

2024

Alachua County, Florida

Single Audit Reports and
Management Letter

September 30, 2024

**SINGLE AUDIT REPORTS
AND
MANAGEMENT LETTER**

ALACHUA COUNTY, FLORIDA

SEPTEMBER 30, 2024

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INDEPENDENT AUDITOR'S REPORT

The Honorable Board of County Commissioners
and Constitutional Officers
Alachua County, Florida

Report on the Audit of the Financial Statements

Opinions

We have audited the accompanying financial statements of the governmental activities, the business-type activities, the aggregate discretely presented component units, each major fund, and the aggregate remaining fund information of Alachua County, Florida (the County) as of and for the year ended September 30, 2024, and the related notes to the financial statements, which collectively comprise the County's basic financial statements as listed in the table of contents.

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, the business-type activities, the aggregate discretely presented component units, each major fund, and the aggregate remaining fund information of the County as of September 30, 2024, and the respective changes in financial position, and, where applicable, cash flows thereof for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Basis for Opinions

We conducted our audit in accordance with 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. Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are required to be independent of the County and to meet our other ethical responsibilities, in accordance with the 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 audit opinions.

Emphasis of a Matter

As described in Note 1E to the financial statements, in 2024, the County adopted new accounting guidance, Governmental Accounting Standards Board Statement No. 100, *Accounting Changes and Error Corrections*. Our opinion is not modified with respect to this matter.

Responsibilities of Management for the Financial Statements

Management is responsible for the preparation and fair presentation of the financial statements in accordance with accounting principles generally accepted in the United States of America, and for the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

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The Honorable Board of County Commissioners
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Alachua County, Florida

INDEPENDENT AUDITOR'S REPORT

In preparing the financial statements, management is required to evaluate whether there are conditions or events, considered in the aggregate, that raise substantial doubt about the County's ability to continue as a going concern for twelve months beyond the financial statement date, including any currently known information that may raise substantial doubt shortly thereafter.

Auditor's Responsibilities for the Audit of the Financial Statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinions. 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 and *Government Auditing Standards* will always detect a material misstatement when it exists. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Misstatements are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment made by a reasonable user based on the financial statements.

In performing an audit in accordance with generally accepted auditing standards and *Government Auditing Standards*, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material misstatement of the financial statements, 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 the amounts and disclosures in the financial statements.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the County's internal control. Accordingly, no such opinion is expressed.
- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statements.
- Conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about the County's ability to continue as a going concern for a reasonable period of time.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit, significant audit findings, and certain internal control-related matters that we identified during the audit.

The Honorable Board of County Commissioners
and Constitutional Officers
Alachua County, Florida

INDEPENDENT AUDITOR'S REPORT

Other Matters

Required Supplementary Information

Accounting principles generally accepted in the United States of America require that the management's discussion and analysis and required supplementary information, as listed in the table of contents, be presented to supplement the basic financial statements. Such information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board, who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

Supplementary Information

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the County's basic financial statements. The accompanying combining and individual fund financial statements (supplementary information, as listed in the table of contents) and the schedule 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* (Uniform Guidance) and Chapter 10.550, *Rules of the Auditor General*, are presented for the purposes of additional analysis and are not a required part of the basic financial statements. The combining and individual fund financial statements and the schedule of expenditures of federal awards and state financial assistance are the responsibility of management and were derived from, and relate directly to, the underlying accounting and other records used to prepare the basic financial statements. Such 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 themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the combining and individual fund statements and 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.

The Honorable Board of County Commissioners
and Constitutional Officers
Alachua County, Florida

INDEPENDENT AUDITOR'S REPORT

Other Reporting Required by *Government Auditing Standards*

In accordance with *Government Auditing Standards*, we have also issued a report dated April 29 2025, on our consideration of the County's internal control over financial reporting and our tests of its compliance with certain provisions of laws, regulations, contracts and grant agreements, and other matters. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the County's internal control over financial reporting and compliance.

Purvis Gray

April 29, 2025
Gainesville, Florida

ALACHUA COUNTY, FLORIDA
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS AND STATE FINANCIAL ASSISTANCE
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2024

Federal/State Agency, Pass-Through Entity, Federal Program/State Project	Assistance Listing/ CSFA No.	Contract/Grant Number	Expenditures	Transfer to Subrecipients	Received as Subrecipients
Department of Agriculture					
SNAP Cluster					
<i>Passed Through Florida Department of Commerce:</i>					
State Administrative Matching Grants for the Supplemental Nutrition Assistance Program	10.561	FSH24-43157	\$ 93,040	\$ 769	\$ -
State Administrative Matching Grants for the Supplemental Nutrition Assistance Program	10.561	FSH24-43907	19,664	-	-
		10.561 Total	<u>112,704</u>	<u>769</u>	<u>-</u>
SNAP Cluster Total			<u>112,704</u>	<u>769</u>	<u>-</u>
Department of Housing and Urban Development					
<i>Passed Through Florida Department of Commerce:</i>					
COVID-19-Community Development Block Grant/State's Program and Non-Entitlement Grants in Hawaii	14.228	22CV-S25	188,484	-	-
Department of Justice					
<i>Passed Through Florida Office of Attorney General:</i>					
Crime Victim Assistance	16.575	VOCA-2023-195	400,977	-	-
Crime Victim Assistance	16.575	VOCA-2023-00037	91,678	-	-
		16.575 Total	<u>492,655</u>	<u>-</u>	<u>-</u>
<i>Direct Program:</i>					
Public Safety Partnership and Community Policing Grants	16.710	15JCOPS-21-GG-02335-SPPS	66,617	-	-
<i>Direct Program:</i>					
Edward Byrne Memorial Justice Assistance Grant Program: Law Enforcement Equipment and Programs	16.738	15PBJA-23-GG-03291-JAGX	70,470	-	-
<i>Passed Through Florida Department of Law Enforcement:</i>					
Edward Byrne Memorial Justice Assistance Grant Program: Law Enforcement Equipment and Supplies Program	16.738	8C168	25,053	-	-
Law Enforcement Equipment and Supplies Program	16.738	R7111	20,235	-	-
		16.738 Total	<u>115,758</u>	<u>-</u>	<u>-</u>
<i>Direct Program:</i>					
Criminal and Juvenile Justice and Mental Health Collaboration Program: Alachua County FY20 JMHCP Project	16.745	2020-MO-BX-0021	163,652	-	-
<i>Direct Program:</i>					
Equitable Sharing Program	16.922	N/A	99,572	-	-
Department of Labor					
Employment Service Cluster - <1>					
<i>Passed Through Florida Department of Commerce:</i>					
Employment Service/Wagner-Peyser Funded Activities					
CSNCFL - Wagner-Peyser Hope Florida - Board 26	17.207	WPB24 - 43969	30,662	641	-
CSNCFL - Wagner-Peyser Hope Florida Navigator - Board 26	17.207	WPB25 - 44157	1,262	16	-
CSNCFL - Wagner-Peyser Apprenticeship Navigator - Board 26	17.207	WPB25 - 44180	325	-	-
CSNCFL - Wagner-Peyser Fund Board 9	17.207	WPA24 - 42875	92,170	200	-
CSNCFL - Wagner-Peyser Fund Board 26	17.207	WPA24 - 43968	984	-	-
CSNCFL - Wagner-Peyser Fund Board 26	17.207	WPA25 - 44031	39,103	-	-
		17.207 Total	<u>164,506</u>	<u>857</u>	<u>-</u>
Jobs for Veterans State Grants					
CSNCFL - Veterans Program - Disabled Veterans - Board 9	17.801	DVP23- 42338	8,439	-	-
CSNCFL - Veterans Program - Disabled Veterans - Board 9	17.801	DVP24- 43318	23,526	-	-
CSNCFL - Veterans Program - Disabled Veterans - Board 26	17.801	DVP24- 43912	17,344	-	-
CSNCFL - Veterans Program - Local Veterans - Board 9	17.801	LVR23 - 42207	2,849	-	-
CSNCFL - Veterans Program - Local Veterans - Board 9	17.801	LVR24 - 43264	12,848	-	-
CSNCFL - Veterans Program - Local Veterans - Board 26	17.801	LVR24 - 43913	5,522	-	-
CSNCFL - Veterans Program - Consolidated DVOP-LVER - Board 26	17.801	LVR24 - 44116	8,977	-	-
		17.801 Total	<u>79,505</u>	<u>-</u>	<u>-</u>
Employment Service Cluster Total			<u>244,011</u>	<u>857</u>	<u>-</u>

