

Hillsborough County, Florida

**Schedules and Audit Reports as
Required by the Uniform Guidance;
Chapter 10.550, Rules of the Auditor General;
and Florida Statutes**

Fiscal Year Ended September 30, 2023

**Prepared by: County Finance Department
Cindy Stuart, Clerk of Court and Comptroller**

HILLSBOROUGH COUNTY, FLORIDA
Schedules and Audit Reports as Required by the Uniform Guidance; and Chapter
10.550, Rules of the Auditor General; and Florida Statutes
Fiscal Year Ended September 30, 2023

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Section II

Hillsborough County, Florida, Annual Comprehensive Financial Report for the Fiscal Year Ended September 30, 2023



June 28, 2024

To recipients of the Single Audit document:

The Hillsborough County, Florida, Single Audit document was prepared by the County Finance Department of the Hillsborough County, Florida, Clerk of Circuit Court and audited by RSM US LLP. The Clerk of Circuit Court is the Chief Financial Officer of Hillsborough County. This document is organized as follows:

Section I consists of the Single Audit reports of the independent auditor, schedules of expenditures of federal awards and state financial assistance, notes to the schedules, the schedules of findings and questioned costs, the summary schedule of prior audit findings and corrective action plan, the report of independent auditor on internal control over financial reporting and on compliance and other matters, the independent auditor's management letter, and report of independent accountant on certain compliance matters. See Table of Contents for more information.

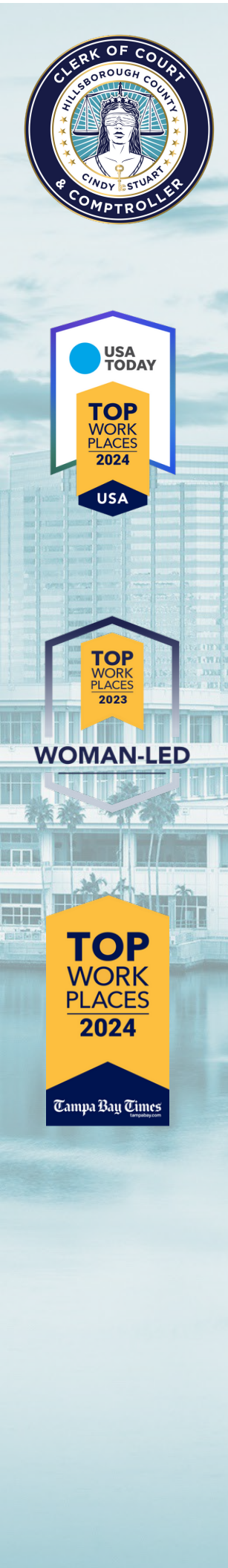
Section II consists of the *Hillsborough County, Florida Annual Comprehensive Financial Report for the Fiscal Year Ended September 30, 2023 (ACFR)*. See page 15 for the report of independent auditor. The ACFR is also posted on the Clerk of Circuit Court's web site at: www.hillsclerk.com/Records-and-Reports/Financial-Reports-County.

Single Audit documents are being forwarded to the Federal Audit Clearinghouse (see EIN number **596000661**), the cognizant agency (US Department of Health and Social Services), and the state of Florida Auditor General (as a part of the *All Inclusive Annual Financial Report*). If you have any questions about this document, please contact Ajay Gajjar at telephone number (813) 307-7026 or Emily Lingle at telephone number (813) 307-7097.

Sincerely,

Timothy Simon, CPA, CFA
Deputy Comptroller

Ajay B. Gajjar, CPA, CMA, CFM, CTP, CIA, CGFO
Finance Director





RSM US LLP

**Report on Compliance for Each Major Federal Program
and Each Major State Financial Assistance Project; Report on Internal Control
Over Compliance; and Report on Schedule of Expenditures of Federal Awards Required by the
Uniform Guidance and Schedule of Expenditures of State Financial Assistance Required by
Chapter 10.550, *Rules of the Auditor General***

Independent Auditor's Report

Board of County Commissioners
Hillsborough County, Florida

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

Opinion on Each Major Federal Program and Each Major State Financial Assistance Project

We have audited Hillsborough County, Florida's (the County) compliance with the types of compliance requirements identified as subject to audit in the OMB *Compliance Supplement* and the State of Florida's *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 major state financial assistance projects for the year ended September 30, 2023. The County's major federal programs and major state financial assistance 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 compliance requirements referred to above that could have a direct and material effect on each of its major federal programs and major state financial assistance projects for the year ended September 30, 2023.

Basis for Opinion on Each Major Federal Program and Each Major State Financial Assistance Project

We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America (GAAS); the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States (*Government Auditing Standards*); the audit requirements of Title 2 U.S. *Code of Federal Regulations* Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance) and the audit requirements of State of Florida Chapter 10.550, *Rules of the Auditor General* (Chapter 10.550). Our responsibilities under those standards, the Uniform Guidance, and Chapter 10.550 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 each major state financial assistance project. Our audit does not provide a legal determination of the County's compliance with the compliance requirements referred to above.

