



CITY OF CLEARWATER, FLORIDA

Schedules of Expenditures of Federal Awards and State Financial Assistance and Reports as Required by the Uniform Guidance and Chapter 10.550, *Rules of the Auditor General*

September 30, 2023

(With Independent Auditor's Report Thereon)



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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***

To the Honorable Mayor and City Council Members
City of Clearwater, Florida

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of the City of Clearwater, Florida (the “City”), as of and for the year ended September 30, 2023, and the related notes to the financial statements, which collectively comprise the City’s basic financial statements and have issued our report thereon dated April 1, 2024. We have also audited the financial statements of each of the City’s nonmajor governmental funds, nonmajor enterprise funds, internal service funds, and fiduciary funds as of and for the year ended September 30, 2023.

Report on Internal Control over Financial Reporting

In planning and performing our audit of the financial statements, we considered the City of Clearwater, Florida’s internal control over financial reporting (internal control) as a basis for designing audit procedures that are appropriate in the circumstances for the purpose of expressing our opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the City’s internal control. Accordingly, we do not express an opinion on the effectiveness of the City’s internal control.

A deficiency in internal control exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, misstatements on a timely basis. A *material weakness* is a deficiency, or a combination of deficiencies, in internal control such that there is a reasonable possibility that a material misstatement of the 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 was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses. However, material weaknesses or significant deficiencies may exist that were not identified.

Report on Compliance and Other Matters

As part of obtaining reasonable assurance about whether the City of Clearwater, Florida's financial statements are free from 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 financial statements. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance 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.

Carr, Riggs & Ingram, L.L.C.

Clearwater, Florida
April 1, 2024



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

To the Honorable Mayor and City Council Members
City of Clearwater, Florida

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

Qualified and Unmodified Opinions

We have audited the City of Clearwater, Florida’s (the “City”) compliance with the types of compliance requirements identified as subject to audit in the *OMB Compliance Supplement* and the requirements identified as subject to audit in the *State of Florida Department of Financial Services’ State Projects Compliance Supplement* that could have a direct and material effect on each of the City’s major federal programs and major state projects for the year ended September 30, 2023. The City’s major federal programs and major state projects are identified in the summary of auditor’s results section of the accompanying schedule of findings and questioned costs.

Qualified Opinion on ALN 14.218 Community Development Block Grants / Entitlement Grants

In our opinion, except for the noncompliance described in the Basis for Qualified and Unmodified Opinions section of our report, the City of Clearwater, Florida complied, in all material respects, with the compliance requirements referred to above that could have a direct and material effect on ALN 14.218 Community Development Block Grants / Entitlement Grants for the year ended September 30, 2023.

Unmodified Opinion on Each of the Other Major Federal Programs and Major State Projects

In our opinion, the City complied, in all material respects, with the compliance requirements referred to above that could have a direct and material effect on each of its other major federal programs and state projects identified in the summary of auditor’s results section of the accompanying schedule of findings and questioned costs for the year ended September 30, 2023.

Basis for Qualified and Unmodified Opinions

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 Chapter 10.550, Rules of the Auditor General, *Florida Single Audit Act Audits – Local Governmental Entity Audits*. Our responsibilities under those standards and the Uniform Guidance and Chapter 10.550, Rules of the Auditor General, are further described in the Auditor’s Responsibilities for the Audit of Compliance section of our report.

We are required to be independent of the City and to meet our other ethical responsibilities, in accordance with relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our qualified and unmodified

opinions on compliance for each major federal program and state project. Our audit does not provide a legal determination of City's compliance with the compliance requirements referred to above.

Matter Giving Rise to Qualified Opinion on ALN 14.218 Community Development Block Grants / Entitlement Grants

As described in the accompanying schedule of findings and questioned costs, the City of Clearwater, Florida did not comply with requirements regarding ALN 14.218 Community Development Block Grants / Entitlement Grants as described in finding number 2023-001 for Reporting.

Compliance with such requirements is necessary, in our opinion, for the City of Clearwater, Florida to comply with the requirements applicable to that program.

Responsibilities of Management for Compliance

Management is responsible for compliance with the requirements referred to above and for the design, implementation, and maintenance of effective internal control over compliance with the requirements of laws, statutes, regulations, rules, and provisions of contracts or grant agreements applicable to City's federal programs and state projects.

Auditor's Responsibilities for the Audit of Compliance

Our objectives are to obtain reasonable assurance about whether material noncompliance with the compliance requirements referred to above occurred, whether due to fraud or error, and express an opinion on the City's compliance based on our audit. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with generally accepted auditing standards, *Government Auditing Standards*, the Uniform Guidance and Chapter 10.550, Rules of the Auditor General, will always detect material noncompliance when it exists. The risk of not detecting material noncompliance resulting from fraud is higher than for that resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Noncompliance with the compliance requirements referred to above is considered material if there is a substantial likelihood that, individually or in the aggregate, it would influence the judgment made by a reasonable user of the report on compliance about City's compliance with the requirements of each major federal program and state project as a whole.

