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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 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, 2016, and the related notes to the financial statements, and have issued our report thereon dated March 29, 2017.

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.

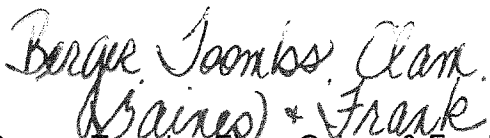
The Honorable Board of County Commissioners
St. Lucie County, Florida

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.



Berger, Toombs, Elam, Gaines & Frank
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Fort Pierce, Florida

March 29, 2017



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

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 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, 2016. 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; 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 the Florida Department of Financial Services Projects Compliance Supplement. Those standards, the Uniform Guidance, 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, 2016.

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 the Uniform Guidance 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 the Uniform Guidance 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

March 29, 2017

St. Lucie County, Florida
Schedule of Expenditures of Federal Awards and State Projects
For the Fiscal Year Ended September 30, 2016

Federal/State Agency Pass-through Entity Federal Program/State Project	CFDA CSFA No.	Contract/Grant Number	Pass Through Entity Identifying Number	Expenditures	Transfers to Subrecipients
FEDERAL AWARDS:					
US Department of Agriculture					
Direct Programs:					
Rural Business Development Grant (RBDG)	10.351	Case #519232137 #01		\$ 40,083	
Total US Department of Agriculture				<u>40,083</u>	
US Department of Commerce					
Direct Programs:					
Investments for Public Works and Economic Development Facilities	11.300	04-01-07042		18,753	
Indirect Programs:					
Passed through The Florida Department of Environmental Protection					
Coastal Zone Management Administration Awards	11.419	CM617	CMM60	<u>30,000</u>	
Total US Department of Commerce				<u>48,753</u>	
US Department of Health and Human Services					
Indirect Programs:					
Passed Through the Florida Department of Economic Opportunity					
Community Services Block Grant	93.569	16SB-0D-12-00-01-023	072215403	312,192	
Passed Through the Florida Department of Revenue					
Child Support Enforcement	93.563	CD356	036991959	452,287	
Passed Through the Florida Department of State					
Division of Elections - HAVA Section					
Voting Access for Individuals with Disabilities	93.617	2015-2016-0004-STL	Unable to Locate	<u>7,577</u>	
Total US Department of Health and Human Services				<u>772,056</u>	
US Department of Homeland Security					
Direct Programs:					
Port Security Grant Program	97.056	EMW-2015-PU-00461		325,633	
Indirect Programs:					
Passed Through the Florida Division of Emergency Management					
Homeland Security Grant Preparedness Technical Assistance Program	97.067	15-DS-P4-10-66-01-468	072215403	17,778	
Emergency Management Performance Grants	97.042	16-FG-54-01-66-01-123	072215403	<u>94,665</u>	
Total US Department of Homeland Security				<u>438,076</u>	
US Department of Housing and Urban Development					
Direct Programs:					
Shelter Plus Care	14.238	FL0419C4H09110		74,502	
Continuum of Care Program					
	14.267	FL0397L4H091404		118,622	
		FL0310L4H091406		122,329	
		FL0310L4H091507		21,565	
		FL0397L4H091505		<u>19,663</u>	
Total Program:				282,179	
Home Investment Partnerships Program	14.239	M13-DC-120234		24,342	
		M14-DC-120234		307,847	
		M15-DC-120234		<u>237,959</u>	
Total Program:				<u>570,148</u>	
Indirect Programs:					
Passed through the City of Fort Pierce					
Community Development Block Grant -Special Purpose Grants	14.225		Unable to locate	4,000	
Passed Through Florida Department of Economic Opportunity					
Community Development Block Grants/State's Program	14.228	15DB-OJ-10-66-01-H01	072215403	<u>700,213</u>	
Total US Department of Housing and Urban Development				<u>1,631,042</u>	

St. Lucie County, Florida
Schedule of Expenditures of Federal Awards and State Projects
For the Fiscal Year Ended September 30, 2016

