retrofit EPA-FDEP 319(H)	66.460	G0414	4,493	-	4,493
Willoughby Creek Stormwater Quality	66.460	NS035	564,815	-	564,815
<b>Total Environmental Protection Agency</b>			<b>574,308</b>	<b>-</b>	<b>574,308</b>
<b>U.S. ELECTION ASSISTANCE COMMISSION (EAC)</b>					
Passed through the Florida Department of State					
Division of Elections:					
HELP AMERICA VOTE ACT (HAVA) revise	90.401		359	-	359
BALLOT ON DEMAND EQUIPMENT	90.401		2,474	-	2,474
HELP AMERICA VOTE ACT (HAVA) FY17	90.401		9,250	-	9,250
HELP AMERICA VOTE ACT (Monitoring)	90.401		57,550	-	57,550
Upgrade Elections Windows	90.401	9E310	71,982	-	71,982
<b>Total U.S. Election Assistance Commission</b>			<b>141,615</b>	<b>-</b>	<b>141,615</b>
<b>U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES</b>					
Passed through Florida Department of Revenue,					
Administration for Children and Families:					
Child Support Enforcement Program					
(Title IV-D)	93.563	COC43	231,627	-	231,627
Passed through Florida DCA:					
Community Services Block Grant 2017	93.569	17SB-0D-12-00-01-023	-	86,928	86,928
<b>Total Department of Health and Human Services</b>			<b>231,627</b>	<b>86,928</b>	<b>318,555</b>
<b>EXECUTIVE OFFICE OF THE PRESIDENT</b>					
Direct Awards					
Executive Office of the President					
High Intensity Drug Trafficking Areas Program	95.001	G18M10014A & G19	168,404	-	168,404
<b>Total Executive Office of the President</b>			<b>168,404</b>	<b>-</b>	<b>168,404</b>
<b>U.S. DEPARTMENT OF HOMELAND SECURITY</b>					
Direct awards					
Emergency Management Preparedness (EMPG)	97.042	19-FG-AF-10-53-01-203	61,085	-	61,085
Emergency Management Preparedness (EMPG)	97.042	G0004	2,624	-	2,624
<b>Total Emergency Management Preparedness (EMPG)</b>			<b>63,709</b>	<b>-</b>	<b>63,709</b>
Assistance to Fire Fighters	97.044	EMV-2017-FP-00620	11,510	-	11,510
Staffing for Adequate Fire and Emergency					
Response (SAFER)	97.083	EMW-2017-FH-00410	1,146,936	-	1,146,936
Passed through the Florida Division of Emergency Management					
Disaster Grants - Public Assistance Hurricane					
Matthew FY19	97.036		2,295,446	-	2,295,446
Disaster Grants - Public Assistance - Hurricane					
IRMA FY19	97.036		4,184,427	-	4,184,427
<b>Total Disaster Grants - Public Assistance</b>			<b>6,479,873</b>	<b>-</b>	<b>6,479,873</b>
Hazzard Mitigation - SE Macarthur Blvd Elevation -					
HMPG	97.039		60,000	-	60,000
Operation Stonegarden	97.067	2011-SS-00067	52,949	-	52,949
HSPG Grant	97.067	19-DS-X1-10-53-01-200	15,474	-	15,474
FY17 SHSGP MARC Replacement	97.067	18-DS-X1-10-53-01-305	70,793	-	70,793
<b>Total Department of Homeland Security</b>			<b>7,901,244</b>	<b>-</b>	<b>7,901,244</b>
<b>Total Expenditures of Federal Awards</b>			<b>\$ 12,603,326</b>	<b>\$ 86,928</b>	<b>\$ 12,690,254</b>

Martin County, Florida  
Schedule of Expenditures of Federal Awards and State Financial Assistance (Continued)  
Year Ended September 30, 2019

