

2023

Alachua County, Florida

Single Audit Reports and Management Letter

September 30, 2023

**SINGLE AUDIT REPORTS
AND
MANAGEMENT LETTER**

ALACHUA COUNTY, FLORIDA

SEPTEMBER 30, 2023

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INDEPENDENT AUDITOR'S REPORT

The Honorable Board of County Commissioners
and Constitutional Officers
Alachua County, Florida

Report on the Audit of the Financial Statements

Opinions

We have audited the accompanying financial statements of the governmental activities, the business-type activities, the aggregate discretely presented component units, each major fund, and the aggregate remaining fund information of Alachua County, Florida (the County) as of and for the year ended September 30, 2023, and the related notes to the financial statements, which collectively comprise the County's basic financial statements as listed in the table of contents.

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, the business-type activities, the aggregate discretely presented component units, each major fund, and the aggregate remaining fund information of the County as of September 30, 2023, and the respective changes in financial position, and, where applicable, cash flows thereof for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Basis for Opinions

We conducted our audit 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. Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are required to be independent of the County and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

Emphasis of a Matter

As described in Note 13A to the financial statements, in 2023, the County adopted new accounting guidance, Governmental Accounting Standards Board Statement No. 96, *Subscription-Based Information Technology Arrangements*. Our opinion is not modified with respect to this matter.

Responsibilities of Management for the Financial Statements

Management is responsible for the preparation and fair presentation of the financial statements in accordance with accounting principles generally accepted in the United States of America, and for the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

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INDEPENDENT AUDITOR'S REPORT

In preparing the financial statements, management is required to evaluate whether there are conditions or events, considered in the aggregate, that raise substantial doubt about the County's ability to continue as a going concern for twelve months beyond the financial statement date, including any currently known information that may raise substantial doubt shortly thereafter.

Auditor's Responsibilities for the Audit of the Financial Statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinions. Reasonable assurance is a high level of assurance but is not absolute assurance and, therefore, is not a guarantee that an audit conducted in accordance with generally accepted auditing standards and *Government Auditing Standards* will always detect a material misstatement when it exists. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Misstatements are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment made by a reasonable user based on the financial statements.

In performing an audit in accordance with generally accepted auditing standards and *Government Auditing Standards*, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statements.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the County's internal control. Accordingly, no such opinion is expressed.
- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statements.
- Conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about the County's ability to continue as a going concern for a reasonable period of time.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit, significant audit findings, and certain internal control-related matters that we identified during the audit.

Other Matters

Required Supplementary Information

Accounting principles generally accepted in the United States of America require that the management's discussion and analysis and required supplementary information, as listed in the table of contents, be presented to supplement the basic financial statements. Such information, although not a part of the

The Honorable Board of County Commissioners
and Constitutional Officers
Alachua County, Florida

INDEPENDENT AUDITOR'S REPORT

basic financial statements, is required by the Governmental Accounting Standards Board, who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

Supplementary Information

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the County's basic financial statements. The combining and individual fund financial statements (supplementary information as listed in the table of contents) and the schedule of federal awards and state financial assistance, as required by 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*, is presented for the purposes of additional analysis and is not a required part of the basic financial statements. The combining and individual fund financial statements and the schedule of federal awards and state financial assistance are 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. Such 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 themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the combining and individual fund statements and the schedule of federal awards and state financial assistance are fairly stated in all material respects in relation to the basic financial statements as a whole.

Other Reporting Required by Government Auditing Standards

In accordance with *Government Auditing Standards*, we have also issued a report dated June 25, 2024, on our consideration of the County's internal control over financial reporting and our tests of its compliance with certain provisions of laws, regulations, contracts and grant agreements, and other matters. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the County's internal control over financial reporting and compliance.



June 25, 2024
Gainesville, Florida

ALACHUA COUNTY, FLORIDA
SCHEDULE OF FEDERAL AWARDS AND STATE FINANCIAL ASSISTANCE
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2023