Federal/State Agency Pass-through Entity Federal Program/State Project	CFDA CSFA No.	Contract/Grant Number	Pass Through Entity Identifying Number	Expenditures	Transfers to Subrecipients
US Department of the Interior - Fish and Wildlife					
Direct Programs:					
Federal Aid in Sport Fish Restoration	15.605	FL-F15AF01241		40,000	
Indirect Programs:					
Passed Through Florida Fish and Wildlife Conservation Commission					
Coastal Wetlands Planning, Protection and Restoration Program	15.614	FWC-12395	*	<u>55,282</u>	
Total US Department of the Interior - Fish and Wildlife				<u>95,282</u>	
US Department of Justice					
Direct Programs:					
State Criminal Alien Assistance Program	16.606	2013-AP-BX-0528 2014-AP-BX-0129		4,487 <u>35,472</u>	4,487 <u>35,472</u>
Total Program:				39,959	39,959
Public Safety Partnership and Community Policing Grants	16.710	2013-UM-WX-0072		29,470	
DNA Backlog Reduction Program	16.741	2015-DN-BX-0049		31,128	
Paul Coverdell Forensic Sciences Improvement Grant Program	16.742	2015-CD-BX-0028 2015-CD-BX-0048		97,899 <u>11,500</u>	97,899 <u>-</u>
Total Program:				109,399	97,899
Edward Byrne Memorial Justice Assistance Grant Program	16.738	2013-DJ-BX-0373		11,115	11,115
Indirect Programs:					
Passed Through Florida Department of Law Enforcement					
Edward Byrne Memorial Justice Assistance Grant Program	16.738	2014-DJ-BX-0391 2015-DJ-BX-0743 2016-JAGC-STLU-3-H3-052	072215403 072215403 072215403	615 27,112 <u>15,315</u>	615 27,112 <u>15,315</u>
Total Program:				54,157	54,157
Total US Department of Justice				<u>264,113</u>	<u>192,015</u>
US Department of Transportation					
Direct Programs:					
Federal Transit Cluster					
Federal Transit Capital Investment Grants	20.500	FL-04-0176-00		28,128	16,842
Federal Transit - Formula Grants	20.507	FL-90-X765-00 FL-90-X727-00 FL-90-X846-00 FL-90-X704-00 FL-90-X866-00 FL-90-X793-00		30,169 14,416 467,465 2,033 1,065,789 <u>44,277</u>	22,561 - 437,819 - 1,068,789 <u>-</u>
Total Program:				1,624,149	1,529,169
Bus and Facilities Formula Program	20.526	FL-34-0024-00		<u>88,545</u>	<u>88,545</u>
Total Federal Transit Cluster:				<u>1,740,822</u>	<u>1,634,556</u>
Public Transportation Research	20.514	FL-26-0024-00		13,444	
Transit Services Programs Cluster:					
Job Access and Reverse Commute Program	20.516	FL-37-X080-00		41,799	21,800
New Freedom Program	20.521	FL-57-X046-00		<u>34,926</u>	<u>33,424</u>
Total Transit Services Programs Cluster:				<u>76,725</u>	<u>55,224</u>

St. Lucie County, Florida
Schedule of Expenditures of Federal Awards and State Projects
For the Fiscal Year Ended September 30, 2016

Federal/State Agency Pass-through Entity Federal Program/State Project	CFDA CSFA No.	Contract/Grant Number	Pass Through Entity Identifying Number	Expenditures	Transfers to Subrecipients
Indirect Programs:					
Highway Planning and Construction Cluster:					
Passed through the Florida Department of Transportation					
Highway Planning and Construction	20.205	A5115 PL-0311(52)	072215403	520,460	
		G0C98 PL-0311(54)	072215403	118,367	
Passed through the University of Florida					
Highway Planning and Construction		UFDSP00010854 BDV31	0000080513	<u>53,924</u>	
Total Program:				<u>692,751</u>	
Passed through the Florida Department of Environmental Protection					
Recreational Trails Program	20.219	T13032 / T1332	CMM60	<u>1,810</u>	
Total Highway Planning and Construction Cluster:				<u>694,561</u>	
Passed through the Florida Department of Transportation					
Non-metropolitan Planning and Research	20.505	GO358	072215403	128,500	
Formula Grants for Rural Areas	20.509	ARR39	072215403	<u>50,169</u>	<u>50,169</u>
Total US Department of Transportation				<u>2,704,221</u>	<u>1,739,949</u>
US Department of Veterans Affairs					
Indirect Programs:					
Passed Through Treasure Coast Homeless Services					
VA Supportive Services for Veteran Families Program	64.033	14-FL-322 2015-2016	C16-12-636	<u>35,263</u>	
Total US Department of Veterans Affairs				<u>35,263</u>	
US Election Assistance Commission					
Indirect Programs:					
Passed Through Florida Department of State					
Help America Vote Act Requirements Payments	90.401	2015-2016-0001-STL	Unable to Locate	<u>30,550</u>	
Total US Election Assistance Commission				<u>30,550</u>	
US Environmental Protection Agency					
Indirect Programs:					
Passed Through The Florida Department of Environmental Protection					
Nonpoint Source Implementation Grants	66.460	C9-99451513-0	99451513	148,615	
Passed Through the Indian River Lagoon Council					
National Estuary Program	66.456	28447	GL01-1814	<u>29,469</u>	
Total US Environmental Protection Agency				<u>178,084</u>	
TOTAL EXPENDITURES OF FEDERAL AWARDS				<u>\$ 6,237,523</u>	<u>\$ 1,931,964</u>

