

# **Martin County, Florida**

Single Audit Reports in Accordance with  
The Uniform Guidance and Chapter 10.550, Rules  
of the Auditor General of the State of Florida

Fiscal Year Ended September 30, 2016



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# Martin County

## Schedule of Expenditures of Federal Awards and State Financial Assistance Year Ended September 30, 2016

Federal Grantor/State Agency Pass Through Entity/Program Title	CFDA/ CSFA #	Grant/Contract #	Expenditures		
			County	Subrecipient	Total
<b>U.S. DEPARTMENT OF COMMERCE</b>					
Direct awards					
National Oceanic: NOAA					
NOAA Estuary	11.463	NA11NMF4630234	\$ 5,304	\$ -	\$ 5,304
<b>Total Department of Commerce</b>			<b>5,304</b>	<b>-</b>	<b>5,304</b>
<b>U.S. DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT</b>					
Direct awards					
Office of Community Planning and Development:					
Shelter Plus Care	14.238	FL0117L4H091407	61,152	-	61,152
Shelter Plus Care	14.238	FL0309L4H091306	72,122	-	72,122
Shelter Plus Care	14.238	FL0118L4H091306	21,163	-	21,163
Shelter Plus Care	14.238	FL0309L4H091507	17,623	-	17,623
Shelter Plus Care	14.238	FL0118L4H091407	83,755	-	83,755
Shelter Plus Care	14.238	FL0117L4H091508	20,835	-	20,835
<b>Total Department of Housing and Urban Development</b>			<b>276,650</b>	<b>-</b>	<b>276,650</b>
<b>U.S. DEPARTMENT OF INTERIOR</b>					
Fish and Wildlife Cluster					
Sport Fish Restoration Program	15.605	FFWC-15094	82,000	-	82,000
Clean Vessel Act	15.616	MV073	22,866	-	22,866
U.S. Geological Survey					
National Geospatial Program	15.817	G15AC00109	85,000	-	85,000
National Park Service					
Phipps Park	15.916	LW626	16,007	-	16,007
<b>Total Department of Interior</b>			<b>205,873</b>	<b>-</b>	<b>205,873</b>
<b>U.S. DEPARTMENT OF JUSTICE</b>					
Direct award					
Office of Justice Programs, Bureau of Justice Assistance:					
2014 SCAAP	16.606	2012-H4972FL-AP	43,636	-	43,636
Direct awards					
Drug Enforcement Administration:					
US Marshals Warrant	16.000	JLEO-15-0300	42,000	-	42,000
Operation Safe Street	16.000	Exec Order 12333	21,043	-	21,043
			<b>63,043</b>	<b>-</b>	<b>63,043</b>
Passed through the Florida Department of Law Enforcement:					
Edward Byrne Memorial – Substance Abuse	16.738	2015-JAGC-MART-1-R3-165	2	-	2
Edward Byrne Memorial – Substance Abuse	16.738	2015-JAGC-MART-1-H3-209	56,646	-	56,646
			<b>56,648</b>	<b>-</b>	<b>56,648</b>
FY12 Edward Byrne – Sheriff	16.803	2012-DJ-BX-0686	19,706	-	19,706
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	72,094	-	72,094
<b>Total Department of Justice</b>			<b>255,127</b>	<b>-</b>	<b>255,127</b>