In performing an audit in accordance with generally accepted auditing standards, *Government Auditing Standards*, the Uniform Guidance, and Chapter 10.550, Rules of the Auditor General, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material noncompliance, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding City's compliance with the compliance requirements referred to above and performing such other procedures as we considered necessary in the circumstances.
- Obtain an understanding of City's internal control over compliance relevant to the audit in order to design audit procedures that are appropriate in the circumstances and to test and report on internal control over compliance in accordance with the Uniform Guidance and Chapter 10.550, Rules of the Auditor General, but not for the purpose of expressing an opinion on the effectiveness of City's internal control over compliance. Accordingly, no such opinion is expressed.

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

Other Matters

Government Auditing Standards requires the auditor to perform limited procedures on the City of Clearwater, Florida's response to the noncompliance findings identified in our compliance audit described in the accompanying schedule of findings and questioned costs. The City of Clearwater, Florida's response was not subjected to the other auditing procedures applied in the audit of compliance and, accordingly, we express no opinion on the response.

Report on Internal Control over Compliance

Our consideration of internal control over compliance was for the limited purpose described in the Auditor's Responsibilities for the Audit of Compliance section above and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies in internal control over compliance and therefore, material weaknesses or significant deficiencies may exist that were not identified. However, as discussed below, we did identify certain deficiencies in internal control over compliance that we consider to be material weaknesses.

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 a 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 a material weakness in internal control over compliance, yet important enough to merit attention by those charged with governance. We consider the deficiency in internal control over compliance described in the accompanying schedule of findings and questioned costs as item 2023-001 to be a material weakness.

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

Government Auditing Standards requires the auditor to perform limited procedures on the City of Clearwater, Florida's response to the internal control over compliance findings identified in our compliance audit described in the accompanying schedule of findings and questioned costs. The City of Clearwater, Florida's response was not subjected to the other auditing procedures applied in the audit of compliance and, accordingly, we express no opinion on the response.

The purpose of this report on internal control over compliance is solely to describe the scope of our testing of internal control over compliance and the results of that testing based on the requirements of the Uniform Guidance and Chapter 10.550, Rules of the Auditor General. Accordingly, this report is not suitable for any other purpose.

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

We have audited the financial statements of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of the City of Clearwater, Florida, as of and for the year ended September 30, 2023, and the related notes to the financial statements, which collectively comprise the City's basic financial statements. We issued our report thereon dated April 1, 2024, which contained unmodified opinions on those financial statements. Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the basic financial statements. The accompanying schedules of expenditures of federal awards and state financial assistance, as required by Title 2 U.S. *Code of Federal Regulations* Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards*, and Chapter 10.550, Rule of the Auditor General, are presented for purposes of additional analysis and are not a required part of the basic financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statements. The information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the schedule of expenditures of federal awards and state financial assistance are fairly stated, in all material respects, in relation to the basic financial statements as a whole.

Carr, Rigg & Ingram, L.L.C.

