



Berger, Toombs, Elam,  
Gaines & Frank

Certified Public Accountants PL

600 Citrus Avenue  
Suite 200  
Fort Pierce, Florida 34950

772/461-6120 // 461-1155  
FAX: 772/468-9278

**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  
St. Lucie 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 St. Lucie County, Florida, as of and for the year ended September 30, 2015, and the related notes to the financial statements, and have issued our report thereon dated April 22, 2016.

**Internal Control Over Financial Reporting**

In planning and performing our audit, we considered St. Lucie County, Florida's internal control over financial reporting 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 St. Lucie County, Florida's internal control. Accordingly, we do not express an opinion on the effectiveness of St. Lucie County, Florida's internal control over financial reporting.

*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 over financial reporting 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.

The Honorable Board of County Commissioners  
St. Lucie County, Florida

### **Compliance and Other Matters**

As part of obtaining reasonable assurance about whether St. Lucie County, Florida'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 results 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.

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April 22, 2016



**INDEPENDENT AUDITOR'S REPORT ON COMPLIANCE FOR EACH MAJOR  
FEDERAL PROGRAM AND REPORT ON INTERNAL CONTROL OVER COMPLIANCE  
REQUIRED BY OMB CIRCULAR A-133 AND CHAPTER 10.550 RULES OF THE AUDITOR  
GENERAL (INCLUDES REPORTING ON SCHEDULE OF EXPENDITURES OF  
FEDERAL AWARDS AND STATE PROJECTS)**

The Honorable Board of County Commissioners  
St. Lucie County, Florida

***Report on Compliance for Each Major Federal Program and State Project***

We have audited St. Lucie County, Florida's compliance with the types of compliance requirements described in the *OMB Circular A-133 Compliance Supplement* and the Florida Department of Financial Services Projects Compliance Supplement that could have a direct and material effect on each of St. Lucie County, Florida's major federal programs and state projects for the year ended September 30, 2015. St. Lucie County, Florida'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 federal programs and state projects.

***Auditor's Responsibility***

Our responsibility is to express an opinion on compliance for each of St. Lucie County, Florida's major federal programs and state projects based on our audit of the types of compliance requirements referred to above. We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States and OMB Circular A-133, *Audits of States, Local Governments and Non-Profit Organizations* and the Florida Department of Financial Services Projects Compliance Supplement. Those standards, OMB Circular A-133 and the Florida Department of Financial Services Projects Compliance Supplement 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 St. Lucie County, Florida's compliance with those requirements and performing such other procedures as we considered necessary in the circumstances.

The Honorable Board of County Commissioners  
St. Lucie County, Florida

We believe that our audit provides a reasonable basis for our opinion on compliance for each major federal program. However, our audit does not provide a legal determination of St. Lucie County, Florida's compliance.

### ***Opinion on Each Major Federal Program and State Project***

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

### ***Report on Internal Control Over Compliance***

Management of St. Lucie County, Florida 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 St. Lucie County, Florida'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 an opinion on compliance for each major federal program and to test and report on internal control over compliance in accordance with OMB Circular A-133 and the Florida Department of Financial Services Projects Compliance Supplement 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 St. Lucie County, Florida'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 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 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 that is less severe than 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 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 Honorable Board of County Commissioners  
St. Lucie County, Florida

The purpose of this report on internal control over compliance is solely to describe the scope of our testing of internal control over compliance and the results of that testing based on the requirements of OMB Circular A-133 and the Florida Department of Financial Services Projects Compliance Supplement. Accordingly, this report is not suitable for any other purpose.

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Fort Pierce, Florida

April 22, 2016

St. Lucie County, Florida  
**Schedule of Expenditures of Federal Awards and State Projects**  
For the Fiscal Year Ended September 30, 2015