# Martin County

## Schedule of Expenditures of Federal Awards and State Financial Assistance (Continued) Year Ended September 30, 2016

Federal Grantor/State Agency Pass Through Entity/Program Title	CFDA/ CSFA #	Grant/Contract #	Expenditures		
			County	Subrecipient	Total
<b>U.S. DEPARTMENT OF TRANSPORTATION</b>					
Passed through Federal Aviation Administration:					
FAA 12-30 Rehab Runway	20.106	AIP-3-12-0076-017-2013	1,216,865	-	1,216,865
FAA 12-30 Rehab/Lighting	20.106	AIP-3-12-0076-018-2014	242,935	-	242,935
			<u>1,459,800</u>	<u>-</u>	<u>1,459,800</u>
Direct Awards					
Highway Planning and Construction Cluster:					
MPO Transportation Planning (FY15/FY16)	20.205	GO262/ FM#427830-1-14-01	297,504	-	297,504
MPO Transportation Planning (FY17/FY18)	20.205	GO262/ FM#439328-1-14-01	70,092	-	70,092
CR-707 – Sidewalk (LAP)	20.205	AP-895/431646-1-58/68-01	266,816	-	266,816
CR-711 Pratt Whitney Rd Resurfacing (LAP)	20.205	G-347 FM431606-1-58/68-01	2,543,897	-	2,543,897
Baker Road Improvements (LAP)	20.205	G-348 FM433170-1-58/68-01	438,811	-	438,811
Indiantown Connector Sidewalk(LAP)	20.205	ARQ-55 - 431730-1-58/68-01	261,587	-	261,587
Total Highway Planning and Construction Cluster			<u>3,878,707</u>	<u>-</u>	<u>3,878,707</u>
MPO Section 5305 FY16-FY20	20.505	G0356 FM#413733-2-14-01	-	31,915	31,915
Federal Transit Cluster					
Section 5307 FY 10/11	20.507	FL-90-X786	455,557	-	455,557
Section 5307 FY11/12	20.507	FL-90-X813-00	54,689	-	54,689
Section 5307 FY 13/14	20.507	FL-90-X880-00	114,273	-	114,273
Section 5307 FY 09/10	20.507	FL-90-X745-00	47,609	-	47,609
Section 5339 FY13 Bus	20.526	FL-34-0018	97,572	-	97,572
Total Federal Transit Cluster			<u>769,700</u>	<u>-</u>	<u>769,700</u>
Section 5311 FDOT JPA FY 08-FY14	20.509	FM#425977-1-84-01 (APG54)	8,813	-	8,813
Section 5311 FDOT JPA FY 14	20.509	FM#425977-1-84-01 (AR652)	57,503	-	57,503
			<u>66,316</u>	<u>-</u>	<u>66,316</u>
Transit Services Program Cluster:					
Section 5317 – New Freedom	20.521	FL-57-X047	11,762	-	11,762
Section 5317 – New Freedom	20.521	FL-57-X051	18,058	-	18,058
Total Transit Services Program Cluster			<u>29,820</u>	<u>-</u>	<u>29,820</u>
<b>Total Department of Transportation</b>			<u>6,204,343</u>	<u>31,915</u>	<u>6,236,258</u>
<b>ENVIRONMENTAL PROTECTION AGENCY</b>					
Office of Water					
National Estuary Program					
SJRWMD-IRP Living Shoreline	66.456	28069	6,500	-	6,500
Nonpoint Source Implementation					
SJRWMD-IRP Living Shoreline	66.460	GO414	110,205	-	110,205
<b>Total Environmental Protection Agency</b>			<u>116,705</u>	<u>-</u>	<u>116,705</u>
<b>U.S. ELECTION ASSISTANCE COMMISSION (EAC)</b>					
Passed through the Florida Department of State					
Division of Elections:					
Ballot on Demand	90.401	N/A	7,064	-	7,064
Help America Vote Act (HAVA) Federal Elections Activities	90.401	N/A	44,167	-	44,167
<b>Total Election Assistance Commission</b>			<u>51,231</u>	<u>-</u>	<u>51,231</u>

