



# Berger, Toombs, Elam, Gaines & Frank

Certified Public Accountants PL

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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, 2018, and the related notes to the financial statements, and have issued our report thereon dated March 25, 2019.

### 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  
Certified Public Accountants  
Fort Pierce, Florida

March 25, 2019



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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, 2018. 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, 2018.

### ***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.

*Berger Toombs Elam  
Gaines + Frank*

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Certified Public Accountants PL  
Fort Pierce, Florida

March 25, 2019

St. Lucie County, Florida  
**Schedule of Expenditures of Federal Awards and State Projects**  
For the Fiscal Year Ended September 30, 2018

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
<b>FEDERAL AWARDS:</b>					
<b>US Department of Agriculture</b>					
Direct Programs:					
Rural Business Development Grant (RBDG)	10.351	#461036748		\$ 129,753	
Rural Housing Preservation Grant (HPG)	10.433	HPG		1,353	
<b>Total US Department of Agriculture</b>				<u>131,106</u>	
<b>US Department of Commerce</b>					
Direct Programs:					
Economic Development Clusters					
Investments for Public Works and Economic Development Facilities	11.300	04-01-07042		725,636	
Total Economic Development Clusters:				<u>725,636</u>	
<b>Total US Department of Commerce</b>				<u>725,636</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	17SB-0D-12-00-01-023	O72215403	338,334	
Passed Through the Florida Department of Revenue					
Child Support Enforcement	93.563	COC56	36991959	392,108	
<b>Total US Department of Health and Human Services</b>				<u>730,442</u>	
<b>US Department of Homeland Security</b>					
Indirect Programs:					
Passed Through the Florida Division of Emergency Management					
Emergency Management Performance Grants	97.042	18-FG-7A-10-66-01-109 19-FG-AF-10-66-01-107	O72215403 O72215403	96,483 24,271	
Total Program:				<u>120,754</u>	
Passed Through the Florida Division of Emergency Management					
Homeland Security Grant Program	97.067	17-DS-V4-10-66-01-379 18-DS-X1-10-66-01-330	O72215403 O72215403	18,229 58	
Passed Through Volunteer Florida					
Homeland Security Grant Program	97.067	CERT 2017-2018	O72215403	6,799	
Total Program:				<u>25,086</u>	
<b>Total US Department of Homeland Security</b>				<u>145,840</u>	
<b>US Department of Housing and Urban Development</b>					
Direct Programs:					
Continuum of Care Program	14.267	FL0419L4H091601 FL0397L4H091606 FL0310L4H091608 FL0419L48091702 FL0419L4H091702 FL0310L4H091709		69,225 123,939 118,510 14,497 24,824 27,017	
Total Program:				<u>378,012</u>	
Home Investment Partnerships Program	14.239	M14-DC-120234 M15-DC-120234 M16-DC-120234 M17-DC-120234		16,592 103,258 158,496 19,640	
Total Program:				<u>297,986</u>	
Indirect Programs:					
Passed Through Florida Department of Economic Opportunity					
Community Development Block Grants/State's Program	14.228	18DB-OM-10-66-01-H 01	O72215403	10,783	
<b>Total US Department of Housing and Urban Development</b>				<u>686,781</u>	

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
<b>US Department of the Interior - Fish and Wildlife</b>					
Indirect Programs:					
Passed Through Florida Department of Environmental Protection					
Outdoor Recreation-Acquisition, Development and Planning	15.916	WCF#12-00618	CMM60	<u>62,551</u>	
<b>Total US Department of the Interior - Fish and Wildlife</b>				<u>62,551</u>	
<b>US Department of Justice</b>					
Direct Programs:					
Victims of Crimes Act	16.575	VOCA-2017-SLSO-0030		55,942	
State Criminal Alien Assistance Program	16.606	2016-AP-BX-0450		55,364	55,364
DNA Backlog Reduction Program	16.741	2016-DN-BX-0065		198,841	
Paul Coverdell Forensic Sciences Improvement Grant Program	16.742	2016-CD-BX-0030 2017-CD-BX-0010		6,309 <u>11,938</u>	
Total Program:				<u>18,247</u>	
Edward Byrne Memorial Justice Assistance Grant Program	16.738	2016-DJ-BX-0606	O72215403	29,875	29,875
Indirect Programs:					
Passed Through Florida Department of Law Enforcement					
Edward Byrne Memorial Justice Assistance Grant Program	16.738	2015-DJ-BX-0743	O72215403	<u>27,112</u>	<u>27,112</u>
<b>Total US Department of Justice</b>				<u>385,381</u>	<u>112,351</u>
<b>US Department of Transportation</b>					
Direct Programs:					
Federal Transit Cluster					
Federal Transit Capital Investment Grants	20.500	FL-04-0176-00		17,459	17,459
Federal Transit - Formula Grants	20.507	FL-90-X765-00 FL-90-X793-00 FL-90-X846-00 FL-90-X866-00 FL-2017-012-00 FL-2018-010-00 FL-2018-054-00		6,240 2,774 85,900 90,630 911,016 483,071 <u>134,502</u>	2,774 1,685 42,827 860,686 309,442 <u>134,502</u>
Total Program:				1,714,133	1,351,916
Bus and Facilities Formula Program	20.526	FL-2017-043-00		<u>4,095</u>	
Total Federal Transit Clusters:				<u>1,735,687</u>	<u>1,369,375</u>
Federal Aviation Administration					
Airport Improvement Program	20.106	3-12-0023-035-2016		373,828	
Transit Services Programs Cluster:					
New Freedom Program	20.521	FL-57-X046-00		5,737	
Indirect Programs:					
Enhanced Mobility of Seniors and Individuals with Disabilities					
Total Transit Services Programs Cluster:	20.513	G0N76 FL2016-064-0	O72215403	<u>74,973</u>	
				<u>80,710</u>	