Federal/State Agency Pass-through Entity Federal Program/State Project	CFDA CSFA No.	Contract/Grant Number	Expenditures	Transfers to Subrecipients
<b>FEDERAL AWARDS:</b>				
<b>US Department of Commerce</b>				
Indirect Programs:				
Passed Through National Oceanic and Atmospheric Administration (NOAA)				
Coastal Zone Management Administration Awards	11.419	FWC 14249	\$ 146,422	
<b>Total US Department of Commerce</b>			<u>146,422</u>	
<b>US Department of Health and Human Services</b>				
Indirect Programs:				
Passed Through the Florida Department of Economic Opportunity				
Community Services Block Grant	93.569	15SB-0D-12-01-023	326,024	121,065
Passed Through the Florida Department of Revenue				
Child Support Enforcement	93.563	CD356	386,029	
Passed Through the Florida Department of State				
Division of Elections - HAVA Section	93.617		7,632	
Voting Access for Individuals with Disabilities			<u>7,632</u>	
<b>Total US Department of Health and Human Services</b>			<u>719,685</u>	<u>121,065</u>
<b>US Department of Homeland Security</b>				
Indirect Programs:				
Passed Through the Florida Department of Law Enforcement				
Homeland Security Grant Preparedness Technical Assistance Program	97.067	14-DS-L5-10-66-01-396	15,000	
Passed Through the Florida Division of Emergency Management				
Hazard Mitigation Grant	97.039	12-HM-2Y-10-66-01-004	24,544	
Emergency Management Performance Grants	97.042	15-FG-4D-10-66-01-123	94,200	
<b>Total US Department of Homeland Security</b>			<u>133,744</u>	
<b>US Department of Housing and Urban Development</b>				
Direct Programs:				
Shelter Plus Care	14.238	FL0419C4H09110	57,120	
		FL0397L4H091404	26,899	
		FL0310L4H091406	21,882	
		FL0397L4H091303	120,807	
		FL0397L4H091305	120,738	
Total Program:			<u>347,446</u>	
Indirect Programs:				
Passed Through Florida Department of Economic Opportunity				
Community Development Block Grants/Entitlement Grants - Neighborhood Stabilization Program	14.218	B-11-UN-12-0024	116,395	
Community Development Block Grants/State's Program and Non-Entitlement Grants in Hawaii	14.228	15DB-OJ-10-66-01-H01	48,429	
		12DB-P5-10-66-01-K40	868,875	
		10DB-4X-10-66-01-F23	11,750	
Total Program:			<u>929,054</u>	
Home Investment Partnerships Program	14.239	M12-DC-120234	45,570	
		M13-DC-120234	17,638	
		M14-DC-12-0234	102,786	
Total Program:			<u>165,994</u>	
<b>Total US Department of Housing and Urban Development</b>			<u>1,558,889</u>	

St. Lucie County, Florida  
**Schedule of Expenditures of Federal Awards and State Projects**  
For the Fiscal Year Ended September 30, 2015

Federal/State Agency Pass-through Entity Federal Program/State Project	CFDA CSFA No.	Contract/Grant Number	Expenditures	Transfers to Subrecipients
<b>US Department of the Interior - Fish and Wildlife</b>				
Direct Programs:				
Sport Fish Restoration Program	15.605	FL-F14AF01319	40,000	
Indirect Programs:				
Passed Through Florida Fish and Wildlife Conservation Commission				
Coastal Wetlands Planning, Protection and Restoration Program	15.614	FWC-12395	<u>526,816</u>	
<b>Total US Department of the Interior - Fish and Wildlife</b>			<u>566,816</u>	
<b>US Department of Justice</b>				
Direct Programs:				
State Criminal Alien Assistance Program	16.606	2013-AP-BX-0528 2014-AP-BX-0129	74,551 <u>45,515</u>	
Total Program:			120,066	
Public Safety Partnership and Community Policing Grants	16.710	2013-UM-WX-0072	324,871	
DNA Backlog Reduction Program	16.741	2013-DN-BX-0117 2014-DN-BX-0008	121,452 <u>3,660</u>	
Total Program:			125,112	
Paul Coverdell Forensic Sciences Improvement Grant Program	16.742	2013-CD-BX-0018 2014-CD-BX-0054	2,645 <u>17,547</u>	
Total Program:			20,192	
Edward Byrne Memorial Justice Assistance Grant Program	16.738	2013-DJ-BX-0373	1,082	1,082
Indirect Programs:				
Passed Through Florida Department of Law Enforcement				
Edward Byrne Memorial Justice Assistance Grant Program	16.738	2014-DJ-BX-0391 2015-JAGC-STLU-3-R3-135	27,502 <u>37,159</u>	
Total Program:			64,661	
<b>Total US Department of Justice</b>			<u>655,984</u>	<u>1,082</u>
<b>US Department of Transportation</b>				
Direct Programs:				
Airport Improvement Program	20.106	3-12-0023-033-2012	1,602	
Highway Planning and Construction	20.205	A5115 PL-0311(52)	786,766	
Federal Transit - Capital Investment Grants	20.500	FL-04-0127-00 FL-04-0176-00	341,610 <u>293,281</u>	341,610 <u>293,281</u>
Total Program:			634,891	634,891