# Martin County

## Schedule of Expenditures of Federal Awards and State Financial Assistance (Continued) Year Ended September 30, 2016

Federal Grantor/State Agency Pass Through Entity/Program Title	CFDA/ CSFA #	Grant/Contract #	Expenditures		
			County	Subrecipient	Total
<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	200,237	-	200,237
Passed through Florida DCA: CSBG					
Community Services Block Grant	93.569	15-SB-0D-12-00-01-023	-	79,812	79,812
<b>Total Department of Health and Human Services</b>			200,237	79,812	280,049
<b>U.S. DEPARTMENT OF HOMELAND SECURITY</b>					
Passed through the Florida Division of Emergency Management					
Operation Stonegarden	97.067	13-DS-B8-08-62-01-453	73,486	-	73,486
Emergency Management Preparedness (EMPG)					
	97.042	16-FG-5A-10-53-01-109	52,213	-	52,213
<b>Total Department of Homeland Security</b>			125,699	-	125,699
<b>Total Expenditures of Federal Awards</b>			<b>\$ 7,441,169</b>	<b>\$ 111,727</b>	<b>\$ 7,552,896</b>
<b>FLORIDA DEPARTMENT OF COMMUNITY AFFAIRS</b>					
Passed through Division of Emergency Management:					
FY17 Emergency Preparedness	31.063	17-BG-83-10-53-01-049	\$ 38,749	\$ -	\$ 38,749
FY16 Emergency Preparedness	31.063	16-BG-83-10-53-01-042	39,161	-	39,161
			77,910	-	77,910
FY16 Emergency Management Projects					
	31.067	16-CP-11-10-53-01-199	4,796	-	4,796
<b>Total Florida Department of Community Affairs</b>			82,706	-	82,706
<b>FLORIDA DEPARTMENT OF COMMUNITY AFFAIRS, DIVISION OF HOUSING FINANCE CORPORATION</b>					
Passed through State Housing Initiative Program:					
State Housing Initiative Program (SHIP) FY14	40.901	N/A	24,912	-	24,912
State Housing Initiative Program (SHIP) FY15	40.901	N/A	419,935	-	419,935
State Housing Initiative Program (SHIP) FY16	40.901	N/A	287,414	-	287,414
<b>Total Florida Department of Community Affairs - Housing Finance</b>			732,261	-	732,261
<b>FLORIDA DEPARTMENT OF HEALTH, BUREAU OF EMERGENCY MEDICAL</b>					
Direct Programs:					
Emergency Medical Services	64.003	FDH C2043	9,608	-	9,608
Emergency Medical Services	64.003	FDH C4043	35,699	-	35,699
<b>Total Florida Department of Health, Bureau of Emergency Medical</b>			45,307	-	45,307
<b>FLORIDA DEPARTMENT OF ENVIRONMENTAL PROTECTION</b>					
Direct Programs:					
Beach Management Funding Assistance Program - MC Shore Protection					
	37.003	12MI1	665,327	-	665,327
Beach Management Funding Assistance Program - BathTub Sailfish Point					
	37.003	15MI1	1,662,517	-	1,662,517
Beach Management Funding Assistance Program - St Lucie Inlet					
	37.003	15MI3	4,276,208	-	4,276,208
			6,604,052	-	6,604,052
Statewide Surface Water Restoration and Wastewater Projects:					
Kitchen Creek Restoration	37.039	SO741	8,826	-	8,826
Oyster Reef Restoration	37.039	4600002796	6,042	-	6,042
Manatee Pocket Baffle Box	37.039	SO759	88,010	-	88,010
Golf Course Water Quality	37.039	SO765	41,257	-	41,257
North River Shores Phase II Vacuum Sewer System					
	37.039	SO872	239,015	-	239,015
AAD Water Quality Improvement	37.039	SO758	36,933	-	36,933
			420,083	-	420,083
<b>Total Florida Department of Environmental Protection</b>			7,024,135	-	7,024,135