Federal Grantor/State Agency Pass Through Entity/Program Title	CFDA/ CSFA #	Grant/Contract #	Expenditures		
			County	Subrecipient	Total
<b>FLORIDA EXECUTIVE OFFICE OF THE GOVERNOR</b>					
Passed through Division of Emergency Management:					
FY19 Emergency Preparedness	31.063	18-BG-21-10-53-01-006	\$ 71,277	\$ -	\$ 71,277
FY20 Emergency Preparedness	31.063	A0006	43,777	-	43,777
			115,054	-	115,054
HAZ MAT PROGRAM FY18	31.067	18-CP-11-10-53-01-195	1,143	-	1,143
<b>Total Florida Executive Office of the Governor</b>			<b>116,197</b>	<b>-</b>	<b>116,197</b>
<b>FLORIDA DEPARTMENT OF ENVIRONMENTAL PROTECTION</b>					
BathTub Sailfish Point Beach Nourishment	37.003	19M12	226,206	-	226,206
Statewide Surface Water Restoration and Wastewater Projects:					
North River Shores Phase II Vacuum Sewer System	37.039	S0872	370,321	-	370,321
Cypress Creek Weir	37.039	LP30022	260,000	-	260,000
Harmful Algal Bloom Management	37.039	AB002	172,338	-	172,338
			802,659	-	802,659
<b>Total Florida Department of Environmental Protection</b>			<b>1,028,865</b>	<b>-</b>	<b>1,028,865</b>
<b>FLORIDA DEPARTMENT OF ECONOMIC OPPORTUNITY</b>					
Economic Development Partnership - Tourist Recovery - Red Tide	40.040	N/A	53,600	-	53,600
<b>Total Florida Department of Economic Opportunity</b>			<b>53,600</b>	<b>-</b>	<b>53,600</b>
<b>FLORIDA HOUSING FINANCE CORPORATION</b>					
State Housing Initiatives Partnership Program (SHIP)	40.901	N/A	790,125	-	790,125
<b>Total Florida Housing Finance Corporation</b>			<b>790,125</b>	<b>-</b>	<b>790,125</b>
<b>FLORIDA DEPARTMENT OF AGRICULTURE AND CONSUMER SERVICES</b>					
Mosquito Control Work Program	42.003	FDACS013082	41,645	-	41,645
<b>Total Florida Department of Agriculture &amp; Consumer Services</b>			<b>41,645</b>	<b>-</b>	<b>41,645</b>
<b>FLORIDA DEPARTMENT OF STATE, DIVISION OF LIBRARY AND INFORMATION</b>					
State Aid to Libraries	45.030	17-ST-30	11,524	-	11,524
State Aid to Libraries	45.030	18-ST-30	62,858	-	62,858
State Aid to Libraries	45.030	19-ST-30	30,522	-	30,522
<b>Total Florida Department of State, Division of Library and Information</b>			<b>104,904</b>	<b>-</b>	<b>104,904</b>
<b>FLORIDA DEPARTMENT OF TRANSPORTATION</b>					
Transportation Disadvantaged Planning FY19-20	55.002	G1869	4,487	-	4,487
13637/FDOT NOISE MITIG PH 2-420577	55.004	420577-1-94-01	6,841	-	6,841
FDOT RUNWAY 30/34 439888-1-94-01	55.004	439888-1-94-01	23,038	-	23,038
FDOT RUNWAY 25 437980-1-94-01	55.004	437980-1-94-01	4,188	-	4,188
FDOT TAXIWAY A 431035-1-94-01 MODIF	55.004	431035-1-94-01	3,151	-	3,151
FDOT FY17 CUSTOMS 431001-1-94-02	55.004	431001-1-94-02	196,939	-	196,939
FDOT AIRPORT OPS CENTER PHASE 1	55.004	440110-1-94-01	24,259	-	24,259
FDOT RPZ-RSA STORMWATER OBSTRUCTION	55.004	440026-1-94-01	222,077	-	222,077
FDOT AIRPORT SECURITY FENCE	55.004	437963-1-94-01	377	-	377
FDOT AIRPORT TAXIWAY D IMPROV	55.004	431515-1-94-01	16,657	-	16,657
FDOT RPZ CLEARING	55.004	436400-1-94-01	713	-	713
FDOT NON MOVEMENT AREA PHASE III	55.004	436401-1-94-01	637,923	-	637,923
FDOT MAINT FACILITY/EQUIP STORAGE	55.004	442005-1-94-01	40,918	-	40,918
FDOT SANITARY SEWER FORCE MAIN	55.004	443869-1-94-01	47,311	-	47,311
FDOT AIRPORT HELIPAD	55.004	444287-1-94-01	9,600	-	9,600
FDOT STORMWATER IMPROVEMENT	55.004	44013-1-94-01	1,152	-	1,152
			1,235,144	-	1,235,144
SW MAPP RD RESURFACING (SCOP)	55.009	G-0Q51	45,400	-	45,400
Public Transit Block Grant FY15-19	55.010	AUR54	418,844	-	418,844
MC Treasure Coast Express	55.013	ARQ88	434,459	-	434,459
Economic Development Transportation Fund: Britt Road Bridge Replacement	55.032	G0H06	45,981	-	45,981
<b>Total Florida Department of Transportation</b>			<b>2,184,315</b>	<b>-</b>	<b>2,184,315</b>