Federal/State Agency, Pass-Through Entity, Federal Program/State Project	Assistance Listing/ CSFA No.	Contract/Grant Number	Expenditures	Transfer to Subrecipients	Received as Subrecipients
<u>Department of Agriculture</u>					
<i>Passed Through Florida Department of Economic Opportunity:</i>					
CSNCFL Supplemental Nutrition Assistance Program	10.561	FSH23-41963	\$ 142,420	\$ 1,054	
<u>Department of Housing and Urban Development</u>					
<i>Passed Through Florida Department of Economic Opportunity:</i>					
Community Development Block Grant	14.228	18DB-OM-03-11-01-H 03	349,086		
<u>Department of Justice</u>					
<i>Passed Through Florida Office of Attorney General:</i>					
VOCA - Crime Victim Assistance	16.575	VOCA-2022-806	430,263		
VOCA - Crime Victim Assistance	16.575	VOCA-2022-807	99,212		
		16.575 Total	529,475		
<i>Passed Through Florida Council Against Sexual Violence:</i>					
STOP Violence Against Women Grant Yr 4	16.588	20STO65	68,812		
<i>Direct Program:</i>					
State Criminal Alien Assistance Program	16.606	15PBJA-21-RR-04786-SCAA	65,458		
<i>Direct Program:</i>					
Community Oriented Policing - Crisis Intervention Teams	16.710	15JCOPS-21-GG-02335-SPPS	97,959		
<i>Direct Program:</i>					
Edward Byrne Memorial Justice Assistance Grant Program:					
Law Enforcement Equipment and Training Program	16.738	2020-DJ-BX-0868	58,380		
Law Enforcement Equipment and Programs	16.738	15PBJA-22-GG-02306-JAGX	66,443		
<i>Passed Through Florida Department of Law Enforcement:</i>					
Edward Byrne Memorial Justice Assistance Grant Program:					
Law Enforcement Equipment and Supplies Program	16.738	8C168	1,065		
		16.738 Total	125,888		
<i>Direct Program:</i>					
Criminal and Juvenile Justice and Mental Health Collaboration Program:					
Alachua County JMH Collaboration Project	16.745	2020-MO-BX-0021	284,263		
<i>Direct Program:</i>					
Equitable Sharing	16.922	N/A	79,390		
<u>Department of Labor</u>					
Employment Service Cluster - <1>					
<i>Passed Through Florida Department of Economic Opportunity:</i>					
CSNCFL - Wagner-Peyser Fund	17.207	WPA24-42875	78,971	2,192	
CSNCFL - Wagner-Peyser Fund	17.207	WPA23-41596	129,853	3,919	
		17.207 Total	208,824	6,111	
CSNCFL - Veterans Program - Disabled Veterans	17.801	DPV22-41049	17,495	807	
CSNCFL - Veterans Program - Disabled Veterans	17.801	DVP23-42338	28,600	751	
CSNCFL - Veterans Program - Local Veterans	17.801	LVR22-41070	3,855	575	
CSNCFL - Veterans Program - Local Veterans	17.801	LVR23-42207	24,671	792	
		17.801 Total	74,621	2,925	
Employment Service Cluster Total			283,445	9,036	
<i>Passed Through Florida Department of Economic Opportunity:</i>					
CSNCFL - Reemployment Services and Eligibility Assessments	17.225	UCR23-041938	108,360	940	
CSNCFL - Reemployment Services and Eligibility Assessments	17.225	UCR21-040004	21,682	445	
		17.225 Total	130,042	1,385	
<i>Passed Through Florida Department of Economic Opportunity:</i>					
CSNCFL - Trade Adjustment Assistance - Case Management	17.245	TAC21-41982	31,535	1,006	
CSNCFL - Trade Adjustment Assistance - Training	17.245	TAT21-41999	96,209	-	
		17.245 Total	127,744	1,006	

ALACHUA COUNTY, FLORIDA
SCHEDULE OF FEDERAL AWARDS AND STATE FINANCIAL ASSISTANCE
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2023
(Continued)

Federal/State Agency, Pass-Through Entity, Federal Program/State Project	Assistance Listing/ CSFA No.	Contract/Grant Number	Expenditures	Transfer to Subrecipients	Received as Subrecipients
Workforce Innovation and Opportunity Act Cluster - <2>					
<i>Passed Through Florida Department of Economic Opportunity:</i>					
CSNCFL - WIOA Adult Program	17.258	WIA22-41517	\$ 463,780	\$ 3,242	
CSNCFL - WIOA Rural Initiatives SFY22-23	17.258	WIS21-41472	15,375	51	
CSNCFL - WIOA Rural Initiatives SFY23-24	17.258	WRS22-42750	7,039	41	
CSNCFL - WIOA Get There Faster At-Risk Floridians 2021	17.258	WIS22-40897	199,578	1,507	
		17.258 Total	685,772	4,841	
<i>Passed Through Florida Department of Economic Opportunity:</i>					
CSNCFL - WIOA Youth Activities	17.259	WIY23-41371	363,711	2,450	
CSNCFL - WIOA Youth Activities	17.259	WIY22-040058	593,098	5,817	
CSNCFL - WIOA Rural Initiatives SFY22-23	17.259	WIS21-41472	15,375	51	
CSNCFL - WIOA Rural Initiatives SFY23-24	17.259	WRS22-42750	7,039	41	
CSNCFL - WIOA Get There Faster At-Risk Floridians 2021	17.259	WIS22-40897	199,578	1,507	
		17.259 Total	1,178,801	9,866	
<i>Passed Through Florida Department of Economic Opportunity:</i>					
CSNCFL - WIOA Dislocated Worker	17.278	WID23-41541	191,644	937	
CSNCFL - WIOA Dislocated Worker	17.278	WID22-040193	132,333	1,296	
CSNCFL - WIOA Rapid Response	17.278	WIR22-040349	57,754	800	
CSNCFL - WIOA Rapid Response	17.278	WIR23-042379	1,595	-	
CSNCFL - WIOA Rapid Response	17.278	WIR24-42823	9,106	79	
CSNCFL - WIOA Rural Initiatives SFY22-23	17.278	WIS21-41472	18,847	62	
CSNCFL - WIOA Rural Initiatives SFY23-24	17.278	WRS22-42750	7,919	46	
CSNCFL - WIOA Get There Faster At-Risk Floridians 2021	17.278	WIS22-40897	224,526	1,695	
		17.278 Total	643,724	4,915	
Workforce Innovation and Opportunity Act Cluster Total:			2,508,297	19,622	
<u>Department of Transportation</u>					
<i>Passed Through Florida Department of Transportation:</i>					
Highway Planning and Construction:					
CR 235/NW 94th Ave - Intersection Improv	20.205	FPN: 439500-1-58-01; 439500-1-68-02	126,708	-	
CR329/SE Williston Rd - Intersection Improv	20.205	FPN: 439498-1-58-01; 439498-1-68-02	93,212	-	
CR241 - Fr Levy C/L to S. of Archer - Widen/Resurface	20.205	FPN: 439499-1-58-01; 439499-1-68-01	6,698	-	
SW 20th Ave - Sidewalk	20.205	FPN: 441218-1-38-01, 441218-1-58-01, & 441218-1-68-02	1,922	-	
NE 53rd/Animal Services Dr - Intersection Improv	20.205	FPN: 441219-1-38-02, 441219-1-58-01, & 441219-1-68-02	8,606	-	
Newberry Lane/CR235 - Intersection Improv	20.205	FPN: 443252-1-58-01; 443252-1-68-02	2,249	-	
SE 65th Ave Sidewalk - Chester Shell Elem	20.205	441155-1-38-02	606	-	
NW 39th/NW 97th - Intersection Improv	20.205	447475-1-38-02	1,938	-	
		20.205 Total	241,939	-	
<u>Department of Treasury</u>					
<i>Direct Program:</i>					
Equitable Sharing	21.016	N/A	15,693		
<i>Direct Program:</i>					
Emergency Rental Assistance Program:					
COVID-19-ERAP 1	21.023	N/A	1,361,869		
COVID-19-ERAP 2	21.023	N/A	4,278,289		
		21.023 Total	5,640,158	-	
<i>Direct Program:</i>					
Coronavirus State and Local Fiscal Recovery Funds:					
COVID-19-ARPA-CSLFRF	21.027	N/A	47,057,139		