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 Transportation - Continued Indirect Programs: Highway Planning and Construction Cluster: Passed through the Florida Department of Transportation Highway Planning and Construction Total Highway Planning and Construction Cluster:	20.205	GOC98 PL-0311(54)	O72215403	<u>594,595</u> <u>594,595</u>	
Passed through the Florida Department of Transportation Non-metropolitan Planning and Research	20.505	GO358	O72215403	108,048	
Formula Grants for Rural Areas	20.509	ARR39	O72215403	<u>61,886</u>	<u>61,886</u>
<b>Total US Department of Transportation</b>				<u>2,954,754</u>	<u>1,431,261</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 2017-2018	C16-12-636	<u>66,083</u>	
<b>Total US Department of Veterans Affairs</b>				<u>66,083</u>	
<b>US Election Assistance Commission</b> Indirect Programs: Passed Through Florida Department of State Help America Vote Act Requirements Payments	90.401	2015-2016-0001-STL	Unable to Locate	<u>74,819</u>	
<b>Total US Election Assistance Commission</b>				<u>74,819</u>	
<b>US Environmental Protection Agency</b> Indirect Programs: Passed Through the Indian River Lagoon Council National Estuary Program	66.456	01-1871 IRL2016-014	GL01-1814 GL01-1814	56,617 <u>200,000</u>	
Total Program:				<u>256,617</u>	
<b>Total US Environmental Protection Agency</b>				<u>256,617</u>	
<b>TOTAL EXPENDITURES OF FEDERAL AWARDS</b>				<u>\$ 6,220,010</u>	<u>\$ 1,543,612</u>



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
<b>STATE PROJECTS:</b>					
<b>Florida Department of Environmental Protection</b>					
Direct Programs:					
Beach Management Funding Assistance Program	37.003	15SL3		24,040	
		16SL1		163,930	
		13SL2		5,156	
		16SL3		145,291	
		17SL1		65,573	
Total Program:				<u>403,990</u>	
Florida Recreation Development Assistance Program	37.017	A7053		1,728	
Statewide Surface Water Restoration and Wastewater Projects	37.039	LP56020		<u>156,417</u>	
<b>Total Florida Department of Environmental Protection</b>				<u>562,135</u>	
<b>Florida Department of Health - Bureau of EMS</b>					
Direct Programs:					
County Grant Awards	64.005	C6059		48,223	48,223
<b>Total Florida Department of Health - Bureau of EMS</b>				<u>48,223</u>	<u>48,223</u>
<b>Florida Department of Law Enforcement</b>					
Direct Programs:					
Statewide Criminal Analysis Laboratory System	71.002	CL001		171,940	
<b>Total Florida Department of Law Enforcement</b>				<u>171,940</u>	
<b>Florida Department of State and Secretary of State</b>					
Direct Programs:					
State Aid to Libraries	45.030	17-ST-73		3,690	
		18-ST-73		105,166	
Total Program:				<u>108,856</u>	
<b>Total Florida Department of State and Secretary of State</b>				<u>108,856</u>	
<b>Florida Department of Transportation</b>					
Direct Programs:					
Commission for the Transportation Disadvantaged (CTD) Trip and Equipment Grant Program	55.001	G0M93		554,262	
		G0N91		75,282	
		G0Y42		5,017	
		G0X62		174,590	
Total Program:				<u>809,151</u>	
Commission for the Transportation Disadvantaged (CTD) Planning Grant Program	55.002	G0N97		19,587	
Aviation Development Grants	55.004	AR084		414,821	
		AQW02		118,427	
		AR132		60,884	
		ARV04		375,446	
		G0415		224,318	
		G0150		170,870	
		G0807		19,583	
		G0E93		209,247	
		G0B99		150,000	
		ARY08		19,440	
		G0328		3,352	
		G0L69		32,000	
Total Program:				<u>1,798,388</u>	
Seaport Grants	55.005	G0678		16,777	
		G0034		22,426	
		G0035		21,264	
Total Program:				<u>60,467</u>	

