

Independent Accountant's Report

Board of County Commissioners
Hillsborough County, Florida

We have performed the procedures enumerated below related to Hillsborough County's (the County) compliance with Sections 29.008 and 29.0085, *Florida Statutes*, for the year ended September 30, 2021, as presented in the accompanying Statement of County Funded Court – Related Functions, Section 29.0085, *Florida Statutes* (the Statement). Management is responsible for the County's compliance with those requirements.

The County has agreed to and acknowledged that the procedures performed are appropriate to meet the intended purpose of assisting users in determining whether the County complied with the requirements specified by Sections 29.008 and 29.0085, *Florida Statutes*, for the year ended September 30, 2021. This report may not be suitable for any other purpose. The procedures performed may not address all the items of interest to a user of this report and may not meet the needs of all users of this report and, as such, users are responsible for determining whether the procedures performed are appropriate for their purposes.

The procedures and associated findings are as follows:

- 1) We obtained the Statement and observed whether it was certified by the County Board of County Commissioners Financial Reporting Manager.
No exceptions were found as a result of applying the procedure.
- 2) We traced and agreed each of the revenue and expenditure categories to the County's general ledger or other supporting documents.
No exceptions were found as a result of applying the procedure.
- 3) We agreed the classifications of the revenue and expenditure listed on the Statement to the classifications in the County's general ledger.
No exceptions were found as a result of applying the procedure.
- 4) We compared the expenditures reported in the 2021 Statement to those reported in the 2020 Statement to determine if the County was in compliance with Section 29.008(4)(c), which requires that the level of expenditures by certain categories increase by 1.5% over the level expended in the prior fiscal year.
We noted that the County did not meet the increased level of expenditures for the following categories in Part C:
 - Utilities
 - Security
 - Other (courthouse facilities)
 - Total communication systems and services
 - Existing multi-agency criminal justice information systems

We were engaged by the County to perform this agreed-upon procedures engagement and conducted our engagement in accordance with attestation standards established by the American Institute of Certified Public Accountants. We were not engaged to and did not conduct an examination or review engagement, the objective of which would be the expression of an opinion or conclusion, respectively, on compliance with the specified requirements. Accordingly, we do not express such an opinion or conclusion. Had we performed additional procedures, other matters might have come to our attention that would have been reported to you.

We are required to be independent of the County and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements related to our agreed-upon procedures engagement.

This report is intended solely for the information and use of the Florida Department of Financial Services, the Board of County Commissioners and management of Hillsborough County, and is not intended to be, and should not be, used by anyone other than the specified parties.

RSM US LLP

Tampa, Florida
January 26, 2022

**STATEMENT OF COUNTY FUNDED COURT-RELATED FUNCTIONS, SECTION 29.0085, FLORIDA STATUTES
FOR THE YEAR ENDED SEPTEMBER 30, 2021**