ALACHUA COUNTY, FLORIDA
SCHEDULE OF FEDERAL AWARDS AND STATE FINANCIAL ASSISTANCE
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2023
(Continued)

Federal/State Agency, Pass-Through Entity, Federal Program/State Project	Assistance Listing/ CSFA No.	Contract/Grant Number	Expenditures	Transfer to Subrecipients	Received as Subrecipients
<u>U.S. Election Assistance Commission</u>					
<i>Passed Through Florida Division of Elections:</i>					
Help America Vote Act Election Security Grants:					
Election Security Enhancement Grant	90.404	MOA 2022-23.e.es.100.ALA	\$ 110,479		
<u>U.S. Department of Health and Human Services</u>					
<i>Passed Through Florida Department of Children and Families:</i>					
SA & MH Services - Project of Regional and National Significance:					
Crisis Center - 988 - Period Ending 6/30/23	93.243	ME020	287,837		
Crisis Center - 988 - Period Ending 6/30/24	93.243	ME020	150,907		
		93.243 Total	438,744	-	-
<i>Passed Through Florida Department of Children and Families:</i>					
Temporary Assistance for Needy Families:					
Welfare Transition Program - July - Sept	93.558	WTS22-41493	62,244	\$ 709	
Welfare Transition Program - Oct - Jun	93.558	WTS23 - 41908	392,165	2,187	
Welfare Transition Program - July - Sept	93.558	WTS23 - 42766	165,549	-	
		93.558 Total	619,958	2,896	-
<i>Passed Through Florida Department of Revenue:</i>					
Child Support Enforcement - <3>	93.563	COC01	297,437		
Child Support Enforcement	93.563	CSS72	28,822		
		93.563 Total	326,259		
<i>Passed Through Florida Department of Children and Families:</i>					
Block Grants for Community Mental Health Services:					
Crisis Center Mobile Response Team	93.958	ME020	215,132		
Crisis Center Mobile Response Team	93.958	ME020	71,663		
Crisis Center - 988	93.958	ME020	35,965		
Crisis Center - 988	93.958	ME020	41,651		
		93.958 Total	364,411		
<i>Passed Through Florida Department of Children and Families:</i>					
Block Grants for Prevention and Treatment of Substance Abuse:					
Metamorphosis 7/22-6/23	93.959	ME020	416,049		
Metamorphosis 7/23-6/24	93.959	ME020	98,353		
		93.959 Total	514,402		
<u>Corporation for National and Community Service</u>					
<i>Direct Program:</i>					
Foster Grandparent Program	94.011	22SFSFL004, Year 1 of grant agreement	149,461		
Foster Grandparent Program	94.011	22SFSFL004, year 2 of grant agreement	187,600		
		94.011 Total	337,061		
<u>U.S. Department of Homeland Security</u>					
<i>Passed Through Florida Division of Emergency Management:</i>					
Disaster Grants - Public Assistance					
(Presidentially Declared Disasters):					
COVID-19 Public Assistance	97.036	Z1798 / DR4486	286,207		
Public Assistance - Chipola Complex Wildfires	97.036	FM5426 Mission 44 - Bay County	3,428	<4>	
Public Assistance - Hurricane Sally	97.036	DR4564 Mission 124 - Santa Rosa	13,009	<4>	
Public Assistance - Hurricane Ian	97.036	DR4673	126,749	<5>	
Public Assistance - Hurricane Ian	97.036	Mutual Aid - Charlotte County - EDICS	5,015		
Public Assistance - Hurricane Ian	97.036	Z3279	126,006		
		97.036 Total	560,414		
<i>Passed Through Florida Division of Emergency Management:</i>					
EMPG - Fed Grant 10/22-9/23	97.042	G0416	86,346		
EMPG - ARPA Competitive	97.042	G0359	10,762	<4>	
		97.042 Total	97,108		
<i>Passed Through Florida Division of Emergency Management:</i>					
Homeland Security Grant Program:					
State Homeland Security Grant Program	97.067	R0504	12,996		
2022 State Homeland Security Grant Program	97.067	R0606	19,232		
		97.067 Total	32,228		
TOTAL FEDERAL AWARDS			\$ 61,148,272	\$ 34,999	\$ -

