

CITY OF CLEARWATER, FLORIDA

SINGLE AUDIT PRESENTATION FOR YEAR ENDED SEPTEMBER 30, 2023
JULY 29, 2024



CRI CARR
RIGGS &
INGRAM
CPAs and Advisors

AUDITOR'S REPORTS AND LETTER - Single Audit

City of Clearwater, Florida
Schedule of Expenditures of Federal Awards and State Financial Assistance
For the Year Ended September 30, 2023

- Report on Schedules of Expenditures of Federal Awards and State Financial Assistance Required by the Uniform Guidance and Chapter 10.550
 - Unmodified Opinion on the Schedule of Federal Awards and State Financial Assistance

Federal Grant or Pass Through Grant / Program Title	Assistance Listing Number / AIA	Grants / Subgrant Number	Federal Share of Expenditures	Transfers to Subrecipients
FEDERAL AWARDS				
U.S. Department of Housing and Urban Development				
Community Development Block Grant - Rehabilitation - 2028	14.218	# 38-04C-12-0002	\$ 3,830	\$ 2,205
Community Development Block Grant - Rehabilitation - 2029	14.218	# 38-04C-12-0002	34,289	34,289
COVID-19 - Community Development Block Grant - Rehabilitation - 2020	14.218	# 20-040-12-0002	479,829	463,794
Community Development Block Grant - Rehabilitation - 2020	14.218	# 20-04C-12-0002	233,795	233,862
Community Development Block Grant - Rehabilitation - 2021	14.218	# 21-04C-12-0002	330,260	309,521
Community Development Block Grant - Rehabilitation - 2023	14.218	# 23-04C-12-0002	380,300	78,020
Community Development Block Grant - Rehabilitation - 2020	14.218	Program Income	31,500	31,500
Community Development Block Grant - Rehabilitation - 2023	14.218	Program Income	14,214	14,214
Community Development Block Grant - Rehabilitation - 2023	14.218	Program Income	49,796	-
Total Community Development Block Grant/Rehabilitation Grants Cluster			1,429,707	1,173,081
Community Project Funding - Intra-Cluster	14.231	# 22-CP-41-0236	1,479,242	-
Total Community Project Funding - Intra-Cluster			1,479,242	-
Home Investment Partnership Program	14.239	MA 25-04C-12-0230	383,348	-
Home Investment Partnership Program	14.239	MA 26-04C-12-0230	1,877	-
Home Investment Partnership Program	14.239	MA 27-04C-12-0230	488,968	-
Home Investment Partnership Program	14.239	MA 28-04C-12-0230	31,380	-
Home Investment Partnership Program	14.239	MA 29-04C-12-0230	21,811	-
Home Investment Partnership Program	14.239	MA 21-04C-12-0230	2,624	-
Home Investment Partnership Program	14.239	MA 22-04C-12-0230	40,036	-
Home Investment Partnership Program	14.239	MA 23-04C-12-0230	24,489	-
Home Investment Partnership Program	14.239	Program Income	651,264	-
Total Home Investment Partnership Program			1,969,094	-
Total U.S. Department of Housing and Urban Development			4,362,983	1,173,081
U.S. Department of Justice				
Congressional Reassessment Awards	18.714	1998A-22-CX-00236-BW4	340,000	-
Equitable Sharing Program	18.922	40252000	300,000	-
Total U.S. Department of Justice			640,000	-
U.S. Department of Transportation				
Passed through Florida Dept of Transportation - Highway Planning and Construction (Inter-AD/Highway Program)	20.205	62402	21,836	-
Total U.S. Department of Transportation			21,836	-
U.S. Department of Treasury				
Passed through Florida Department of Law Enforcement - Equitable Sharing Program	22.016	40252000	21,019	-
Total U.S. Department of Treasury			21,019	-
U.S. Department of Homeland Security				
Passed through the Florida Division of Emergency Management - Disaster Grants - Public Assistance (Presidentially Declared Disasters)	91.036	Warrior Area	269,300	-
Total U.S. Dept of Homeland Security			269,300	-
U.S. Environmental Protection Agency				
Revolving Loan, Grants, and Technical Assistance Grants and Cooperative Agreements	96.818	5000421	42,886	-
Total U.S. Environmental Protection Agency			42,886	-
Total Expenditures of Federal Awards			\$ 4,702,440	\$ 1,173,081

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City of Clearwater, Florida
Schedule of Expenditures of Federal Awards and State Financial Assistance
For the Year Ended September 30, 2023