St. Lucie County, Florida  
**Schedule of Expenditures of Federal Awards and State Projects**  
For the Fiscal Year Ended September 30, 2015

Federal/State Agency Pass-through Entity Federal Program/State Project	CFDA CSFA No.	Contract/Grant Number	Expenditures	Transfers to Subrecipients
Metropolitan Transportation Planning and State and Non-metropolitan Planning and Research	20.505	AQ267	105,750	105,750
Federal Transit - Formula Grants	20.507	FL-90-X846-00	1,053,216	1,053,207
		FL-90-X866-00	398,172	398,172
		FL-90-X684-00	4,512	-
		FL-90-X704-00	29,308	16,648
		FL-90-X727-00	17,540	17,540
		FL-90-X793-00	248,786	199,575
		FL-96-X025-00/01	<u>202,151</u>	<u>6,000</u>
Total Program:			1,953,685	1,691,142
Formula Grants for Rural Areas	20.509	FL-18-X028-0	6,529	6,529
		FL-18-X034	<u>55,188</u>	<u>55,188</u>
Total Program:			61,717	61,717
Public Transportation Research	20.514	FL-26-0024-00	57	-
Job Access and Reverse Commute Program	20.516	FL-37-X080-00	110,828	110,828
New Freedom Program	20.521	FL-57-X046-00	9,554	-
Indirect Programs:				
Passed Through the Florida Department of Environmental Protection	20.219	T13032 / T1332	81,140	-
Passed Through University of Florida Highway Planning and Construction	20.205	UFDSP00010854 BDV31	11,035	
		UFDSP00010300 BDV31	<u>62,524</u>	
Total Program:			73,559	-
<b>Total US Department of Transportation</b>			<u>3,819,549</u>	<u>2,604,328</u>
<b>US Department of Veterans Affairs</b>				
Indirect Programs:				
Passed Through Treasure Coast Homeless Services VA Supportive Services for Veteran Families Program	64.033	14-FL-322 2014-2015	<u>40,000</u>	
<b>Total US Department of Veterans Affairs</b>			<u>40,000</u>	
<b>US Election Assistance Commission</b>				
Indirect Programs:				
Passed Through Florida Department of State Help America Vote Act Requirements Payments	90.401		<u>44,129</u>	
<b>Total US Election Assistance Commission</b>			<u>44,129</u>	
<b>US Environmental Protection Agency</b>				
Indirect Programs:				
Passed Through The FL Dept of Env Protection Nonpoint Source Implementation Grants	66.460	C9-99451513-0	<u>351,385</u>	
<b>Total US Environmental Protection Agency</b>			<u>351,385</u>	
<b>TOTAL EXPENDITURES OF FEDERAL AWARDS</b>			<u><b>\$ 8,036,603</b></u>	<u><b>\$ 2,726,475</b></u>



St. Lucie County, Florida  
**Schedule of Expenditures of Federal Awards and State Projects**  
For the Fiscal Year Ended September 30, 2015