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
<b>Florida Department of Transportation - Continued</b>					
County Incentive Grant Programs	55.008	G0C99		1,897,931	
Public Transit Block Grant Program	55.010	ARR44		543,838	543,838
Public Transit Service Development Program	55.012	APR83 ARZ25 G0089		74,746 338 139,000	74,746  139,000
Total Program:				<u>214,084</u>	<u>213,746</u>
Intermodal Development Program	55.014	AQK84		834,284	
Transportation Regional Incentive Program	55.026	G0C99		1,897,931	
<b>Total Florida Department of Transportation</b>				<u>8,075,662</u>	<u>757,584</u>
<b>Florida Executive Office of the Governor</b>					
Direct Programs:					
Emergency Management Programs	31.063	18-BG-W9-10-66-01-110 19-BG-21-10-66-01-117		102,860 29,022	
Total Program:				<u>131,882</u>	
Hurricane Loss Mitigation Program	31.066	18HL-AG-10-66-01-006		215,713	
<b>Total Florida Executive Office of the Governor</b>				<u>347,595</u>	
<b>Florida Fish and Wildlife Conservation Commission</b>					
Direct Programs:					
Artificial Reef Grants Program	77.007	FWC-16145 FWC-17019		37,052 30,000	
Total Program:				<u>67,052</u>	
<b>Total Florida Fish and Wildlife Conservation Commission</b>				<u>67,052</u>	
<b>Florida Housing Finance Corporation</b>					
Direct Programs:					
State Housing Initiative Partnership (SHIP) Program	40.901	SHIP FY 2016/2017 SHIP FY 2017/2018		141,873 54,142	
Total Program:				<u>196,015</u>	
<b>Total Florida Housing Finance Corporation</b>				<u>196,015</u>	
<b>TOTAL EXPENDITURES OF STATE PROJECTS</b>				<u>\$ 9,577,478</u>	<u>\$ 805,807</u>

**St. Lucie County, Florida**  
**Notes to Schedule of Expenditures of Federal Awards and State Projects**  
**Year Ended September 30, 2018**

### **1. Bases 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, 2018. 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 position, 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.

**St. Lucie County, Florida**  
**Notes to Schedule of Expenditures of Federal Awards and State Projects**  
**Year Ended September 30, 2018**

**5. 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:

Program or Cluster Title	Federal CFDA Number	Federal Expenditures	Total Expenditures
Community Development Block Grants/Entitlement			
Grants - Neighborhood Stabilization Program			
Federal Expenditures reported on SEFA	14.228	\$ 10,783	10,783
Plus Expenditures funded by Program Income			<u>86,725</u>
Total Grant-Related Expenditures			<u>\$ 97,508</u>
Home Investment Partnership Program			
Federal Expenditures reported on SEFA	14.239	\$ 297,986	297,986
Plus Expenditures funded by Program Income			<u>58,072</u>
Total Grant-Related Expenditures			<u>\$ 356,058</u>

Program or Cluster Title	STATE CSFA Number	State Expenditures	Total Expenditures
State Housing Initiative (SHIP) Program			
State Expenditures reported on SEFA	40.901	\$ 196,015	196,015
Plus Expenditures funded by Program Income			<u>24,118</u>
Total Grant Related Expenditures			<u>\$ 220,133</u>

**St. Lucie County, Florida**  
**Schedule of Findings and Questioned Cost –**  
**Federal Programs and State Projects**  
**Fiscal Year Ended September 30, 2018**

**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 2 CFR 200.516(a) or Chapter 10.557?	_____ Yes <u>  X  </u> No

Identification of major programs/projects:

CFDA	
<u>Number</u>	<u>Name of Federal Program or Cluster</u>
20.500	Federal Transit Cluster
20.507	Federal Transit Cluster
20.526	Federal Transit Cluster

CFSA	
<u>Number</u>	<u>Name of State Projects</u>
31.063	Emergency Management Programs
45.030	State Aid to Libraries
55.001	Disadvantaged (CTD) Trip and Equipment Grant Program
55.008	County Incentive Grant Program
55.010	Public Transit Block Grant Program
55.026	Transportation Regional Incentive 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 Projects	\$300,000

**St. Lucie County, Florida**  
**Schedule of Findings and Questioned Cost –**  
**Federal Awards and State Projects**  
Fiscal Year Ended September 30, 2018

**Section I – Summary of Auditor’s Results (Continued)**

Auditee qualifies as low-risk auditee,  
pursuant to the Uniform Guidance   X   Yes        No

**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.