Clearwater, Florida
June 27, 2024

City of Clearwater, Florida

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

Federal Grantor / Pass-through Grantor / Program Title	Assistance Listing Number ALN	Grant I.D. Number	Federal Share of Expenditures	Transfers to Subrecipients
FEDERAL AWARDS				
U.S. Department of Housing and Urban Development:				
Community Development Block Grant - Entitlement - 2018	14.218	B-18-MC-12-0002	\$ 7,630	\$ 7,205
Community Development Block Grant - Entitlement - 2019	14.218	B-19-MC-12-0002	52,678	52,393
COVID 19 - Community Development Block Grant - Entitlement - 2020	14.218	B-20-MW-12-0002	479,829	443,794
Community Development Block Grant - Entitlement - 2020	14.218	B-20-MC-12-0002	211,935	216,362
Community Development Block Grant - Entitlement - 2021	14.218	B-21-MC-12-0002	516,765	329,521
Community Development Block Grant - Entitlement - 2023	14.218	B-22-MC-12-0002	140,300	78,012
Community Development Block Grant - Entitlement - 2020	14.218	Program Income	31,500	31,500
Community Development Block Grant - Entitlement - 2023	14.218	Program Income	14,274	14,274
Community Development Block Grant - Entitlement - 2023	14.218	Program Income	48,796	-
Total Community Development Block Grants/Entitlement Grants Cluster			1,503,707	1,173,061
Community Project Funding - Imagine Clearwater	14.251	B-22-CP-FL-0236	1,493,242	-
Total Community Project Funding - Imagine Clearwater			1,493,242	-
Home Investment Partnerships Program	14.239	M-15-MC-12-0230	163,348	-
Home Investment Partnerships Program	14.239	M-16-MC-12-0230	1,877	-
Home Investment Partnerships Program	14.239	M-17-MC-12-0230	488,986	-
Home Investment Partnerships Program	14.239	M-19-MC-12-0230	37,380	-
Home Investment Partnerships Program	14.239	M-20-MC-12-0230	12,141	-
Home Investment Partnerships Program	14.239	M-21-MC-12-0230	2,614	-
Home Investment Partnerships Program	14.239	M-22-MC-12-0230	44,036	-
Home Investment Partnerships Program	14.239	M-21-MP-12-0230	14,488	-
Home Investment Partnerships Program	14.239	Program Income	601,164	-
Total Home Investment Partnerships Program			1,366,034	-
Total U.S. Department of Housing and Urban Development			4,362,983	1,173,061
U.S. Department of Justice:				
Congressionally Recommended Awards	16.753	15PBJA-22-GG-00216-BRND	144,000	-
Equitable Sharing Program	16.922	FL0520300	100,000	-
Total U.S. Department of Justice			244,000	-
U.S. Department of Transportation:				
Passed through Florida Dept of Transportation: Highway Planning and Construction (Federal-Aid Highway Program)	20.205	G2A92	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	21.016	FL0520300	21,019	-
Total U.S. Department of Treasury			21,019	-
U.S. Department of Homeland Securities				
Passed through the Florida Division of Emergency Management Disaster Grants - Public Assistance (Presidentially Declared Disasters)	97.036	Hurricane Irma	269,926	-
Total U.S. Dept of Homeland Security			269,926	-
U.S. Environmental Protection Agency				
Brownfields Training, Research, and Technical Assistance Grants and Cooperative Agreements	66.818	02D09421	42,886	-
Total U.S. Environmental Protection Agency			42,886	-
Total Expenditures of Federal Awards			\$ 4,962,650	\$ 1,173,061

City of Clearwater, Florida

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

State Grantor / Pass-through Grantor / Program Title	CSFA Number	Grant I.D. Number	State Share of Expenditures	Transfers to Subrecipients
STATE FINANCIAL ASSISTANCE				
Florida Housing Finance Corporation:				
State Housing Initiative 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:				
Aviation Grant Program (Security System Upgrade)	55.004	FPN: 438512-1-94-01 Contract Number: G1K66	4,052	-
Aviation Grant Program (Golf Cart Purchase)	55.004	FPN: 452809-1-94-01 Contract Number G2H99	11,752	-
Total Florida Department of Transportation			15,804	-
Florida Department of Economic Opportunity:				
Economic Development Partnerships	40.040	N/A	500,004	-
Total Florida Department of Economic Opportunity			500,004	-
Florida Department of Environmental Protection				
Statewide Water Quality Restoration Projects	37.039	LPA0265	1,296,722	-
Total Florida Department of Environmental Protection:			1,296,722	-
Florida Department of Law Enforcement				
Assist with Investigative Operations (ESST)	71.010	Z4011	2,099	-
FDLE Drone Replacement Program	71.092	3X026	20,415	-
Total Florida Department of Law Enforcement:			22,514	-
Total Expenditures of State Financial Assistance			\$ 3,034,762	\$ 27,250
Total Expenditures of Federal Awards and State Financial Assistance			\$ 7,997,412	\$ 1,200,311

City of Clearwater, Florida
Notes to Schedule of Expenditures of Federal Awards and
State Financial Assistance

NOTE 1 – Basis of Presentation

(a) Reporting Entity

The accompanying Schedule of Expenditures of Federal Awards and State Financial Assistance Projects (“Schedule”) presents the activity of all federal financial and state grant activity projects of the City of Clearwater, Florida (the “City”). Federal and state financial assistance received directly from federal and state agencies, and federal financial assistance passed through other governmental agencies are included on the schedules. 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.

(b) Disaster Grants – Public Assistance (Presidentially Declared Disaster) (97.036)

After a Presidentialy Declared Disaster, the Federal Emergency Management Agency (FEMA) provides a Public Assistance Grant to reimburse eligible costs associated with emergency response, debris removal, and eligible costs associated with repair, replacement, or restoration of disaster-damaged facilities. The Federal Government reimburses in the form of cost-shared grants.

During fiscal 2023, FEMA approved \$269,926 of eligible expenditures that were incurred in prior years and included in the Schedule.