ALACHUA COUNTY, FLORIDA
SCHEDULE OF FEDERAL AWARDS AND STATE FINANCIAL ASSISTANCE
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2023
(Continued)

Federal/State Agency, Pass-Through Entity, Federal Program/State Project	Assistance Listing/ CSFA No.	Contract/Grant Number	Expenditures	Transfer to Subrecipients	Received as Subrecipients
<u>Executive Office of the Governor</u>					
<i>Direct Program:</i>					
Emergency Management Preparedness and Assistance (EMPA) Grant 7/22-6/23	31.063	A0282	\$ 72,182		
Emergency Management Preparedness and Assistance (EMPA) Grant 7/23-6/24	31.063	A0350	34,349		
		31.063 Total	106,531		
Freedom Center Shelter Retrofit Program	31.068	F0081	174,171		
<u>Florida Department of Environmental Protection</u>					
<i>Direct Program:</i>					
Cooperative Waste Collection Center Grant	37.007	HW301 - Baker County	14,998		
	37.007	HW301 - Bradford County	17,500		
	37.007	HW301 - Columbia County	15,000		
	37.007	HW301 - Dixie County	9,530		
	37.007	HW301 - Gilchrist County	20,000		
	37.007	HW301 - Lafayette County	13,497		
	37.007	HW301 - Nassau County	22,000		
	37.007	HW301 - Putnam County	12,128		
	37.007	HW301 - Union County	3,919		
		37.007 Total	128,572		
<i>Statewide Surface Water Restoration and Wastewater Projects:</i>					
Watershed Monitoring Program	37.039	MN024 SFY 22-23	6,355		
Watershed Monitoring Program	37.039	MN024 SFY 23-24	2,672		
		37.039 Total	9,027		
<i>Direct Program:</i>					
Resilient Florida Programs					
Critical Infrastructure and Land Use Climate Vulnerability Analysis	37.098	22LPN27	213,863		
<i>Passed Through Suwannee River Water Management District:</i>					
Alternative Water Supplies:					
Alachua County Turf Swap <6>	37.100	19/20-190 (FDEP WS003)	28,244		\$ 28,244
<u>Department of Economic Opportunity</u>					
<i>Direct Program:</i>					
Division of Housing and Community Development					
Sports Complex - Portable Banked Track System	40.038	HL130	2,320,000		
<u>Florida Housing Finance Corporation</u>					
<i>Direct Program:</i>					
SHIP 21/22	40.901	N/A	743,537		
SHIP 22/23	40.901	N/A	11,938		
		40.901 Total	755,475		
<u>Florida Department of Legal Affairs and Attorney General</u>					
<i>Passed Through Florida Council Against Sexual Violence:</i>					
Florida Council Against Sexual Violence 7/22-6/23	41.010	22OAG17	11,103		
<u>Florida Department of Agriculture and Consumer Services</u>					
<i>Direct Program:</i>					
IFAS Extension Demonstration Gardens	42.047	27992	2,350		
<u>Florida Department of Financial Services</u>					
<i>Direct Program:</i>					
Fire Decontamination Equipment Grant Program	43.013	FM755	5,821		

ALACHUA COUNTY, FLORIDA
SCHEDULE OF FEDERAL AWARDS AND STATE FINANCIAL ASSISTANCE
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2023
(Continued)