Federal/State Agency Pass-through Entity Federal Program/State Project	CFDA CSFA No.	Contract/Grant Number	Expenditures	Transfers to Subrecipients
<b>STATE PROJECTS:</b>				
<b>Florida Department of Agriculture and Consumer Services</b>				
Direct Programs:				
Mosquito Control	42.003	020321	15,218	
<b>Total Florida Department of Agriculture and Consumer Services</b>			<u>15,218</u>	
<b>Florida Department of Environmental Protection</b>				
Direct Programs:				
Beach Management Funding Assistance Program	37.003	15SL2	5,910	
		15SL3	90,425	
		15SL4	38,035	
		09SL2	62,202	
		13SL1	600,452	
Total Program:			<u>797,024</u>	
Indirect Programs:				
Passed Through The South Florida Water Management District				
Statewide Surface Water Restoration and Wastewater Projects	37.039	4600002795	66,084	
		4600002800	140	
Total Program:			<u>66,224</u>	
<b>Total Florida Department of Environmental Protection</b>			<u>863,248</u>	
<b>Florida Department of Health - Bureau of EMS</b>				
Direct Programs:				
County Grant Awards	64.005	C3059	66,634	66,634
<b>Total Florida Department of Health - Bureau of EMS</b>			<u>66,634</u>	<u>66,634</u>
<b>Florida Department of Highway Safety and Motor Vehicles</b>				
Direct Programs:				
Florida Arts License Plates Project	76.041		4,891	
<b>Total Florida Department of Highway Safety and Motor Vehicles</b>			<u>4,891</u>	
<b>Florida Department of State and Secretary of State</b>				
Direct Programs:				
State Aid to Libraries	45.030	14-ST-77	17,752	
		15-ST-77	109,445	
Total Program:			<u>127,197</u>	
<b>Total Florida Department of State and Secretary of State</b>			<u>127,197</u>	
<b>Florida Department of Transportation</b>				
Direct Programs:				
Commission for the Transportation Disadvantaged (CTD) Trip and Equipment Grant Program				
	55.001	GO197	90,266	82,076
		ARR38	372,249	338,504
Total Program:			<u>462,515</u>	<u>420,580</u>
Commission for the Transportation Disadvantaged (CTD) Planning Grant Program				
	55.002	GO260	4,190	
		ARI26	14,984	
Total Program:			<u>19,174</u>	
Aviation Development Grants				
	55.004	AQU03	3,265	
		AQW02	20,079	
		ARR34	11,313	
		AQ484	(6,943)	
		AQF09	86,207	
		AQQ38	78	
		AQQ39	81,315	
Total Program:			<u>195,314</u>	

St. Lucie County, Florida  
**Schedule of Expenditures of Federal Awards and State Projects**  
For the Fiscal Year Ended September 30, 2015

Federal/State Agency Pass-through Entity Federal Program/State Project	CFDA CSFA No.	Contract/Grant Number	Expenditures	Transfers to Subrecipients
Seaport Grants	55.005	APQ24	511,153	
Public Transit Block Grant Program	55.010	ARR44	527,236	527,236
Public Transit Service Development Program	55.012	ARR83	245	245
Intermodal Development Program	55.014	AQK84	356,020	
Park and Ride Lot Program	55.011	ARA32	200,000	
<b>Total Florida Department of Transportation</b>			<u>2,271,657</u>	<u>948,061</u>
<b>Florida Executive Office of the Governor</b>				
Direct Programs:				
	31.063	16-BG-83-10-66-01-056	27,557	
		15-BG-83-10-66-01-056	76,120	
Total Program:			<u>103,677</u>	
<b>Total Florida Executive Office of the Governor</b>			<u>103,677</u>	
<b>Florida Fish and Wildlife Conservation Commission</b>				
Indirect Programs:				
Passed Through Florida Fish and Wildlife Conservation Commission				
Artificial Reef Grants Program	77.007	FWC-14023	20,000	
<b>Total Florida Fish and Wildlife Conservation Commission</b>			<u>20,000</u>	
<b>Florida Housing Finance Corporation</b>				
State Housing Initiative Partnership (SHIP) Program	52.901	SHIP FY 2012/2013	50,251	
		SHIP FY 2013/2014	109,289	
		SHIP FY 2014/2015	111,526	
		SHIP FY 2015/2016	13,900	
Total Program:			<u>284,966</u>	
<b>Total Florida Housing Finance Corporation</b>			<u>284,966</u>	
<b>Florida Tourism, Trade, and Economic Development</b>				
Facilities for New Professional Sports, Retained Professional Sports or Retained Spring Training Franchise	73.016		263,826	
<b>Total Florida Tourism, Trade, and Economic Development</b>			<u>263,826</u>	
<b>Florida Department of Law Enforcement</b>				
Direct Program:				
Statewide Criminal Analysis Laboratory System	71.002	CL001	192,939	
<b>Total Florida Department of Law Enforcement</b>			<u>192,939</u>	
<b>TOTAL EXPENDITURES OF STATE PROJECTS</b>			<u><u>\$ 4,214,253</u></u>	<u><u>\$ 1,014,695</u></u>

**St. Lucie County, Florida**  
**Notes to Schedule of Expenditures of Federal Awards and State Projects**  
**Year Ended September 30, 2015**

**1. Summary of Significant Accounting Policies**

**General**

The Schedule of Expenditures of Federal Awards and State Projects has been prepared using the modified accrual basis of accounting. The modified accrual basis of accounting recognizes revenues when they become measurable and available as net current assets and expenditures when the related fund liability is incurred.