ALACHUA COUNTY, FLORIDA
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS AND STATE FINANCIAL ASSISTANCE
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2024
(Continued)

Federal/State Agency, Pass-Through Entity, Federal Program/State Project	Assistance Listing/ CSFA No.	Contract/Grant Number	Expenditures	Transfer to Subrecipients	Received as Subrecipients
<i>Passed Through Florida Department of Commerce:</i>					
Unemployment Insurance					
CSNCFL - Reemployment Services and Eligibility Assessments - Board 9	17.225	UCR22 - 041938	\$ 11,650	\$ -	\$ -
CSNCFL - Reemployment Services and Eligibility Assessments - Board 9	17.225	UCR23 - 043076	26,111	-	-
CSNCFL - Reemployment Services and Eligibility Assessments - Board 26	17.225	UCR23 - 043914	61,927	486	-
		17.225 Total	99,688	486	-
<i>Passed Through Florida Department of Commerce:</i>					
Trade Adjustment Assistance					
CSNCFL - Trade Adjustment Assistance - Case Management - Board 9	17.245	TAC22 - 43198	21,867	-	-
CSNCFL - Trade Adjustment Assistance - Case Management - Board 26	17.245	TAC22 - 43967	8,549	2	-
CSNCFL - Trade Adjustment Assistance - Training - Board 9	17.245	TAT22 - 43188	30,857	-	-
CSNCFL - Trade Adjustment Assistance - Training - Board 26	17.245	TAT22 - 43966	4,139	-	-
		17.245 Total	65,412	2	-
Workforce Innovation and Opportunity Act Cluster - <2>					
<i>Passed Through Florida Department of Commerce:</i>					
WIOA Adult Program					
CSNCFL - WIA Adult Program - Board 9	17.258	WIA23 - 41517	60,379	-	-
CSNCFL - WIA Adult Program - Board 9	17.258	WIA24 - 42794	260,211	1,888	-
CSNCFL - WIO Adult Program - Board 26	17.258	WIA24 - 43977	177,448	1,952	-
CSNCFL - WIA Adult Program - Board 26	17.258	WIA25 - 44083	132,213	-	-
CSNCFL - WIA Rural Initiatives SFY24-25 - Board 26	17.258	WIS24 - 44050	619	1	-
CSNCFL - Hope Florida - Board 9	17.258	WIS24 - 43051	5,974	50	-
CSNCFL - Hope Florida - Board 26	17.258	WIS24 - 43973	12,897	63	-
CSNCFL - Board Consolidation & Realignment - Board 9	17.258	WIS23 - 43208	6,504	-	-
CSNCFL - Board Consolidation & Realignment - Board 9	17.258	WIS23 - 43719	82	-	-
CSNCFL - Board Consolidation & Realignment - Board 26	17.258	WIS23 - 43972	5,321	-	-
CSNCFL - Board Consolidation & Realignment - Board 26	17.258	WIS23 - 43970	13,225	-	-
CSNCFL - Board Consolidation & Realignment - Board 26	17.258	WIS24 - 44594	9,740	-	-
CSNCFL - Board Consolidation & Realignment - Board 26	17.258	WIS23 - 43971	6,848	-	-
CSNCFL - WIOA Get There Faster At-Risk Floridians 2021	17.258	WIS22-40897	79,184	-	-
		17.258 Total	770,645	3,954	-
<i>Passed Through Florida Department of Commerce:</i>					
WIOA Youth Activities					
CSNCFL - WIA Youth Activities - Board 9	17.259	WIY23-41371	700,982	4,022	-
CSNCFL - WIA Youth Activities - Board 9	17.259	WIY24-42507	296,725	3,846	-
CSNCFL - WIA Youth Activities - Board 26	17.259	WIY24-043975	495,139	2,747	-
CSNCFL - WIOA Rural Initiatives SFY24-25 - Board 26	17.259	WIS24 - 44050	601	1	-
CSNCFL - Hope Florida - Board 9	17.259	WIS24 - 43051	5,793	49	-
CSNCFL - Hope Florida - Board 26	17.259	WIS24 - 43973	12,506	61	-
CSNCFL - Board Consolidation & Realignment - Board 9	17.259	WIS23 - 43208	6,307	-	-
CSNCFL - Board Consolidation & Realignment - Board 9	17.259	WIS23 - 43719	79	-	-
CSNCFL - Board Consolidation & Realignment - Board 26	17.259	WIS23 - 43972	5,160	-	-
CSNCFL - Board Consolidation & Realignment - Board 26	17.259	WIS23 - 43970	12,824	-	-
CSNCFL - Board Consolidation & Realignment - Board 26	17.259	WIS24 - 44594	9,445	-	-
CSNCFL - Board Consolidation & Realignment - Board 26	17.259	WIS23 - 43971	6,640	-	-
CSNCFL - WIOA Get There Faster At-Risk Floridians 2021	17.259	WIS22-40897	79,184	-	-
		17.259 Total	1,631,385	10,726	-
<i>Passed Through Florida Department of Commerce:</i>					
WIOA Dislocated Worker Formula Grants					
CSNCFL - WIOA Dislocated Worker - Board 9	17.278	WID23-41541	317,516	2,700	-
CSNCFL - WIOA Dislocated Worker - Board 9	17.278	WID24 - 42847	97,829	1,053	-
CSNCFL - WIOA Dislocated Worker - Board 26	17.278	WID24 - 043976	145,800	1,270	-
CSNCFL - WIOA Rapid Response - Board 9	17.278	WIR24 - 042823	40,778	524	-
CSNCFL - WIOA Rapid Response - Board 26	17.278	WIR25- 043934	1,465	-	-
CSNCFL - WIOA Rural Initiatives SFY24 - 25 - Board 26	17.278	WIS24 - 44050	657	2	-
CSNCFL - Hope Florida - Board 9	17.278	WIS24 - 43051	6,336	53	-
CSNCFL - Hope Florida - Board 26	17.278	WIS24 - 43973	13,678	66	-
CSNCFL - WIOA Rural Initiatives SFY23-24	17.278	WRS22-42750	40,503	-	-
CSNCFL - Board Consolidation & Realignment - Board 9	17.278	WIS23 - 43208	6,899	-	-
CSNCFL - Board Consolidation & Realignment - Board 9	17.278	WIS23 - 43719	87	-	-