Martin County, Florida  
 Schedule of Expenditures of Federal Awards and State Financial Assistance (Continued)  
 Year Ended September 30, 2019

Federal Grantor/State Agency Pass Through Entity/Program Title	CFDA/ CSFA #	Grant/Contract #	Expenditures		
			County	Subrecipient	Total
<b>FLORIDA DEPARTMENT OF CHILDREN AND FAMILIES</b>					
DCF SUB ABUSE REINVESTMENT GRANT	60.115	LHZ60	575,676	-	575,676
<b>Total Florida Department of Children and Families</b>			<b>575,676</b>	<b>-</b>	<b>575,676</b>
<b>FLORIDA DEPARTMENT OF HEALTH, BUREAU OF EMERGENCY MEDICAL</b>					
Emergency Medical Services Trust Fund	64.003	FDH C7043	31,888	-	31,888
<b>Total Florida Department of Health, Bureau of Emergency Medical</b>			<b>31,888</b>	<b>-</b>	<b>31,888</b>
<b>FLORIDA DEPARTMENT OF MANAGEMENT SERVICES</b>					
Wireless 911 Emergency Telephone Services 2017/18	72.002	S10-17-12-12	16,468	-	16,468
E911 GIS Management Software	72.002	N/A	19,800	-	19,800
			36,268	-	36,268
E911 Rapid SOS Integration	72.003	S13-19-06-08	12,553	-	12,553
E911 Monitors	72.003	S13-19-06-09	13,676	-	13,676
			26,229	-	26,229
<b>Total Florida Department of Management Services</b>			<b>62,497</b>	<b>-</b>	<b>62,497</b>
<b>Total Expenditures of State Financial Assistance</b>			<b>\$ 4,989,712</b>	<b>\$ -</b>	<b>\$ 4,989,712</b>

See Notes to Schedule of Expenditures of Federal Awards and State Financial Assistance.

# MARTIN COUNTY, FLORIDA

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

Year Ended September 30, 2019

### 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 year ended September 30, 2019. 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 year ended September 30, 2019, 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, 2020.

**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) 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 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 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*.

We noted certain other matters that we reported to County management in a separate letter dated March 30, 2020.

### **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, 2020



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 year ended September 30, 2019. 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 year ended September 30, 2019.

### **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 year ended September 30, 2019, 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, 2020, 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 29, 2020, except for our report on the Schedule of Expenditures of Federal Awards and State Financial Assistance, for which the date is March 30, 2020



**MARTIN COUNTY, FLORIDA**  
**Schedule of Findings and Questioned Costs *(Continued)***  
**For the Year Ended September 30, 2019**

**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.