State Grant or Pass Through Grant / Program Title	CSA Number	Grant ID Number	State Share of Expenditures	Transfers to Subrecipients
STATE FINANCIAL ASSISTANCE				
Florida Housing Finance Corporation - State Housing Incentive Partnership Program (SHIP)	40.901	N/A	\$ 1,199,718	\$ 27,250
Total Florida Housing Finance Corporation			1,199,718	27,250
Florida Department of Transportation				
Avaliation Grant Program (Security System Upgrade)	55.004	FFN-438113-1-04-01 Contract Number: 53854	4,052	-
Avaliation Grant Program (Self-Car Purchase)	55.004	FFN-452809-1-04-01 Contract Number: 62499	11,752	-
Total Florida Department of Transportation			15,804	-
Florida Department of Economic Opportunity - Economic Development Partnership	40.040	N/A	505,004	-
Total Florida Department of Economic Opportunity			505,004	-
Florida Department of Environmental Protection				
Statewide Water Quality Restoration Projects	37.039	EPAG05	1,296,722	-
Total Florida Department of Environmental Protection			1,296,722	-
Florida Department of Law Enforcement				
Assist with Investigative Operations (ASST)	71.010	28011	2,099	-
FEMA Drone Replacement Program	71.002	3X026	25,615	-
Total Florida Department of Law Enforcement			27,714	-
Total Expenditures of State Financial Assistance			\$ 3,034,962	\$ 27,250
Total Expenditures of Federal Awards and State Financial Assistance			\$ 7,997,412	\$ 1,300,331

AUDITOR'S REPORTS AND LETTER - Single Audit

- **Independent Auditor's Report on Compliance for each Major Federal Program and State Project and Internal Control over Compliance**
 - Federal Awards - **Unmodified opinion**
 - Economic Development Initiative, Community Project Funding, and Miscellaneous grants - Imagine Clearwater – 14.251
 - Home Investment Partnerships Program – 14.239
 - Federal Awards - **Qualified opinion**
 - Community Development Block Grants/Entitlement Grants Cluster – 14.218
 - State Projects - **Unmodified opinion**
 - State Housing Initiative Partnership Program (SHIP) – 40.901
 - Statewide Water Quality Restoration Projects – 37.039

- There are three types of audit opinions:
 - **Unmodified opinion** - or clean opinion - financial statements present fairly in all material respects, the financial position and results of the entity.
 - **Qualified opinion** - the financial statements contain material misstatements or omissions. Readers should regard the statements with caution. The reason for the qualified opinion is provided.
 - **Adverse opinion** - An adverse opinion is expressed when the auditor, having obtained sufficient appropriate audit evidence, concludes that misstatements, individually or in the aggregate, are both material and pervasive to the financial report.

Schedule of Findings and Questioned Costs

Part I – Summary of Auditor’s Results

Financial Statements:

1. Type of Auditor’s report issued: **Unmodified**
2. Internal control over financial reporting:
 - a. Material weaknesses identified? **No**
 - b. Significant deficiencies identified not considered to be material weaknesses? **None noted**
- c. Noncompliance material to the financial statements noted? **No**

Federal Awards:

1. Type of Auditor’s report issued on compliance for major programs
 - a. ALN 14.218 – **Qualified**
 - b. All other major federal programs - **Unmodified**
2. Internal control over major programs:
 - a. a. Material weaknesses identified? **Yes**
 - b. b. Significant deficiencies identified not considered to be material weaknesses? **None noted**
3. Any audit findings disclosed that are required to be reported in accordance with 2CFR section 200.516(a)? **Yes**
4. Identification of major programs:

Federal Awards

ALN

Community Development Block Grants / Entitlement Grants Cluster	14.218
Economic Development Initiative, Community Project Funding, and Miscellaneous Grants	14.251
Home Investment Partnership Program (HOME)	14.239

5. Dollar threshold used to distinguish between type A and type B programs: **\$750,000**
6. Auditee qualified as low-risk auditee under 2 CFR 200.520? **Yes**

Schedule of Findings and Questioned Costs

State Awards:

1. Type of Auditor's report issued on compliance for major programs: **Unmodified**
2. Internal control over major programs:
 - a. Material weaknesses identified? **No**
 - b. Significant deficiencies identified not considered to be material weaknesses? **None noted**
3. Any audit findings disclosed that are required to be reported in accordance with Rule 10.554(1)(l)(4)? **No**

4. Identification of major projects:

State Projects

CSFA

State Housing Initiative Partnership

40.901

Statewide Water Quality Restoration Projects

37.039

7. Dollar threshold used to distinguish between type A and type B programs: **\$750,000**

Schedule of Findings and Questioned Costs

- **Material weakness**

- **Federal Program ALN 14.218 CDBG**

- **Compliance Requirement: Reporting**

- **Criteria:** 2 CFR Part 170 requires non-federal entities making first-tier subawards of federal funding to comply with the reporting requirements of the Federal Funding Accountability and Transparency Act of 2006 (FFATA) (Public Law 109-282), as amended by section 6202 of Public Law 110-252. Compliance with FFATA requires prime recipients, to report certain information about subawards to the FFATA Subaward Reporting System (FSRS) by the end of the month, plus 30 days, in which the award is made.

- **Condition:** The City did not report required information about subawards made under Assistance Listing No. 14.218 to the FSRS as required by FFATA within the timeline required.

- Population of subawards subject to FFATA reporting that were not reported: 3 subawards, \$263,960

- **Management's response:** Management will document a procedure by which Economic Development and Housing Department staff will execute the reporting requirement, to be reviewed and verified by the Assistant Director.

QUESTIONS?