ALACHUA COUNTY, FLORIDA
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS AND STATE FINANCIAL ASSISTANCE
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2024
(Continued)

Federal/State Agency, Pass-Through Entity, Federal Program/State Project	Assistance Listing/ CSFA No.	Contract/Grant Number	Expenditures	Transfer to Subrecipients	Received as Subrecipients
CSNCFL - Board Consolidation & Realignment - Board 26	17.278	WIS23 - 43972	\$ 5,644	\$ -	\$ -
CSNCFL - Board Consolidation & Realignment - Board 26	17.278	WIS23 - 43970	14,027	-	-
CSNCFL - Board Consolidation & Realignment - Board 26	17.278	WIS24 - 44594	10,330	-	-
CSNCFL - Board Consolidation & Realignment - Board 26	17.278	WIS23 - 43971	7,263	-	-
CSNCFL - WIOA Get There Faster At-Risk Floridians 2021	17.278	WIS22-40897	89,083	-	-
		17.278 Total	<u>797,895</u>	<u>5,668</u>	<u>-</u>
Workforce Innovation and Opportunity Act Cluster Total:			<u>3,199,925</u>	<u>20,348</u>	<u>-</u>
Department of Transportation					
<i>Passed Through Florida Department of Transportation:</i>					
Highway Planning and Construction:					
CR241 - Fr Levy C/L to S. of Archer - Widen/Resurface	20.205	439499-1-58-01; 439499-1-68-01	213,870	-	-
SW 20th Ave - Sidewalk	20.205	441218-1-38-01, 441218-1-58-01, & 441218-1-68-02	949	-	-
NE 53rd/Animal Services Dr - Intersection Improv	20.205	441219-1-38-02, 441219-1-58-01, & 441219-1-68-02	540,015	-	-
CR231 at NW 156th - Intersection Imp.	20.205	FPN: 447476-1-38-01	843	-	-
Newberry Lane/CR235 - Intersection Improv	20.205	443252-1-58-01; 443252-1-68-02	183,591	-	-
NW 39th/NW 97th - Intersection Improv	20.205	447475-1-38-02; 447475-1-58-01; 447475-1-68-02	293	-	-
		20.205 Total	<u>939,561</u>	<u>-</u>	<u>-</u>
<i>Direct Program:</i>					
Safe Streets and Roads For All					
FY2022 Safe Streets and Roads For All	20.939	693JU32340130	14,282	-	-
Department of Treasury					
<i>Direct Program:</i>					
Equitable Sharing					
	21.016	NCIC #FL0010000	36,500	-	-
<i>Direct Program:</i>					
Emergency Rental Assistance Program:					
COVID-19-ERAP 2	21.023	N/A	1,610,640	-	-
<i>Passed Through Florida Department of Environmental Protection:</i>					
Coronavirus State and Local Fiscal Recovery Funds:					
COVID-19-AC Hills of Santa Fe Drainage Improvements	21.027	22FRP79	469,687	-	-
COVID-19-AC Pine Hills Drainage Improvements	21.027	22FRP78	349,279	-	-
		21.027 Total	<u>818,966</u>	<u>-</u>	<u>-</u>
U.S. Department of Health and Human Services					
<i>Passed Through Florida Department of Children and Families:</i>					
Substance Abuse and Mental Health Services Projects of					
Regional and National Significance:					
Crisis Center - 988 7/24-6/25	93.243	ME020	121,260	-	-
Crisis Center - 988 7/23-6/24	93.243	ME020	238,240	-	-
		93.243 Total	<u>359,500</u>	<u>-</u>	<u>-</u>
<i>Passed Through the Florida Council Against Sexual Violence:</i>					
American Rescue Plan Grants to Support Survivors					
Family Violence Prevention & Svcs Act Year 1	93.497	23FVP17	44,240	-	-
Family Violence Prevention & Svcs Act Year 2	93.497	23FVP17	8,927	-	-
		93.497 Total	<u>53,167</u>	<u>-</u>	<u>-</u>
477 Cluster:					
<i>Passed Through Florida Department of Commerce:</i>					
Temporary Assistance for Needy Families:					
Welfare Transition Program	93.558	WTS24 - 43235	338,716	2,346	-
Welfare Transition Program	93.558	WTS24 - 43874	109,603	-	-
Welfare Transition Program	93.558	WTS24 - 43965	110,085	1,442	-
		93.558 Total	<u>558,404</u>	<u>3,788</u>	<u>-</u>
477 Cluster Total					
			<u>558,404</u>	<u>3,788</u>	<u>-</u>
<i>Passed Through Florida Department of Revenue:</i>					
Child Support Services					
Child Support Enforcement - <3>	93.563	COC01	304,562	-	-
Child Support Enforcement	93.563	CSS72	19,331	-	-
		93.563 Total	<u>323,893</u>	<u>-</u>	<u>-</u>