* indicates grants awarded prior to December 26, 2014

St. Lucie County, Florida
Schedule of Expenditures of Federal Awards and State Projects
For the Fiscal Year Ended September 30, 2016

Federal/State Agency Pass-through Entity Federal Program/State Project	CFDA CSFA No.	Contract/Grant Number	Pass Through Entity Identifying Number	Expenditures	Transfers to Subrecipients
STATE PROJECTS:					
Florida Department of Agriculture and Consumer Services					
Direct Programs:					
Mosquito Control	42.003	O20321		\$ 56	
Total Florida Department of Agriculture and Consumer Services				<u>56</u>	
Florida Department of Environmental Protection					
Direct Programs:					
Beach Management Funding Assistance Program	37.003	15SL2		10,000	
		15SL3		106,600	
		15SL4		126,476	
		09SL2		12,782	
		13SL1		5,505	
		13SL2		15,749	
		16SL1		<u>202,595</u>	
Total Program:				479,707	
Florida Recreation Development Assistance Program	37.017	A5013		50,000	
Statewide Surface Water Restoration and Wastewater Projects	37.039	S0820		136,984	
Indirect Programs:					
Passed Through The South Florida Water Management District					
Statewide Surface Water Restoration and Wastewater Projects	37.039	4600002795		<u>26,461</u>	
Total Program:				<u>163,445</u>	
Total Florida Department of Environmental Protection				<u>693,152</u>	
Florida Department of Health - Bureau of EMS					
Direct Programs:					
County Grant Awards	64.005	C4059		<u>74,080</u>	<u>74,080</u>
Total Florida Department of Health - Bureau of EMS				<u>74,080</u>	<u>74,080</u>
Florida Department of State and Secretary of State					
Direct Programs:					
State Aid to Libraries	45.030	15-ST-77		12,913	
		16-ST-76		<u>96,863</u>	
Total Program:				109,776	
Public Library Construction Program	45.020	16-PLC-04		<u>129,800</u>	
Total Florida Department of State and Secretary of State				<u>239,576</u>	
Florida Department of Transportation					
Direct Programs:					
Commission for the Transportation Disadvantaged (CTD) Trip and Equipment Grant Program	55.001	GO197		406,161	
		GOC06		<u>136,733</u>	
Total Program:				542,894	
Commission for the Transportation Disadvantaged (CTD) Planning Grant Program	55.002	GO260		20,337	
		GOC80		<u>6,731</u>	
Total Program:				27,068	
Aviation Development Grants	55.004	AR132		19,320	
		AQW02		5,916	
		AQF09		<u>558,936</u>	
Total Program:				584,172	
Seaport Grants	55.005	G0678		15,660	
Public Transit Block Grant Program	55.010	ARR44		388,473	388,473
Public Transit Service Development Program	55.012	ARR83		73,368	72,064
		AR225		<u>11,162</u>	<u>11,162</u>
Total Program:				84,530	
Intermodal Development Program	55.014	AQK84		<u>685,247</u>	
Total Florida Department of Transportation				<u>2,328,044</u>	<u>471,699</u>

St. Lucie County, Florida
Schedule of Expenditures of Federal Awards and State Projects
For the Fiscal Year Ended September 30, 2016

Federal/State Agency Pass-through Entity Federal Program/State Project	CFDA CSFA No.	Contract/Grant Number	Pass Through Entity Identifying Number	Expenditures	Transfers to Subrecipients
Florida Executive Office of the Governor					
Direct Programs:					
Emergency Management Programs	31.063	16-BG-83-10-66-01-056 17-BG-83-10-66-01-063		78,247 26,243	
Total Program:				<u>104,490</u>	
Residential Construction Mitigation Project	31.066	17RC-A1-10-66-01-145		<u>3,346</u>	
Total Florida Executive Office of the Governor				<u>107,836</u>	
Florida Fish and Wildlife Conservation Commission					
Direct Programs:					
Artificial Reef Grants Program	77.007	FWC-15135 FWC-15099		71,356 19,998	
Total Program:				<u>91,354</u>	
Total Florida Fish and Wildlife Conservation Commission				<u>91,354</u>	
Florida Housing Finance Corporation					
Direct Programs:					
State Housing Initiative Partnership (SHIP) Program	40.901	SHIP FY 2014/2015 SHIP FY 2015/2016 SHIP FY 2016/2017		227,711 181,001 69,824	
Total Program:				<u>478,536</u>	
Total Florida Housing Finance Corporation				<u>478,536</u>	
Florida Tourism, Trade, and Economic Development					
Direct Programs:					
Facilities for New Professional Sports, Retained Professional Sports or Retained Spring Training Franchise	73.016			<u>263,826</u>	
Total Florida Tourism, Trade, and Economic Development				<u>263,826</u>	
Florida Department of Law Enforcement					
Direct Program:					
Statewide Criminal Analysis Laboratory System	71.002	CL001		<u>189,895</u>	
Total Florida Department of Law Enforcement				<u>189,895</u>	
TOTAL EXPENDITURES OF STATE PROJECTS				<u><u>\$ 4,466,355</u></u>	<u><u>\$ 545,779</u></u>