NOTE 2 – Basis of Accounting

The accompanying Schedule of Expenditures of Federal Awards and State Financial Assistance Projects is presented using the modified accrual or accrual basis of accounting, depending on the type of fund in which the grant is recorded, as described in Note I.C. to the City’s basic financial statements.

NOTE 3 – ALN/CSFA Numbers

ALN numbers represent Assistance Listing Numbers and apply only to federal awards. CSFA numbers represent Catalog of State Financial Assistance and apply only to state financial assistance.

NOTE 4 – Subrecipients

Of the federal and state expenditures presented in the Schedule, the City provided federal and state awards to subrecipients as follows:

Program Title	Federal ALN/ State CFSA	Amount Provided To Subrecipients
U.S. HUD Community Development Block Grant	14.218	\$1,173,061
State Housing Initiative Partnership Program (SHIP)	40.901	\$ 27,250

City of Clearwater, Florida
Notes to Schedule of Expenditures of Federal Awards and
State Financial Assistance

NOTE 5 – Loans Outstanding

The current year additions related to the loans are included in the Schedule of Expenditures of Federal Awards and State Financial Assistance Projects. The City had the following loan balances outstanding, net of \$11,702,067 allowance for uncollectable accounts, at September 30, 2023:

14.218	Community Development Block Grant	\$ 1,800,144
14.239	Home Investment Partnership Program	1,975,868
40.901	State Housing Initiative Partnership	<u>2,291,464</u>
		<u>\$ 6,067,476</u>

NOTE 6 – Indirect Cost Rate

The City did not utilize the 10% de minimis indirect cost rates for reimbursement of grant expenditures for the fiscal year ended September 30, 2023.

City of Clearwater, Florida 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 | ALN 14.218 – Qualified
All other major federal programs - Unmodified |
| 2. Internal control over major programs: | |
| a. Material weaknesses identified? | Yes |
| 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 |

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)(I)(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 |

City of Clearwater, Florida Schedule of Findings and Questioned Costs

Part II – Financial Statement Findings

None

Part III – Findings and Questioned Costs – Federal Programs

Material Weakness

Finding Number: 2023-001

ALN 14.218:

Federal Program: Community Development Block Grants / Entitlement Grants Cluster

Passed through: N/A

Contract Number and Year: Program Year 2023

Compliance Requirement: Reporting

Questioned Costs: N/A

Criteria: 2 CFR section 200.303 – Internal Controls of the Uniform Guidance states that the non-federal entity must (a) establish and maintain effective internal controls over federal award that provides reasonable assurance that the non-federal entity is managing the federal award in compliance with federal statutes, regulations, and the terms and conditions of the federal award. These internal controls should be in compliance with guidance in “Standards in Internal Control in the Federal Government” issued by the Comptroller General of the United States or the “Internal Control by the Committee of Sponsoring Organizations of the Treadway Commission (COSO)”.

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: 3 subawards, \$263,960

Subawards not reported: 3 subawards, \$263,960

Report not timely: 3 subawards, \$263,960

Sub award amount incorrect: 3 subawards, \$263,960

Subaward missing key elements: 3 subawards, \$263,960

Cause/Effect: The City did not have internal controls in place to ensure accurate and timely subaward information is reported to the FSRS.

Auditor’s Recommendation: We recommend that the City have policies in place to ensure information is reported to the FSRS as required by FFATA.

Response: See Corrective Action Plan Letter

Part IV – Findings and Questioned Costs – State Projects

None



CITY OF CLEARWATER

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TELEPHONE (727) 562-4530

April 26, 2024

Corrective Action Plan for the City of Clearwater, Florida for Fiscal Year 2023

The Corrective Action Plan, indicating the parties responsible for implementation, is presented as follows:

Finding Number: 2023-001 – Material Weakness

Corrective Action Plan: Management will document a procedure by which Economic Development & Housing Department staff will execute the reporting requirement, to be reviewed and verified by the Assistant Director.

Responsible Party: Chuck Lane, Assistant Director, Economic Development & Housing Department

Anticipated Date of Completion: June 1, 2024

Jay Ravins
Finance Director

Ryan Cotton, Councilmember
Mike Mannino, Councilmember

Bruce Rector, Mayor



David Allbritton, Councilmember
Lina Teixeira, Councilmember

"Equal Employment and Affirmative Action Employer"

City of Clearwater, Florida Summary Schedule of Prior Audit Findings

Significant Deficiency

Finding Number: 2022-001

Financial Reporting

Condition: The carrying amount of liabilities for estimated unpaid claims was overstated in the financial statements.

Recommendation: The City should review accounting policies and processes to ensure transactions are recorded in accordance with generally accepted accounting principles.

Current Status: This finding is fully corrected.