ALACHUA COUNTY, FLORIDA
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS AND STATE FINANCIAL ASSISTANCE
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2024
(Continued)

Federal/State Agency, Pass-Through Entity, Federal Program/State Project	Assistance Listing/ CSFA No.	Contract/Grant Number	Expenditures	Transfer to Subrecipients	Received as Subrecipients
<i>Passed Through Florida Department of Children and Families:</i>					
Block Grants for Community Mental Health Services:					
Crisis MRT SFY 24-25	93.958	ME020	\$ 12,789	\$ -	\$ -
Crisis MRT SFY 23-24	93.958	ME020	29,528	-	-
Crisis Center - 988 SFY 24-25	93.958	ME020	65,207	-	-
Crisis Center - 988 SFY 23-24	93.958	ME020	442,042	-	-
		93.958 Total	<u>549,566</u>	<u>-</u>	<u>-</u>
<i>Passed Through Florida Department of Children and Families:</i>					
Block Grants for Prevention and Treatment of Substance Abuse:					
Metamorphosis FY24-25	93.959	ME020	67,929	-	-
Metamorphosis FY23-24	93.959	ME020	339,813	-	-
Crisis Center - 988 SFY 24-25	93.959	ME020	60,094	-	-
		93.959 Total	<u>467,836</u>	<u>-</u>	<u>-</u>
<u>Corporation for National and Community Service</u>					
Foster Grandparent/Senior Companion Cluster					
<i>Direct Program:</i>					
AmeriCorps Seniors Foster Grandparent Program: 4/23 - 6/24	94.011	22SFSFL004	77,539	-	-
AmeriCorps Seniors Foster Grandparent Program: 7/24 - 6/25	94.011	22SFSFL004	233,359	-	-
		94.011 Total	<u>310,898</u>	<u>-</u>	<u>-</u>
Foster Grandparent/Senior Companion Cluster Total					
			<u>310,898</u>	<u>-</u>	<u>-</u>
<u>Executive Office of the President</u>					
<i>Passed Through St. Johns County Sheriff: <5></i>					
High Intensity Drug Trafficking Areas Program					
North Florida HIDTA	95.001	N/A	1,661	-	1,661
<u>U.S. Department of Homeland Security</u>					
<i>Passed Through Florida Division of Emergency Management:</i>					
Disaster Grants - Public Assistance					
(Presidentially Declared Disasters):					
COVID-19 Public Assistance	97.036	Z1798 / DR4486	127,822 <4>	-	-
Public Assistance - Hurricane Ian	97.036	DR4673	170,103 <4>	-	-
Public Assistance - Tropical Storm Nicole	97.036	DR4673	26,895 <4>	-	-
Public Assistance - Hurricane Idalia	97.036	Mission 2445 & 919	24,371 <4>	-	-
		97.036 Total	<u>349,191</u>	<u>-</u>	<u>-</u>
<i>Passed Through Florida Division of Emergency Management:</i>					
Emergency Management Performance Grants					
EMPG Fed Grant	97.042	G0462	88,356	-	-
<i>Passed Through Florida Division of Emergency Management:</i>					
Homeland Security Grant Program:					
2023 State Homeland Security Grant Program	97.067	R0884	769,905	-	-
2022 State Homeland Security Grant Program	97.067	R0606	14,022	-	-
2022 State Homeland Security Grant Program	97.067	R0605	66,859	-	-
		97.067 Total	<u>850,786</u>	<u>-</u>	<u>-</u>
TOTAL FEDERAL AWARDS			<u>\$ 12,181,685</u>	<u>\$ 26,250</u>	<u>\$ 1,661</u>

ALACHUA COUNTY, FLORIDA
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS AND STATE FINANCIAL ASSISTANCE
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2024
(Continued)