St. Lucie County, Florida
Notes to Schedule of Expenditures of Federal Awards and State Projects
Year Ended September 30, 2016

1. Basis of Presentation

The accompanying Schedule of Expenditures of Federal Awards and State Projects (the “Schedule”) includes the federal award and state project activity of St. Lucie County, Florida under programs of the federal government 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*. Because the Schedule presents only a selected portion of the operations of St. Lucie County, Florida, it is not intended to and does not present the financial position, changes in net assets, or cash flows of St. Lucie County, Florida.

2. Summary of Significant Accounting Policies

Expenditures reported on the Schedule are reported 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. Such expenditures are recognized following, as applicable, either the cost principles in OMB Circular A-87, *Cost Principles for State, Local, and Indian Tribal Governments*, or the cost principles contained in Title 2 U.S. Code of Federal Regulations Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance), wherein certain types of expenditures are not allowable or are limited as to reimbursement.

St. Lucie County, Florida has elected not to use the 10-percent de minimis indirect cost rate allowed under the Uniform Guidance.

3. Program Clusters

The Uniform Guidance 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.

4. 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.

5. Program Income

The federal expenditures presented in the Schedule of Expenditures of Federal Awards and State Projects (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.

St. Lucie County, Florida
Notes to Schedule of Expenditures of Federal Awards and State Projects
Year Ended September 30, 2016

<u>Program or Cluster Title</u>	<u>CDFA/CFSA Number</u>	<u>Federal/State Expenditures</u>	<u>Total Expenditures</u>
Community Development Block Grants/ Entitlement Grants – Neighborhood Stabilization Program			
Federal Expenditures reported	14.218	\$ <u> -</u>	-
Plus: Expenditures funded by Program Income			<u>84,621</u>
Total Grant Related Expenditures			<u>\$ 84,621</u>
Community Development Block Grants/ State Program			
Federal Expenditures reported	14.228	\$ <u> 700,213</u>	700,213
Plus: Expenditures funded by Program Income			<u>12,748</u>
Total Grant Related Expenditures			<u>\$ 712,961</u>
Home Investment Partnership Program			
Federal Expenditures reported	14.239	\$ <u> 570,148</u>	570,148
Plus: Expenditures funded by Program Income			<u>200,277</u>
Total Grant Related Expenditures			<u>\$ 770,425</u>
State Housing Initiative Partnership Program			
State Expenditures reported	40.901	\$ <u> 478,536</u>	478,536
Plus: Expenditures funded by Program Income			<u>50,983</u>
Total Grant Related Expenditures			<u>\$ 529,519</u>

St. Lucie County, Florida
 Schedule of Findings and Questioned Cost –
 Federal Awards and State Projects
 September 30, 2016

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	___ X ___ No
Significant deficiency(ies) identified not considered to be material weakness(es)?	_____ Yes	___ X ___ None Reported
Noncompliance material to financial statements noted?	_____ Yes	___ X ___ No

Federal Awards and State Projects

Internal control over major program/project:		
Material weakness(es) identified?	_____ Yes	___ X ___ No
Significant deficiency(ies) identified not considered to be material weakness(es)?	_____ Yes	___ X ___ 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 2 CFR 200.516(a) or Chapter 10.557?	_____ Yes	___ X ___ No

Identification of major programs/projects:

CFDA

<u>Number</u>	<u>Name of Federal Program or Cluster</u>
14.228	Community Development Block Grants/State’s Program
14.239	Home Investment Partnership Program
20.205/20.219	Highway Planning and Construction Cluster
93.563	Child Support Enforcement
97.056	Port Security Grant Program

CSFA

<u>Number</u>	<u>Name of State Projects</u>
37.003	Beach Management Funding Assistance Program
37.039	Statewide Surface Water Restoration
40.901	State Housing initiative Partnership (SHIP) Program
45.020	Public Library Construction Program
55.004	Aviation Development Grants
55.014	Intermodal Development Program

Dollar threshold used to distinguish between Type A and B Federal programs	\$750,000
Dollar threshold used to distinguish between Type A and B State programs	\$300,000

Auditee qualifies as low-risk auditee, pursuant to the Uniform Guidance	___ X ___ Yes	_____ No
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St. Lucie County, Florida
Schedule of Findings and Questioned Cost –
Federal Awards and State Projects (Continued)
September 30, 2016

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, Section 2 CFR 200.516(a), Uniform Guidance.

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.