**2. Program Clusters**

OMB Circular A-133 defines a cluster of programs as a grouping of closely related programs that share common compliance requirements. According to this definition, similar programs deemed to be a cluster of programs are tested accordingly.

**3. Contingency**

The grant revenue amounts received are subject to audit and adjustment. If any expenditures are disallowed by the grantor agencies as a result of such an audit, any claim for reimbursement to the grantor agencies would become a liability of St. Lucie County, Florida. In the opinion of management, all grant expenditures are in compliance with the terms of the grant agreements and applicable federal and state laws and regulations.

**4. Program Income**

The federal expenditures presented in the Schedule of Expenditures of Federal Awards (SEFA) for St. Lucie County, Florida, do not include expenditures funded by program income. The following schedule shows total grant-related expenditures and their funding source (federal, program income, or general fund match) for HUD grants, as these are the only grants with program income:

<u>Program or Cluster Title</u>	<u>Federal CFDA Number</u>	<u>Federal Expenditures</u>	<u>Total Expenditures</u>
Community Development Block Grants/Entitlement Grants - Neighborhood Stabilization Program			
Federal Expenditures reported on SEFA	14.218	\$ 116,395	116,395
Plus Expenditures funded by Program Income			130,594
Total Grant-Related Expenditures			<u>\$ 246,989</u>
Home Investment Partnership Program			
Federal Expenditures reported on SEFA	14.239	\$ 165,994	165,994
Plus Expenditures funded by Program Income			40,969
Total Grant-Related Expenditures			<u>\$ 206,963</u>

St. Lucie County, Florida  
 Schedule of Findings and Questioned Cost –  
 Federal Awards and State Projects  
 September 30, 2015

**Section I – Summary of Auditor’s Results**

Financial Statements

Type of auditor’s report issued	Unmodified
Internal control over financial reporting:	
Material weakness(es) identified?	_____ Yes <u>  X  </u> No
Significant deficiency(ies) identified not considered to be material weakness(es)?	_____ Yes <u>  X  </u> None Reported
Noncompliance material to financial statements noted?	_____ Yes <u>  X  </u> No

Federal Awards and State Projects

Internal control over major program/project:	
Material weakness(es) identified?	_____ Yes <u>  X  </u> No
Significant deficiency(ies) identified not considered to be material weakness(es)?	_____ Yes <u>  X  </u> None

Reported

Type of auditor’s report issued on compliance for major federal programs and state projects	Unmodified
Any audit findings disclosed that are required to be reported in accordance with section 510(a) of Circular A-133 or Chapter 10.550?	_____ Yes <u>  X  </u> No

Identification of major programs/projects:

CFDA	
<u>Number</u>	<u>Name of Federal Program or Cluster</u>
14.218	Community Development Block Grants/Entitlement Grants
14.238	Shelter Care Plus
15.614	Coastal Wetlands Planning, Protection and Restoration Program
16.710	Public Safety Partnership and Community Policing Grants
66.460	Nonpointe Source Implementation Grants
93.563	Child Support Enforcement
CSFA	
<u>Number</u>	<u>Name of State Projects or Cluster</u>
37.003	Beach Management Funding Assistance Program
52.901	State Housing initiative Partnership (SHIP) Program
55.001	Commission for the Transportation Disadvantaged (CTD) Trip and Equipment Grant Program
55.010	Public Transit Block Grant Program
55.011	Park and Ride Lot Program

Dollar threshold used to distinguish between Type A and B Federal programs	\$300,000
Dollar threshold used to distinguish between Type A and B State programs	\$300,000

Auditee qualifies as low-risk audit, pursuant to OMB Circular A-133	_____ <u>  X  </u> Yes    _____ No
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St. Lucie County, Florida  
Schedule of Findings and Questioned Cost –  
Federal Awards and State Projects (Continued)  
September 30, 2015

**Section II – Financial Statement Findings**

There were no material weaknesses, significant deficiencies or instances of noncompliance related to the financial statements.

**Section III – Major Federal Programs Findings and Questioned Cost**

There were no audit findings related to federal programs required to be reported by OMB Circular A-133, Section 510(A).

**Section IV – Major State Projects Findings and Questioned Cost**

There were no audit findings related to state projects required to be reported by Chapter 10.550, Rules of the Auditor General.

**Section V – Summary of Prior Audit Findings**

There is no Summary of Prior Audit Findings or Corrective Action Plan required to be reported under Federal or Florida Single Audit Acts, as there were no prior year findings.