Federal/State Agency, Pass-Through Entity, Federal Program/State Project	Assistance Listing/ CSFA No.	Contract/Grant Number	Expenditures	Transfer to Subrecipients	Received as Subrecipients
Executive Office of the Governor					
<i>Direct Program:</i>					
<i>Emergency Management Programs</i>					
Emergency Management Preparedness and Assistance (EMPA) Grant 7/24-6/25	31.063	A0497	\$ 25,993	\$ -	\$ -
Emergency Management Preparedness and Assistance (EMPA) Grant 7/23-6/24	31.063	A0350	71,457	-	-
		31.063 Total	97,450	-	-
Florida Department of Environmental Protection					
<i>Direct Program:</i>					
<i>Cooperative Collection Center Grant</i>					
Household Hazardous Waste Co-Op Grants	37.007	HW401 - Baker County	16,000	-	-
Household Hazardous Waste Co-Op Grants	37.007	HW401 - Bradford County	17,500	-	-
Household Hazardous Waste Co-Op Grants	37.007	HW401 - Columbia County	25,000	-	-
Household Hazardous Waste Co-Op Grants	37.007	HW401 - Dixie County	18,000	-	-
Household Hazardous Waste Co-Op Grants	37.007	HW401 - Gilchrist County	20,000	-	-
Household Hazardous Waste Co-Op Grants	37.007	HW401 - Lafayette County	14,500	-	-
Household Hazardous Waste Co-Op Grants	37.007	HW401 - Nassau County	32,000	-	-
Household Hazardous Waste Co-Op Grants	37.007	HW401 - Putnam County	13,467	-	-
Household Hazardous Waste Co-Op Grants	37.007	HW401 - Union County	9,710	-	-
		37.007 Total	166,177	-	-
<i>Direct Program:</i>					
<i>Statewide Water Quality Restoration Projects:</i>					
Watershed Monitoring Program 23-24	37.039	MN024	11,505	-	-
<i>Direct Program:</i>					
<i>Florida Springs Grant Program</i>					
Nutrient Reduction Retrofits of Existing OSTDS	37.052	LPS0091	15,000	-	-
Rembert Conservation Easement Purchase	37.052	LPS0067	1,000,000	-	-
		37.052 Total	1,015,000	-	-
<i>Direct Program:</i>					
<i>Resilient Florida Program</i>					
Critical Infrastructure and Land Use Climate Vulnerability Analysis	37.098	22LPN27	123,943	-	-
<i>Passed Through Suwannee River Water Management District: <6></i>					
<i>Alternative Water Supply</i>					
Reducing Impacts from Urban Landscapes Alachua County	37.100	22/23-064 (FDEP WS070)	4,702	-	4,702
Florida Housing Finance Corporation					
<i>Direct Program:</i>					
SHIP 21/22	40.901	N/A	257,248	-	-
SHIP 22/23	40.901	N/A	976,387	-	-
		40.901 Total	1,233,635	-	-
Florida Department of Agriculture and Consumer Services					
<i>Direct Program:</i>					
<i>Agriculture Education and Promotional Facility</i>					
UF/IFAS Extension Demonstration Gardens	42.047	27992	149,510	-	-
Florida Department of Financial Services					
<i>Direct Program:</i>					
<i>Fire Decontamination Equipment Grant Program</i>					
	43.013	FM877	5,587	-	-
Department of Education and Commissioner of Education					
<i>Direct Program:</i>					
<i>The Chris Hixon, Coach Aaron Feis and Coach Scott Beigel Guardian Program:</i>					
Aaron Feis Guardian Grant	48.140	TAPS #23A096-96B-90210-3D001	60,852	-	-
Florida Department of Transportation					
<i>Direct Program:</i>					
<i>County Incentive Grant Program:</i>					
CIGP NW 23rd Ave Design/Right of Way	55.008	444233-1-54-01	811,266	-	-
<i>Direct Program:</i>					
<i>Florida Shared-Use Non-Motorized (SUN) Trail Network Program:</i>					
SunTrail on Archer Road	55.038	439934-2-54-01	115,737	-	-

ALACHUA COUNTY, FLORIDA
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS AND STATE FINANCIAL ASSISTANCE
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2024
(Continued)

Federal/State Agency, Pass-Through Entity, Federal Program/State Project	Assistance Listing/ CSFA No.	Contract/Grant Number	Expenditures	Transfer to Subrecipients	Received as Subrecipients
Florida Department of Health					
<i>Passed Through Florida Council Against Sexual Violence:</i>					
Rape Crisis Program Trust Fund - Sexual Battery					
Victims Access to Services Act					
Rape Crisis Program Trust Fund 7/23-6/24	64.061	16TFGR17	\$ 33,354	\$ -	\$ -
Rape Crisis Program Trust Fund 7/24-6/25	64.061	16TFGR17	11,207	-	-
		64.061 Total	44,561	-	-
Rape Crisis Center					
Rape Crisis Centers - General Revenue 7/23-6/24	64.069	16TFGR17	128,677	-	-
Rape Crisis Centers - General Revenue 7/24-6/25	64.069	16TFGR17	34,199	-	-
		64.069 Total	162,876	-	-
Department of Management Services					
<i>Direct Program:</i>					
Prepaid Next Generation 911 (NG911) State Grant Program					
GIS Respiratory Grant	72.003	SS22-23-01-02	58,212	-	-
Wireless NG911 State Grant Program	72.003	SS22-23-01-01	588,723	-	-
		72.003 Total	646,935	-	-
<i>Direct Program:</i>					
Local Government Cybersecurity Grant Program - <7>	72.016	DMS-24/25-001	275,168	-	-
Department of Highway Safety and Motor Vehicles					
<i>Direct Program:</i>					
Florida Arts License Plates Project	76.041	N/A	6,368	-	-
<i>Passed Through Fish & Wildlife Foundation of Florida: <8></i>					
Protect Florida Springs License Plates:					
Lower Santa Fe River Springs Herbicide & Pesticide Study	76.103	PFS 24-07	3,028	-	3,028
Lower Santa Fe River Springs Nitrate Monitoring	76.103	PFS 24-03	8,140	-	8,140
Freedom Lawns Social Marketing	76.103	PFS 23-13	7,800	-	7,800
		76.103 Total	18,968	-	18,968
TOTAL STATE FINANCIAL ASSISTANCE			\$ 4,950,240	\$ -	\$ 23,670

ALACHUA COUNTY, FLORIDA
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS AND STATE FINANCIAL ASSISTANCE
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2024
(Concluded)

Notes

- <1> Programs 17.207 and 17.801 belong to the same cluster of federal programs; federal expenditures for this cluster total \$244,011.
- <2> Programs 17.258, 17.259, and 17.278 belong to the same cluster of federal programs; federal expenditures for this cluster total \$3,199,925.
- <3> Amount reported includes \$16,565 for Title IV-D hearing rooms.
- <4> Expenditures reported are from prior fiscal year.
- <5> Alachua County is a sub-recipient from St. Johns County Sheriffs Department.
- <6> Alachua County is a sub-recipient from Suwannee River Water Management District.
- <7> Alachua County Non-Cash Assistance - Cybersecurity Capabilities.
- <8> Alachua County is a sub-recipient from Fish & Wildlife Foundation of Florida.

Basis of Presentation

Because this schedule presents only a selected portion of the operations of Alachua County, Florida (the County), it is not intended to and does not present the financial position, changes in net position, or cash flows of the County.

The accompanying Schedule of Expenditures of Federal Awards includes the Federal award activity of the County and is presented on the modified accrual basis of accounting. The information in this schedule is presented in accordance with the requirements of the Uniform Guidance, Uniform Administrative Requirements, Cost Principals, and Audit Requirements for Federal Awards, which is required by the U.S. Office of Management and Budget.

The accompanying Schedule of State Financial Assistance includes the State award activity of the County and is presented on the modified accrual basis of accounting. The information in this schedule is presented in accordance with the requirements of Chapter 10.550, *Rules of the Auditor General*, of the State of Florida.

Other Notes

The County has not elected to use the 10-percent de minimis indirect cost rate allowed under the Uniform Guidance.
The County does not participate in any loan or loan guarantee programs.
The County does not receive any federally funded insurance.