Federal/State Agency, Pass-Through Entity, Federal Program/State Project	Assistance Listing/ CSFA No.	Contract/Grant Number	Expenditures	Transfer to Subrecipients	Received as Subrecipients
<u>Department of Education and Commissioner of Education</u>					
<i>Direct Program:</i>					
Coach Aaron Feis Guardian Program: Aaron Feis Guardian Grant	48.140	TAPS #23A096-96B-90210-3D001	\$ 71,474		
<u>Florida Department of Transportation</u>					
<i>Direct Program:</i>					
County Incentive Grant Program: CIGP NW 23rd Ave Design/Right of Way	55.008	FPN: 444233-1-54-01	15,930		
<i>Direct Program:</i>					
Florida Shared-Use Non-Motorized (SUN) Trail Network Program: SunTrail on Archer Road	55.038	FPN: 439933-2-54-01	873,783		
<u>Department of Children and Families</u>					
<i>Passed Through Meridian Behavioral Services:</i>					
Criminal Justice, Mental Health, and Substance Abuse Reinvestment Grant <7>	60.115	LHZ85	33,039		\$ 33,039
<u>Florida Department of Health</u>					
<i>Direct Program:</i>					
EMS County Grant Program - EMS Trust Fund	64.005	C1001	850		
<i>Passed Through Florida Council Against Sexual Violence:</i>					
Rape Crisis Program Trust Fund SFY22/23	64.061	16TFGR17	33,236		
Rape Crisis Program Trust Fund SFY23/24	64.061	16TFGR17	11,528		
		64.061 Total	44,764		
Rape Crisis Center - General Revenue - SFY22/23	64.069	16TFGR17	59,403		
Rape Crisis Center - General Revenue - SFY23/24	64.069	16TFGR17	33,915		
Rape Crisis Center - General Revenue - Plus FY22/23	64.069	16TFGR17	22,399		
		64.069 Total	115,717		
<u>Department of Management Services</u>					
<i>Direct Program:</i>					
GIS Respiratory Grant	72.003	SS22-23-01-02	84,926		
Wireless NG911 State Grant Program	72.003	SS22-23-01-01	53,000		
		72.003 Total	137,926		
<i>Direct Program:</i>					
Cybersecurity Grant Program - <9>	72.009	DMS-22/23-279	345,366		
<u>Department of Highway Safety and Motor Vehicles</u>					
<i>Direct Program:</i>					
Florida Arts License Plates Project	76.041	N/A	5,087		
<i>Passed Through Fish & Wildlife Foundation of Florida: <8></i>					
Protect Florida Springs License Plates:					
Fertilizer and Aquifer Actions Campaign	76.103	PFS 22-04	3,475		3,475
Springs Protections and Manatee - Monitoring	76.103	PFS 22-20	185		185
Santa Fe Springshed Troglobitic Surveys	76.103	PFS 22-25	14,000		14,000
Freedom Lawns Social Marketing	76.103	PFS 23-13	7,200		7,200
		76.103 Total	24,860		24,860
TOTAL STATE FINANCIAL ASSISTANCE			\$ 5,423,953	\$ -	\$ 86,143

ALACHUA COUNTY, FLORIDA
SCHEDULE OF FEDERAL AWARDS AND STATE FINANCIAL ASSISTANCE
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2023
(Concluded)

Notes

<1> Programs 17.207 and 17.801 belong to the same cluster of federal programs; federal expenditures for this cluster total.
<2> Programs 17.258, 17.259, and 17.278 belong to the same cluster of federal programs; federal expenditures for this cluster total.
<3> Amount reported includes \$21,461 for Title IV-D hearing rooms.
<4> Expenditures reported are from prior fiscal year.
<5> \$22,402 of expenditures reported are from prior fiscal year.
<6> Alachua County is a sub-recipient from Suwannee River Water Management District.
<7> Alachua County Sheriff's Office is a sub-recipient from Meridian Behavioral Services.
<8> Alachua County is a sub-recipient from Fish & Wildlife Foundation of Florida.
<9> Alachua County Non-Cash Assistance - Cybersecurity Capabilities.

Basis of Presentation

Because this schedule presents only a selected portion of the operations of Alachua County, Florida (the County), it is not intended to and does not present the financial position, changes in net position, or cash flows of the County.

The accompanying Schedule of Expenditures of Federal Awards includes the Federal award activity of the Alachua County Board of County Commissioners and is presented on the modified accrual basis of accounting. The information in this schedule is presented in of the Uniform Guidance, Uniform Administrative Requirements, Cost Principals, and Audit Requirements accordance with the requirements for Federal Awards, which is required by the U.S. Office of Management and Budget.

The accompanying Schedule of State Financial Assistance includes the State award activity of the Alachua County Board of County Commissioners and is presented on the modified accrual basis of accounting. The information in this schedule is presented in accordance with the requirements of Chapter 10.550, *Rules of the Auditor General* , of the State of Florida.

Other Notes

The County has not elected to use the 10-percent de minimum indirect cost rate allowed under the Uniform Guidance.
The County does not participate in any loan or loan guarantee programs.
The County does not receive any federally funded insurance.

**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**

The Honorable Board of County Commissioners
and Constitutional Officers
Alachua 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 activities, each major fund, and the aggregate discretely presented component unit and remaining fund information of Alachua County, Florida (the County) as of and for the year ended September 30, 2023, and the related notes to the financial statements, which collectively comprise the County's basic financial statements, and have issued our report thereon dated June 25, 2024.

Report on 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 a combination of deficiencies, in internal control, such that there is a reasonable possibility that a material misstatement of the County'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 or significant deficiencies may exist that were not identified.

Report on 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, non-compliance with which could have a direct and material effect on

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**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***

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 non-compliance 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 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.