County	29.008(1), F.S.						29.008(2), F.S.		TOTAL
	STATE ATTORNEY	PUBLIC DEFENDER	CLERK OF COURTS	STATE COURTS	GUARDIAN AD LITEM	LOCAL REQUIREMENTS			
Part A - Revenues:									
Local Requirement Collections									
939.185, F.S. / \$65.00 Local Ordinance							\$ 874,099.47	\$	874,099.47
318.18(13)(a), F.S. / Up to \$30.00 Surcharge for Court Facilities							\$ 2,215,507.78	\$	2,215,507.78
938.19(2), F.S. / \$3.00 Additional Court Cost for Teen Court							\$ -	\$	-
28.24(12)(e) 1, F.S. / \$2.00 Additional Court Cost for Court IT Equipment							\$ 3,727,673.00	\$	3,727,673.00
Federal, State, Local, & Private Grant Revenue Restricted to Local Requirement Funding							\$ -	\$	-
Various Service Charge Revenue to Fund Local Requirements							\$ -	\$	-
Other Revenues Dedicated to Fund Local Requirements							\$ -	\$	-
Local Requirement Revenue Total							\$ 6,817,280.25	\$	6,817,280.25
Part B - Non-Recurring Fixed Capital Outlay Expenditures:									
Facility Construction	\$ -	\$ -	\$ -	\$ -	\$ 2,708,662.72	\$ -	\$ -	\$ -	\$ 2,708,662.72
Communications Infrastructure	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Other (Description):	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Fixed Capital Outlay Cost Total	\$ -	\$ -	\$ -	\$ -	\$ 2,708,662.72	\$ -	\$ -	\$ -	\$ 2,708,662.72
Part C - Operating Expenditures									
Facility Cost									
Lease / Rent Expense	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Maintenance	\$ -	\$ 1,789.76	\$ 657,656.00	\$ 803,939.85	\$ -	\$ -	\$ -	\$ -	\$ 1,463,385.61
Utilities	\$ -	\$ -	\$ -	\$ 1,000,046.48	\$ -	\$ -	\$ -	\$ -	\$ 1,000,046.48
Security	\$ -	\$ -	\$ 936.00	\$ 16,000,011.00	\$ -	\$ -	\$ -	\$ -	\$ 16,000,947.00
Other (Description):	\$ -	\$ -	\$ -	\$ 898,497.61	\$ -	\$ -	\$ -	\$ -	\$ 898,497.61
Facility Costs Total	\$ -	\$ 1,789.76	\$ 658,592.00	\$ 18,702,494.94	\$ -	\$ -	\$ -	\$ -	\$ 19,362,876.70
Communications Systems and Services									
Telephone Expense	\$ 322,173.18	\$ (21,036.27)	\$ 32,484.00	\$ 345,056.18	\$ (3,202.94)	\$ -	\$ -	\$ -	\$ 675,474.15
Computer Equipment / Networks	\$ 2,112,518.12	\$ 910,117.82	\$ 637,310.00	\$ 5,445,098.74	\$ (1,746.96)	\$ -	\$ -	\$ -	\$ 9,103,297.72
Courier / Subpoena Services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Auxiliary Aids	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Other (Description):	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Communications Systems and Services Total	\$ 2,434,691.30	\$ 889,081.55	\$ 669,794.00	\$ 5,790,154.92	\$ (4,949.90)	\$ -	\$ -	\$ -	\$ 9,778,771.87
Existing Systems									
Existing Radio Systems	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Existing Multi-Agency Criminal Justice Information Systems	\$ -	\$ -	\$ 6,104,276.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 6,104,276.00
Existing Systems Total	\$ -	\$ -	\$ 6,104,276.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 6,104,276.00
Operating Expenditures Total	\$ 2,434,691.30	\$ 890,871.31	\$ 7,432,662.00	\$ 24,492,649.86	\$ (4,949.90)	\$ -	\$ -	\$ -	\$ 35,245,924.57
Part D - Local Requirements:									
Drug Court	\$ -	\$ -	\$ -	\$ 1,180,688.97	\$ -	\$ -	\$ -	\$ -	\$ 1,180,688.97
Teen Court	\$ -	\$ -	\$ -	\$ 544,110.95	\$ -	\$ -	\$ -	\$ -	\$ 544,110.95
Legal Library	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 251,698.90	\$ -	\$ -	\$ 251,698.90
Legal Aid	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,100,000.00	\$ -	\$ -	\$ 1,100,000.00
Alternative Sanctions Coordinators	\$ -	\$ -	\$ -	\$ 234,174.09	\$ -	\$ -	\$ -	\$ -	\$ 234,174.09
Other (Description):	\$ -	\$ -	\$ -	\$ 885,429.50	\$ -	\$ -	\$ -	\$ -	\$ 885,429.50
Local Requirement Total Cost	\$ -	\$ -	\$ -	\$ 2,844,403.51	\$ -	\$ -	\$ 1,351,698.90	\$ -	\$ 4,196,102.41
Part E - Other Operating Court Related Expenditures:									
<i>(Do Not Include "Local Requirement" Expenditures Here)</i>									
Personnel, Salaries and Retirement	\$ 1,907,548.03	\$ -	\$ -	\$ 1,209,934.22	\$ 312,019.24	\$ -	\$ -	\$ -	\$ 3,429,501.49
Non-Health Insurance	\$ 19,533.63	\$ -	\$ -	\$ 11,579.57	\$ 3,500.18	\$ -	\$ -	\$ -	\$ 34,613.38
Professional & Contractual Services	\$ 60.00	\$ -	\$ -	\$ 82,108.71	\$ (156.00)	\$ -	\$ -	\$ -	\$ 82,012.71
Operating Expenses and Office Supplies	\$ 42,943.74	\$ 151,111.21	\$ 118,312.67	\$ 23,066.53	\$ 63,202.25	\$ -	\$ -	\$ -	\$ 398,636.40
Maintenance	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Rental/Lease	\$ -	\$ -	\$ 291,275.00	\$ 172,696.09	\$ 107,115.93	\$ -	\$ -	\$ -	\$ 571,087.02
Miscellaneous (Description):	\$ 292,876.39	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 292,876.39
Other Operating Expenses Total	\$ 2,262,961.79	\$ 151,111.21	\$ 409,587.67	\$ 1,499,385.12	\$ 485,681.60	\$ -	\$ -	\$ -	\$ 4,808,727.39
GRAND EXPENDITURE TOTAL (PARTS B - E)	\$ 4,697,653.09	\$ 1,041,982.52	\$ 7,842,249.67	\$ 31,545,101.21	\$ 480,731.70	\$ 1,351,698.90	\$ -	\$ -	\$ 46,959,417.09

NOTE: Include any county expenditure of funds for the Regional Conflict Courts in the Public Defender column of this report.

This is to certify to the best of my knowledge and belief, this report accurately states total expenditures as set forth in Sections 29.008 and 29.0085, Florida Statutes.

Signature: Ajay B. Gajjar
 Phone Number: 813-307-7026



CHIEF FINANCIAL OFFICER
 JIMMY PATRONIS
 STATE OF FLORIDA

Name and Title: Ajay Gajjar, Director of Finance

Date: 1/25/2022

**Independent Accountant’s Report on Applying Agreed-Upon Procedures on Hillsborough County,
Florida Statement of County Funded Court Related Functions, Section 29.0085, *Florida Statutes*, for
the Fiscal Year Ended September 30, 2021**



Management Response:

The County spent \$46,959,417 for the court system during fiscal year 2021. Overall County-funded court-related costs increased from the prior year by over 1.5%. However, certain individual line items (Utilities, Security, and Maintenance) did not increase by 1.5% over the prior fiscal year. The fact that certain court functions were closed for a large portion of fiscal year 2020 due to the COVID-19 pandemic, may have contributed to these line items not increasing by 1.5%.