**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
and Constitutional Officers
Alachua 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 the governmental activities, the business type activities, the aggregate discretely presented component units, each major fund, and the aggregate remaining fund information of Alachua County, Florida (the County) as of and for the year ended September 30, 2024, and the related notes to the financial statements, which collectively comprise the County's basic financial statements, and have issued our report thereon dated April 29, 2025.

Report on Internal Control Over Financial Reporting

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

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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**

Report on Compliance and Other Matters

As part of obtaining reasonable assurance about whether the County's financial statements are free of material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts and grant agreements, non-compliance 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 non-compliance 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 County'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 County's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

Purvis Gray

April 29, 2025
Gainesville, Florida

**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 IN ACCORDANCE
WITH CHAPTER 10.550, RULES OF THE AUDITOR GENERAL**

The Honorable Board of County Commissioners
and Constitutional Officers
Alachua County, Florida

Report on Compliance for Each Major Federal Program and State Project

Opinion on Each Major Federal Program and State Project

We have audited Alachua County, Florida's (the County) compliance with the types of compliance requirements described in the OMB *Compliance Supplement* and in the Florida Department of Financial Services' *State Projects Compliance Supplement* that could have a direct and material effect on each of the County's major federal programs and state projects for the year ended September 30, 2024. The County'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.

In our opinion, the County 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, 2024.

Basis for Opinion on Each Major Federal Program and State Project

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*. Our responsibilities under those standards, 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 County 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 opinion on compliance for each major federal program and state project. Our audit does not provide a legal determination of the County's compliance with the compliance requirements referred to above.

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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 IN ACCORDANCE
WITH CHAPTER 10.550, RULES OF THE AUDITOR GENERAL**

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 the County's federal programs and state projects.

Auditor's Responsibilities for the Audit of Compliance

Our objectives are to obtain reasonable assurance about whether material non-compliance with the compliance requirements referred to above occurred, whether due to fraud or error, and express an opinion on the County'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*, and the Uniform Guidance will always detect material non-compliance when it exists. The risk of not detecting material non-compliance 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. Non-compliance 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 the County'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*, and the Uniform Guidance, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material non-compliance, 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 the County'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 the County'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, but not for the purpose of expressing an opinion on the effectiveness of the County'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.

The Honorable Board of County Commissioners
and Constitutional Officers
Alachua County, Florida

**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 IN ACCORDANCE
WITH CHAPTER 10.550, RULES OF THE AUDITOR GENERAL**

Report on Internal Control Over Compliance

In planning and performing our audit of the financial statements, we considered the County'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 County's internal control. Accordingly, we do not express an opinion on the effectiveness of the County'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 County'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 and therefore, material weaknesses or significant deficiencies may exist that were not identified. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses. We identified a deficiency in internal control, described in the accompanying schedule of findings and questioned costs as item 2024-001 that we consider to be a significant deficiency.

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.

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.

Purvis Gray

April 29, 2025
Gainesville, Florida

**ALACHUA COUNTY, FLORIDA
SCHEDULE OF FINDINGS AND QUESTIONED COSTS -
FEDERAL AWARDS AND STATE FINANCIAL ASSISTANCE
FOR THE YEAR ENDED SEPTEMBER 30, 2024**

Summary of Auditor’s Results

Financial Statements

1. The independent auditor’s report expresses an unmodified opinion on the financial statements of the governmental activities, business-type activities, the aggregate discretely presented component units, each major fund, and the remaining fund information of Alachua County, Florida (the County).
2. The audit did not report any significant deficiencies or material weaknesses in internal control over financial reporting or on compliance and other matters based on an audit of financial statements performed in accordance with *Government Auditing Standards*.
3. No instances of non-compliance material to the financial statements were disclosed during the audit.

Federal Awards and State Projects

4. The audit disclosed a significant deficiency (finding 2024-001) in internal control over major state projects that are required to be reported in the schedule of findings and questioned costs. The audit did not disclose any significant deficiencies in federal awards. The audit did not report any material weaknesses in internal controls over major federal programs or state projects.
5. The report on compliance for the major federal programs and state projects expresses an unmodified opinion.
6. The audit disclosed a finding that is required to be reported in accordance with Chapter 10.550, *Rules of the Auditor General*. The audit did not disclose any findings required in accordance with the Uniform Guidance.
7. The programs tested as major federal programs and state financial assistance projects included:

Federal Programs	<u>Assistance Listing No.</u>
Workforce Innovation and Opportunity Act Cluster:	
WIOA Adult Program	17.258
WIOA Youth Activities	17.259
WIOA Dislocated Worker Formula Grants	17.278
Highway Planning and Construction	20.205
Emergency Rental Assistance Program	21.023
Coronavirus State and Local Fiscal Recovery Funds - ARPA	21.027
Homeland Security Grant Program	97.067
State Projects	<u>CSFA No.</u>
Florida Springs Grant Program	37.052
SHIP Program	40.901
County Incentive Grant Program	55.008

8. The threshold for distinguishing Type A and B programs was \$750,000 for federal programs and state projects, respectively.
9. The County did qualify as a low-risk auditee for federal grant programs.

**ALACHUA COUNTY, FLORIDA
SCHEDULE OF FINDINGS AND QUESTIONED COSTS -
FEDERAL AWARDS AND STATE FINANCIAL ASSISTANCE
FOR THE YEAR ENDED SEPTEMBER 30, 2024**

Findings and Questioned Costs for Major Federal Programs and State Projects

The audit disclosed finding 2024-001 for major federal programs and state projects to be reported under the Uniform Guidance and Chapter 10.550, *Rules of the Auditor General*.

2024-001 – State Housing Initiatives Partnership Program (SHIP) – Program Administration

Condition—Testing identified discrepancies between recorded mortgages and actual assistance provided, and awards exceeding Local Housing Assistance Program (LHAP) limits based on applicant income.

Criteria—Florida Statutes 420.907–420.9079 and 695.01 require adherence to LHAP rules and accurate recording of liens to secure SHIP assistance.

Cause—Inadequate procedures to reconcile awards with LHAP requirements and loan documentation.

Effect—One program overstated liens by \$117,638 and understated by \$2,588, risking improper claims or insufficient security. Another issued \$15,000 in excess assistance to recipients at higher income levels than allowable by the LHAP.