June 25, 2024
Gainesville, Florida

**INDEPENDENT AUDITOR'S REPORT ON COMPLIANCE FOR EACH MAJOR FEDERAL
PROGRAM AND STATE PROJECT AND ON INTERNAL CONTROL OVER COMPLIANCE
REQUIRED BY THE UNIFORM GUIDANCE AND IN ACCORDANCE WITH
CHAPTER 10.550, RULES OF THE AUDITOR GENERAL**

The Honorable Board of County Commissioners
and Constitutional Officers
Alachua County, Florida

Report on Compliance for Each Major Federal Program and State Project

Opinion on Each Major Federal Program and State Project

We have audited Alachua County, Florida's (the County) compliance with the types of compliance requirements described in the OMB *Compliance Supplement* and in the Florida Department of Financial Services' *State Projects Compliance Supplement* that could have a direct and material effect on each of the County's major federal programs and state projects for the year ended September 30, 2023. 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.

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, 2023.

Basis for Opinion on Each Major Federal Program and State Project

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*. Our responsibilities under those standards, the Uniform Guidance, and Chapter 10.550, *Rules of the Auditor General*, are further described in the Auditor's Responsibilities for the Audit of Compliance section of our report.

We are required to be independent of the County and to meet our other ethical responsibilities, in accordance with relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion on compliance for each major federal program and state project. Our audit does not provide a legal determination of the County's compliance with the compliance requirements referred to above.

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**INDEPENDENT AUDITOR'S REPORT ON COMPLIANCE FOR EACH MAJOR FEDERAL
PROGRAM AND STATE PROJECT AND ON INTERNAL CONTROL OVER COMPLIANCE
REQUIRED BY THE UNIFORM GUIDANCE AND IN ACCORDANCE WITH
CHAPTER 10.550, RULES OF THE AUDITOR GENERAL**

Auditor's Responsibilities for the Audit of Compliance

Our objectives are to obtain reasonable assurance about whether material non-compliance with the compliance requirements referred to above occurred, whether due to fraud or error, and express an opinion on the County's compliance based on our audit. Reasonable assurance is a high level of assurance but is not absolute assurance and, therefore, is not a guarantee that an audit conducted in accordance with generally accepted auditing standards, *Government Auditing Standards*, and the Uniform Guidance will always detect material non-compliance when it exists. The risk of not detecting material non-compliance resulting from fraud is higher than for that resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Non-compliance with the compliance requirements referred to above is considered material if there is a substantial likelihood that, individually or in the aggregate, it would influence the judgment made by a reasonable user of the report on compliance about the County's compliance with the requirements of each major federal program and state project as a whole.

In performing an audit in accordance with generally accepted auditing standards, *Government Auditing Standards*, and the Uniform Guidance, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material non-compliance, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the County's compliance with the compliance requirements referred to above and performing such other procedures as we considered necessary in the circumstances.
- Obtain an understanding of the County's internal control over compliance relevant to the audit in order to design audit procedures that are appropriate in the circumstances and to test and report on internal control over compliance in accordance with the Uniform Guidance, but not for the purpose of expressing an opinion on the effectiveness of the County's internal control over compliance. Accordingly, no such opinion is expressed.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and any significant deficiencies and material weaknesses in internal control over compliance that we identified during the audit.

Report on 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, non-compliance 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 a combination of deficiencies, in internal control over compliance, such that there is a reasonable possibility that material non-compliance 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*

The Honorable Board of County Commissioners
and Constitutional Officers
Alachua County, Florida

**INDEPENDENT AUDITOR'S REPORT ON COMPLIANCE FOR EACH MAJOR FEDERAL
PROGRAM AND STATE PROJECT AND ON INTERNAL CONTROL OVER COMPLIANCE
REQUIRED BY THE UNIFORM GUIDANCE AND IN ACCORDANCE WITH
CHAPTER 10.550, RULES OF THE AUDITOR GENERAL**

deficiency in internal control over compliance is a deficiency, or a combination of deficiencies, in internal control over compliance with a type of compliance requirement of a federal program or state project that is less severe than a material weakness in internal control over compliance, yet important enough to merit attention by those charged with governance.

Our consideration of internal control over compliance was for the limited purpose described in the Auditor's Responsibilities for the Audit of Compliance section above and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies in internal control over compliance. Given these limitations, during our audit we did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses, as defined above. However, material weaknesses or significant deficiencies in internal control over compliance may exist that were not identified.

Our audit was not designed for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, no such opinion is expressed.

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.



June 25, 2024
Gainesville, Florida

ALACHUA COUNTY, FLORIDA
SCHEDULE OF FINDINGS AND QUESTIONED COSTS -
FEDERAL AWARDS AND STATE FINANCIAL ASSISTANCE
FOR THE YEAR ENDED SEPTEMBER 30, 2023

Summary of Auditor's Results

Financial Statements

1. The independent auditor's report expresses an unmodified opinion on the financial statements of the governmental activities, business-type activities, the aggregate discretely presented component units, each major fund, and the remaining fund information of Alachua County, Florida (the County).
2. The County did not report any significant deficiencies or material weaknesses in internal control over financial reporting or on compliance and other matters based on an audit of financial statements performed in accordance with *Government Auditing Standards*.
3. No instances of non-compliance material to the financial statements were disclosed during the audit.