# Martin County

## Schedule of Expenditures of Federal Awards and State Financial Assistance (Continued) Year Ended September 30, 2016

Federal Grantor/State Agency Pass Through Entity/Program Title	CFDA/ CSFA #	Grant/Contract #	Expenditures		
			County	Subrecipient	Total
<b>FLORIDA DEPARTMENT OF STATE, DIVISION OF LIBRARY AND INFORMATION</b>					
Direct Programs:					
State Aid to Libraries	45.030	15-ST-32	86,266	-	86,266
State Aid to Libraries	45.030	16-ST-31	53,351	-	53,351
<b>Total Florida Department of State, Division of Library and Information</b>			<b>139,617</b>	<b>-</b>	<b>139,617</b>
<b>FLORIDA DEPARTMENT OF TRANSPORTATION</b>					
Transportation Disadvantaged Planning FY15-16	55.002	GO243	19,327	-	19,327
Transportation Disadvantaged Planning FY15-16	55.002	GO243	5,312	-	5,312
			<b>24,639</b>	<b>-</b>	<b>24,639</b>
Direct Programs:					
Non-Movement Area Rehab	55.004	433158-1-94-01	82,471	-	82,471
Runway 12-30 Resurfacing	55.004	427875-1-94-01	67,612	-	67,612
Security Improvements	55.004	437889-1-94-01	222,079	-	222,079
Runway 12-30 Lighting	55.004	423958-1-94-01	13,496	-	13,496
Runway 7-25 Lighting	55.004	425725-1-94-01	518,302	-	518,302
Air Traffic Control	55.004	435152-1-94-01	70,944	-	70,944
Mill/Resurface Runway	55.004	427884-1-94-01	1,141,440	-	1,141,440
			<b>2,116,344</b>	<b>-</b>	<b>2,116,344</b>
Willoughby Extension	55.008	419669-1-48-01	220	-	220
Kanner Hwy Interchange	55.008	429786-1-58-01	2,313,238	-	2,313,238
			<b>2,313,458</b>	<b>-</b>	<b>2,313,458</b>
CR-714/CR-609 Resurfacing	55.009	G-0989/FM#434838-1-54-01	1,110,327	-	1,110,327
S.W. Citrus Blvd Resurfacing (G-0010)	55.009	G-0010/FM#431520-1-58-01	1,596,446	-	1,596,446
			<b>2,706,773</b>	<b>-</b>	<b>2,706,773</b>
Public Transit Block Grant FY15-19	55.010	AUR54/407189-1-84-01	275,986	-	275,986
MC Treasure Coast Express	55.013	ARQ88	159,949	-	159,949
<b>Total Florida Department of Transportation</b>			<b>7,597,149</b>	<b>-</b>	<b>7,597,149</b>
<b>DEPARTMENT OF MANAGEMENT SERVICES</b>					
Wireless 911 Emergency Telephone Services 2014/15	72.002	FFWC-15093	514,387	-	514,387
Wireless 911 Emergency Telephone Services 2015/16	72.002	FFWC-15106	108,265	-	108,265
<b>Total Department of Management Services</b>			<b>622,652</b>	<b>-</b>	<b>622,652</b>
<b>FISH AND WILDLIFE CONSERVATION COMMISSION</b>					
Artificial Reef Monitoring	77.007	FFWC-15093	60,000	-	60,000
Artificial Reef Construction	77.007	FFWC-15106	19,350	-	19,350
<b>Total Fish and Wildlife Conservation Commission</b>			<b>79,350</b>	<b>-</b>	<b>79,350</b>
<b>Total Expenditures of State Financial Assistance</b>			<b>\$ 16,323,177</b>	<b>\$ -</b>	<b>\$ 16,323,177</b>

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, 2016**

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**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, 2016. 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 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 the Uniform Guidance, *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.

**3. Indirect Cost Recovery**

The County did not recover its indirect costs using the 10% de minimis indirect cost rate provided under Section 200.414 of the Uniform Guidance.



**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, 2016, 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 30, 2017.

***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 30, 2017

**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 the Uniform Guidance 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 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, 2016. 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 federal statutes, regulations, and the terms and conditions of its federal 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; and 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 of the State of Florida*. Those standards, the Uniform Guidance 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, 2016.

### ***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 the Uniform Guidance 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 the Uniform Guidance 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 Required by the Uniform Guidance***

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, 2016, and the related notes to the financial statements, which collectively comprise the County's basic financial statements. We issued our report dated May 30, 2017, 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 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  
May 30, 2017





**Martin County, Florida**

**Schedule of Findings and Questioned Costs  
Year Ended September 30, 2016**

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**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?	<u>          </u> Yes	<u>  X  </u> No
Significant deficiency(ies) identified that are not considered to be material weakness(es)?	<u>          </u> Yes	<u>  X  </u> None Reported
Noncompliance material to financial statements noted?	<u>          </u> Yes	<u>  X  </u> No

***Federal Awards***

Internal control over major programs:		
Material weakness(es) identified?	<u>          </u> Yes	<u>  X  </u> No
Significant deficiency(ies) identified that are not considered to be material weakness(es)?	<u>          </u> Yes	<u>  X  </u> 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 2 CFR 200.516(a)?	<u>          </u> Yes	<u>  X  </u> No

The program tested as major included the following:

<u>CFDA Number(s)</u> 20.205, 20.219, 23.003	<u>Name of Federal Program or Cluster</u> Highway Planning and Construction Cluster
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Dollar threshold used to distinguish between type A and type B programs:	\$ 750,000
Auditee qualified as low-risk auditee?	<u>  X  </u> Yes <u>          </u> No

(Continued)

**Martin County, Florida**

**Schedule of Findings and Questioned Costs (Continued)**  
**Year Ended September 30, 2016**

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***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

55.004

55.008

72.002

Name of State Financial  
Assistance Project

Beach Management Funding Assistance Program

Aviation Development Grants

County Incentive Grant Program (CIGP)

E911 State Grant Program

Dollar threshold used to distinguish between type

A and type B projects:

\$ 489,695

**Martin County, Florida**

**Schedule of Findings and Questioned Costs (Continued)**  
**Year Ended September 30, 2016**

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**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, 2016**

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**None reported**