Recommendation—Strengthen procedures to ensure awards and recorded documents align with LHAP and statutory requirements.

Status of Prior Audit Findings

There were no prior year audit findings relating to the Federal and State Single Audits as required to be reported in accordance with the Uniform Guidance and Chapter 10.550, *Rules of the Auditor General*.

INDEPENDENT ACCOUNTANT'S REPORT ON COMPLIANCE WITH SECTION 218.415, FLORIDA STATUTES

The Honorable Board of County Commissioners
and Constitutional Officers
Alachua County, Florida

We have examined Alachua County, Florida's (the County) compliance with Section 218.415, Florida Statutes, during the fiscal year ended September 30, 2024, as required by Section 10.556(10)(a), *Rules of the Auditor General*. Management is responsible for the County's compliance with those requirements. Our responsibility is to express an opinion on the County's compliance based on our examination.

Our examination was conducted in accordance with attestation standards established by the American Institute of Certified Public Accountants. Those standards require that we plan and perform the examination to obtain reasonable assurance about whether the County complied, in all material respects, with the requirements referenced above. An examination involves performing procedures to obtain evidence about whether the County complied with the specified requirements. The nature, timing, and extent of the procedures selected depend on our judgment, including an assessment of the risks of material non-compliance, whether due to fraud or error. We believe that the evidence we obtained is sufficient and appropriate to provide a reasonable basis for our opinion.

We are required to be independent and to meet our other ethical responsibilities in accordance with relevant ethical requirements relating to the engagement.

Our examination does not provide a legal determination on the County's compliance with specified requirements.

In our opinion, the County complied, in all material respects, with the aforementioned requirements during the fiscal year ended September 30, 2024.

This report is intended solely for the information and use of the Legislative Auditing Committee, members of the Florida Senate and the Florida House of Representatives, the Florida Auditor General, the Board of County Commissioners of Alachua County, Florida, and its management, and is not intended to be, and should not be, used by anyone other than these specified parties.

Purvis Gray

April 29, 2025
Gainesville, Florida

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INDEPENDENT ACCOUNTANT'S REPORT ON COMPLIANCE WITH SECTION 365.172(10) AND SECTION 365.173(2)(d), FLORIDA STATUTES

The Honorable Board of County Commissioners
and Constitutional Officers
Alachua County, Florida

We have examined Alachua County, Florida's (the County) compliance with Section 365.172(10), Florida Statutes, *Authorized Expenditures of E911 Fee*, and Section 365.173(2)(d), Florida Statutes, *Distribution and Use of (E911) Funds*, during the fiscal year ended September 30, 2024, as required by Section 10.556(10)(b), *Rules of the Auditor General*. Management is responsible for the County's compliance with those requirements. Our responsibility is to express an opinion on the County's compliance based on our examination.

Our examination was conducted in accordance with attestation standards established by the American Institute of Certified Public Accountants. Those standards require that we plan and perform the examination to obtain reasonable assurance about whether the County complied, in all material respects, with the requirements referenced above. An examination involves performing procedures to obtain evidence about whether the County complied with the specified requirements. The nature, timing, and extent of the procedures selected depend on our judgment, including an assessment of the risks of material non-compliance, whether due to fraud or error. We believe that the evidence we obtained is sufficient and appropriate to provide a reasonable basis for our opinion.

We are required to be independent and to meet our other ethical responsibilities in accordance with relevant ethical requirements relating to the engagement.

Our examination does not provide a legal determination on the County's compliance with specified requirements.

In our opinion, the County complied, in all material respects, with the aforementioned requirements for the year ended September 30, 2024.

This report is intended solely for the information and use of the Legislative Auditing Committee, members of the Florida Senate and the Florida House of Representatives, the Florida Auditor General, the Board of County Commissioners of Alachua County, Florida, and its management, and is not intended to be, and should not be, used by anyone other than these specified parties.

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April 29, 2025
Gainesville, Florida

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MANAGEMENT LETTER

The Honorable Board of County Commissioners
and Constitutional Officers
Alachua County, Florida

Report on the Financial Statements

We have audited the financial statements of Alachua County, Florida (the County) as of and for the fiscal year ended September 30, 2024, and have issued our report thereon dated April 29, 2025.

Auditor's Responsibility

We conducted our audit 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*.

Other Reporting Requirements

We have issued our Independent Auditor's Report on Internal Control Over Financial Reporting and on Compliance and Other Matters Based on an Audit of the Financial Statements Performed in Accordance with *Government Auditing Standards*, Independent Auditor's Report on Compliance for Each Major Federal Program and State Project and Report on Internal Control Over Compliance; Schedule of Findings and Questioned Costs; and Independent Accountant's Reports on an Examination Conducted in Accordance with American Institute of Certified Public Accountants *Professional Standards*, AT-C Section 315, regarding compliance requirements in accordance with Chapter 10.550, *Rules of the Auditor General*. Disclosures in those reports and schedule, which are dated April 29, 2025, should be considered in conjunction with this management letter.

Prior Audit Findings

- Section 10.554(1)(i)1., *Rules of the Auditor General*, requires that we determine whether or not corrective actions have been taken to address findings and recommendations made in the preceding financial audit report. There were no recommendations made in the preceding financial audit report.

Official Title and Legal Authority

- Section 10.554(1)(i)4., *Rules of the Auditor General*, requires that the name or official title and legal authority for the primary government and each component unit of the reporting entity be disclosed in this management letter, unless disclosed in the notes to the financial statements. The County was established by the Constitution of the State of Florida, Article VIII, Section 1(d). The County includes component units as described in Note 1 of the financial statements.

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MANAGEMENT LETTER

Financial Condition and Management

- Sections 10.554(1)(i)5.a. and 10.556(7), *Rules of the Auditor General*, require us to apply appropriate procedures and communicate the results of our determination as to whether or not the County has met one or more of the conditions described in Section 218.503(1), Florida Statutes, and to identify the specific conditions met. In connection with our audit, we determined that the County did not meet any of the conditions described in Section 218.503(1), Florida Statutes.
- Pursuant to Sections 10.554(1)(i)5.b. and 10.556(8), *Rules of the Auditor General*, we applied financial condition assessment procedures for the County. It is management's responsibility to monitor the County's financial condition, and our financial condition assessment was based in part on representations made by management and review of financial information provided by same.
- Section 10.554(1)(i)(2), *Rules of the Auditor General*, requires that we communicate any recommendations to improve financial management. In connection with our audit, we did not have any such recommendations.