Federal Awards and State Projects

4. The audit disclosed no significant deficiencies and/or material weaknesses in internal control over major federal programs or state projects that are required to be reported in the schedule of findings and questioned costs.
5. The report on compliance for the major federal programs and state projects expresses an unmodified opinion.
6. The audit disclosed no findings that are required to be reported in accordance with the Uniform Guidance and Chapter 10.550, *Rules of the Auditor General*.
7. The programs tested as major federal program and state financial assistance projects included:

Federal Programs	<u>Assistance Listing No.</u>
COVID-19 - Emergency Rental Assistance Program	21.023
Coronavirus State and Local Fiscal Recovery Funds - ARPA	21.027
State Projects	<u>CSFA No.</u>
Division of Housing and Community Development - Sports Complex	40.038
Florida Shared-Use Non-motorized Trail Network System	55.038

8. The threshold for distinguishing Type A and B programs was \$1,834,448 and \$750,000 for federal programs and state projects, respectively.
9. The County did qualify as a low-risk auditee for federal grant programs.

**ALACHUA COUNTY, FLORIDA
SCHEDULE OF FINDINGS AND QUESTIONED COSTS -
FEDERAL AWARDS AND STATE FINANCIAL ASSISTANCE
FOR THE YEAR ENDED SEPTEMBER 30, 2023**

Findings and Questioned Costs for Major Federal Programs and State Projects

The audit disclosed no findings for major federal programs and state projects to be reported under the Uniform Guidance and Chapter 10.550, *Rules of the Auditor General*.

Status of Prior Audit Findings

There were no prior year audit findings relating to the Federal and State Single Audits as required to be reported in accordance with the Uniform Guidance and Chapter 10.550, *Rules of the Auditor General*.

INDEPENDENT ACCOUNTANT'S REPORT ON COMPLIANCE WITH SECTION 218.415, FLORIDA STATUTES

The Honorable Board of County Commissioners
and Constitutional Officers
Alachua County, Florida

We have examined Alachua County, Florida's (the County) compliance with Section 218.415, Florida Statutes, as of and for the year ended September 30, 2023, as required by Section 10.556(10)(a), *Rules of the Auditor General*. Management is responsible for the County's compliance with those requirements. Our responsibility is to express an opinion on the County's compliance based on our examination.

Our examination was conducted in accordance with attestation standards established by the American Institute of Certified Public Accountants. Those standards require that we plan and perform the examination to obtain reasonable assurance about whether the County complied, in all material respects, with the specified requirements referenced above. An examination involves performing procedures to obtain evidence about whether the County complied with the specified requirements. The nature, timing, and extent of the procedures selected depend on our judgment, including an assessment of the risks of material non-compliance, whether due to fraud or error. We believe that the evidence we obtained is sufficient and appropriate to provide a reasonable basis for our opinion.

We are required to be independent and to meet our other ethical responsibilities in accordance with relevant ethical requirements relating to the engagement.

Our examination does not provide a legal determination on the County's compliance with specified requirements.

In our opinion, the County complied, in all material respects, with the aforementioned requirements for the year ended September 30, 2023.

This report is intended solely for the information and use of the Legislative Auditing Committee, members of the Florida Senate and the Florida House of Representatives, the Florida Auditor General, the Board of County Commissioners of Alachua County, Florida, and its management, and is not intended to be, and should not be, used by anyone other than these specified parties.



June 25, 2024
Gainesville, Florida

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**INDEPENDENT ACCOUNTANT'S REPORT ON COMPLIANCE WITH
SECTION 365.172(10) AND SECTION 365.173(2)(d), FLORIDA STATUTES**

The Honorable Board of County Commissioners
and Constitutional Officers
Alachua County, Florida

We have examined Alachua County, Florida's (the County) compliance with Section 365.172(10), Florida Statutes, *Authorized Expenditures of E911 Fee*, and Section 365.173(2)(d), Florida Statutes, *Distribution and Use of (E911) Funds*, as of and for the year ended September 30, 2023, as required by Section 10.556(10)(b), *Rules of the Auditor General*. Management is responsible for the County's compliance with those requirements. Our responsibility is to express an opinion on the County's compliance based on our examination.

Our examination was conducted in accordance with attestation standards established by the American Institute of Certified Public Accountants. Those standards require that we plan and perform the examination to obtain reasonable assurance about whether the County complied, in all material respects, with the specified requirements referenced above. An examination involves performing procedures to obtain evidence about whether the County complied with the specified requirements. The nature, timing, and extent of the procedures selected depend on our judgment, including an assessment of the risks of material non-compliance, whether due to fraud or error. We believe that the evidence we obtained is sufficient and appropriate to provide a reasonable basis for our opinion.

We are required to be independent and to meet our other ethical responsibilities in accordance with relevant ethical requirements relating to the engagement.

Our examination does not provide a legal determination on the County's compliance with specified requirements.

In our opinion, the County complied, in all material respects, with the aforementioned requirements for the year ended September 30, 2023.

This report is intended solely for the information and use of the Legislative Auditing Committee, members of the Florida Senate and the Florida House of Representatives, the Florida Auditor General, the Board of County Commissioners of Alachua County, Florida, and its management, and is not intended to be, and should not be, used by anyone other than these specified parties.



June 25, 2024
Gainesville, Florida

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MANAGEMENT LETTER

The Honorable Board of County Commissioners
and Constitutional Officers
Alachua County, Florida

Report on the Financial Statements

We have audited the financial statements of Alachua County, Florida (the County) as of and for the fiscal year ended September 30, 2023, and have issued our report thereon dated June 25, 2024.