Property Assessed Clean Energy (PACE) Programs

- As required by Section 10.554(1)(i)6.a, *Rules of the Auditor General*, the County is required to include a statement as to whether a PACE program authorized pursuant to Section 163.081 or Section 163.082, Florida Statutes, did/did not operate within the County's geographical boundaries during the fiscal year under audit. The County has not authorized the operation of a PACE program, and management is not aware of the operation of any such program, within its geographical boundaries.

Special District Component Units

- Section 10.554(1)(i)5.c., *Rules of the Auditor General*, requires, if appropriate, that we communicate the failure of a special district that is a component unit of a county, municipality, or special district, to provide the financial information necessary for proper reporting of the component unit, within the audited financial statement of the county, municipality, or special district in accordance with Section 218.39(3)(b), Florida Statutes. In connection with our audit, we did not note any special district component units that failed to provide the necessary information for proper reporting in accordance with Section 218.39(3)(b), Florida Statutes.

Specific Information

- The specific information below has not been subjected to the auditing procedures applied in the audit of the basic financial statements and, accordingly, we do not express an opinion or provide any assurance on it.
 - As required by Section 218.39(3)(c), Florida Statutes, and Section 10.554(1)(i)(7), *Rules of the Auditor General*, the County reported the following information for each special district:

The Honorable Board of County Commissioners
and Constitutional Officers
Alachua County, Florida

MANAGEMENT LETTER

	Special District		
	John A. H. Murphree Law Library	Alachua County Housing Finance Authority	Sugarfoot Oaks/Cedar Ridge Preservation and Enhancement District
Total number of district employees compensated in the last pay period of the district's fiscal year.	1	0	0
Total number of independent contractors to whom non-employee compensation was paid in the last month of the district's fiscal year.	0	0	0
All compensation earned by or awarded to employees, whether paid or accrued, regardless of contingency.	\$22,063	\$0	\$0
All compensation earned by or awarded to non-employee independent contractors, whether paid or accrued, regardless of contingency.	\$0	\$0	\$0
Construction projects with a total cost of at least \$65,000 approved by the district that is scheduled to begin on or after October 1 of the fiscal year being reported, and total expenditures for such project.	\$0	\$0	\$0
Budget variance based on the budget adopted under Section 189.016(4), Florida Statutes, before the beginning of the fiscal year reported if the district amends a final adopted budget under Section 189.016(6), Florida Statutes.	\$21,992	\$376,026	(\$40,886)

Additional Matters

- Section 10.554(1)(i)3., *Rules of the Auditor General*, requires us to communicate non-compliance with provisions of contracts or grant agreements, or fraud, waste, or abuse, that has occurred, or is likely to have occurred, that has an effect on the financial statements that is less than material but warrants the attention of those charged with governance. In connection with our audit, we did not note any such findings.

Purpose of this Letter

Our management letter is intended solely for the information and the use of the Legislative Auditing Committee, members of the Florida Senate and the Florida House of Representatives, the Florida Auditor General, federal and other granting agencies, the Board of County Commissioners, and applicable management, and is not intended to be, and should not be, used by anyone other than these specified parties.

Purvis Gray

April 29, 2025
Gainesville, Florida



CLERK OF THE CIRCUIT COURT

Finance and Accounting

201 East University Avenue

Gainesville, Florida 32601

Telephone (352) 374-3605 • Fax (352) 374-5265

J.K. "Jess" Irby, Esq.

www.alachuaclerk.org

April 29, 2025

Honorable Sherrill F. Norman, CPA
Auditor General, State of Florida
Local Government Audits/251
Claude Pepper Building, Room 401
111 West Madison Street
Tallahassee, FL 32399-1450

Dear Ms. Norman:

This letter is in response to the Independent Auditors' Report on Compliance for each Major Federal Program and State Project and on Internal Control over Compliance required by the Uniform Guidance and in Accordance with Chapter 10.550, *Rules of the Auditor General*, dated April 29, 2025. Accompanying this report was a Schedule of Findings and Questioned Costs - Federal Awards and State Financial Assistance for the year ended September 30, 2014. The audit report disclosed a deficiency in internal control for a major state program as described in finding 2024-001 below.

2024-001 – State Housing Initiatives Partnership Program (SHIP) – Program Administration:

Condition—Testing identified discrepancies between recorded mortgages and actual assistance provided, and awards exceeding Local Housing Assistance Program (LHAP) limits based on applicant income.

Criteria—Florida Statutes 420.907–420.9079 and 695.01 require adherence to LHAP rules and accurate recording of liens to secure SHIP assistance.

Cause—Inadequate procedures to reconcile awards with LHAP requirements and loan documentation.

Effect—One program overstated liens by \$117,638 and understated by \$2,588, risking improper claims or insufficient security. Another issued \$15,000 in excess assistance to recipients at higher income levels than allowable by the LHAP.

Recommendation—Strengthen procedures to ensure awards and recorded documents align with LHAP and statutory requirements.

**Alachua County, FL
Corrective Action Plan
For the Year Ended September 30, 2024**

Management Response - We concur with the auditors' recommendation that the county improve procedures to ensure that disbursements and recorded documents align with the Local Housing Assistance Plan ("LHAP") and statutory requirements. In response, the County's Housing Division, in coordination with the Clerk's Finance & Accounting staff, has implemented new processes to reconcile disbursements with applicable LHAP criteria and to verify compliance with income eligibility limits. Staff have received additional training on the award limits of the LHAP. Additionally, procedures for recording documents, including mortgages and liens have been updated. Rather than recording base figures or maximum allowable award amounts upon approval of the award, Housing Division staff will now record the mortgage or lien only after the full expenditure amount is confirmed through verified initial home inspection and completed work write-up. If any changes to the expenditure occur, the recorded mortgage or lien will be adjusted accordingly.

Sincerely,



[Jess Irby \(May 8, 2025 15:50 EDT\)](#)

J.K. "Jess" Irby, Esq., Clerk
Alachua County Clerk of the Court



Todd Hutchison, Finance Director
Alachua County Clerk of the Court

cc: Board of County Commissioners
Michele Lieberman, County Manager

PURVIS GRAY

CERTIFIED PUBLIC ACCOUNTANTS

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