Auditor's Responsibility

We conducted our audit in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; the audit requirements of Title 2 U.S. *Code of Federal Regulations* Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance); and Chapter 10.550, *Rules of the Auditor General*.

Other Reporting Requirements

We have issued our Independent Auditor's Report on Internal Control Over Financial Reporting and Compliance and Other Matters Based on an Audit of the Financial Statements Performed in Accordance with *Government Auditing Standards*, Independent Auditor's Report on Compliance for Each Major Federal Program and State Project, and Report on Internal Control Over Compliance, and Schedule of Findings and Questioned Costs; and Independent Accountant's Reports on an Examination Conducted in Accordance with American Institute of Certified Public Accountants *Professional Standards*, AT-C Section 315, regarding compliance requirements in accordance with Chapter 10.550, *Rules of the Auditor General*. Disclosures in those reports, which are dated June 25, 2024, should be considered in conjunction with this management letter.

Prior Audit Findings

- Section 10.554(1)(i)1., *Rules of the Auditor General*, requires that we determine whether or not corrective actions have been taken to address findings and recommendations made in the preceding annual financial audit report. Prior year findings identified in the audit of the Property Appraiser were corrected.

Official Title and Legal Authority

- Section 10.554(1)(i)4., *Rules of the Auditor General*, requires that the name or official title and legal authority for the primary government and each component unit of the reporting entity be disclosed in this management letter, unless disclosed in the notes to the financial statements. The County was established by the Constitution of the State of Florida, Article VIII, Section 1(d). The County includes component units as described in Note 1 of the financial statements.

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Alachua County, Florida

MANAGEMENT LETTER

Financial Condition and Management

- Sections 10.554(1)(i)5.a. and 10.556(7), *Rules of the Auditor General*, require us to apply appropriate procedures and communicate the results of our determination as to whether or not the County has met one or more of the conditions described in Section 218.503(1), Florida Statutes, and to identify the specific conditions met. In connection with our audit, we determined that the County did not meet any of the conditions described in Section 218.503(1), Florida Statutes.
- Pursuant to Sections 10.554(1)(i)5.b. and 10.556(8), *Rules of the Auditor General*, we applied financial condition assessment procedures. It is management's responsibility to monitor the County's financial condition, and our financial condition assessment was based in part on representations made by management and the review of financial information provided by the same.
- Section 10.554(1)(i)(2), *Rules of the Auditor General*, requires that we communicate any recommendations to improve financial management. In connection with our audit, we did not have any such recommendations.

Special District Component Units

- Section 10.554(1)(i)5.c., *Rules of the Auditor General*, requires, if appropriate, that we communicate the failure of a special district that is a component unit of a county, municipality, or special district, to provide the financial information necessary for proper reporting of the component unit, within the audited financial statement of the county, municipality, or special district in accordance with Section 218.39(3)(b), Florida Statutes. In connection with our audit, we did not note any special district component units that failed to provide the necessary information for proper reporting in accordance with Section 218.39(3)(b), Florida Statutes.

Specific Information

- The specific information below has not been subjected to the auditing procedures applied in the audit of the basic financial statements and, accordingly, we do not express an opinion or provide any assurance on it.
 - As required by Section 218.38(3)(c), Florida Statutes, and Section 10.554(1)(i)(6), *Rules of the Auditor General*, the County reported the following information for each special district:

The Honorable Board of County Commissioners
and Constitutional Officers
Alachua County, Florida

MANAGEMENT LETTER

	Special District		
	John A. H. Murphree Law Library	Alachua County Housing Finance Authority	Sugarfoot Oaks/Cedar Ridge Preservation and Enhancement District
Total number of district employees compensated in the last pay period of the district's fiscal year.	1	0	0
Total number of independent contractors to whom non-employee compensation was paid in the last month of the district's fiscal year.	0	0	0
All compensation earned by or awarded to employees, whether paid or accrued, regardless of contingency.	\$18,059	\$0	\$0
All compensation earned by or awarded to non-employee independent contractors, whether paid or accrued, regardless of contingency.	\$0	\$0	\$0
Construction projects with a total cost of at least \$65,000 approved by the district that is scheduled to begin on or after October 1 of the fiscal year being reported, and total expenditures for such project.	\$0	\$0	\$0
Budget variance based on the budget adopted under Section 189.016(4), Florida Statutes, before the beginning of the fiscal year reported if the district amends a final adopted budget under Section 189.016(6), Florida Statutes.	(\$2,702)	\$148,384	(\$189,440)

Additional Matters

- Section 10.554(1)(i)3., *Rules of the Auditor General*, requires us to communicate non-compliance with provisions of contract or grant agreements, or abuse, that have occurred, or are likely to have occurred, that have an effect on the financial statements that is less than material but which warrants the attention of those charged with governance. In connection with our audit, we did not have any such findings.

Purpose of this Letter

Our management letter is intended solely for the information and the use of the Legislative Auditing Committee, members of the Florida Senate and the Florida House of Representatives, the Florida Auditor General, federal and other granting agencies, the Board of County Commissioners, and applicable management, and is not intended to be, and should not be, used by anyone other than these specified parties.



June 25, 2024
Gainesville, Florida

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