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 financial assistance 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 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 GAAS, *Government Auditing Standards*, the Uniform Guidance, and Chapter 10.550 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 the County's compliance with the requirements of each major federal program and each major state financial assistance project as a whole.

In performing an audit in accordance with GAAS, *Government Auditing Standards*, the Uniform Guidance, and Chapter 10.550 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 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 and Chapter 10.550, 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.

Other Matters

The results of our auditing procedures disclosed an instance of noncompliance which is required to be reported in accordance with the Uniform Guidance and Chapter 10.550 and which is described in the accompanying schedule of findings and questioned costs as item 2023-004. Our opinion on each major federal program and state financial assistance project is not modified with respect to this matter.

Government Auditing Standards requires the auditor to perform limited procedures on the County's response to the noncompliance finding identified in our compliance audit described in the accompanying schedule of findings and questioned costs. The County'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. We did not identify any deficiencies in internal control over

compliance that we consider to be material weaknesses. However, as discussed below, we did identify a certain deficiency in internal control over compliance that we consider to be a significant deficiency.

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 or state financial assistance project 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 or state financial assistance project 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 or state financial assistance project 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 2023-004 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.

Government Auditing Standards requires the auditor to perform limited procedures on the County's response to the internal control over compliance finding identified in our compliance audit described in the accompanying schedule of findings and questioned costs. The County'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. Accordingly, this report is not suitable for any other purpose.

Report on Schedule of Expenditures of Federal Awards Required by the Uniform Guidance and Schedule of Expenditures of State Financial Assistance Required by Chapter 10.550, Rules of the Florida Auditor General

We have audited 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 the County as of and for the year ended September 30, 2023, and the related notes to the financial statements, which collectively comprise the County's basic financial statements. We issued our report thereon, dated, May 8, 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 schedule of expenditures of federal awards and schedule of expenditures of state financial assistance are presented for purposes of additional analysis as required by the Uniform Guidance and Chapter 10.550 and are not a required part of the 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 schedule of expenditures of state financial assistance are fairly stated, in all material respects, in relation to the basic financial statements as a whole.

RSM US LLP

Tampa, Florida
June 28, 2024

Hillsborough County, Florida
Schedule of Expenditures of Federal Awards and State Financial Assistance
Fiscal Year Ended September 30, 2023

Federal Grantor/Pass-Through Grantor/Program or Cluster Title	Federal Assistance Listing	Pass-Through Entity Identifying Number or Direct Award Contract/Grant Number	Total Federal Expenditures	Provided to Subrecipients
DEPARTMENT OF AGRICULTURE				
Child Nutrition Cluster				
National School Lunch Program				
Passed through Florida Department of Education:				
Natl Sch Brkfst/Lunch Prog Educ - 22	10.555	J73TRBXFJKK5	\$ 27,832	\$ -
Natl Sch Brkfst/Lunch Prog Educ - 23	10.555	18305	5,363	-
Total Child Nutrition Cluster and National School Lunch Program			33,195	-
Child and Adult Care Food Program				
Passed through Florida Department of Health:				
Child Care Food Program Head Start - 22	10.558	S-0812	82,502	-
Child Care Food Program Head Start - 23	10.558	S-0812	1,311,844	-
Total Child and Adult Care Food Program			1,394,346	-
SNAP Cluster				
State Administrative Matching Grants For The Supplemental Nutrition Assistance Program (SNAP)				
Child Protection Investigation -1	10.561	QJZ75	5,720,986	-
Child Protection Division - 2	10.561	QJZ03	360,129	-
Child Protection Investigation Division - 3	10.561	QJZ06	67,788	-
Total SNAP Cluster and SNAP			6,148,903	-
TOTAL DEPARTMENT OF AGRICULTURE			7,576,444	-
DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT				
CDBG - Entitlement Grants Cluster				
Community Development Block Grants/Entitlement Grants				
Community Development Block Grant HUD - 18	14.218	B-17-UC-12-0002	58,724	-
Community Development Block Grant HUD - 19	14.218	B-18-UC-12-0002	434,919	-
Community Development Block Grant HUD - 20	14.218	B-20-UC-12-0002	284,396	-
COVID-19 Community Development Block Grant CV - 20	14.218	B-20-UW-12-0002	508,431	100,313
COVID-19 Community Development Block Grant CV 3 - 20	14.218	B-20-UW-12-0002	1,681,896	1,441,537
Community Development Block Grant HUD - 21	14.218	B-11-UC-12-0002	1,865,501	471,401
Community Development Block Grant HOME Invest - 22	14.218	B-22-UC-12-0002	2,552,208	567,919
Community Development Block Grant HUD - 23	14.218	E-23-UC-12-0002	1,834,284	692,965
Community Development Block Grant HUD - 22	14.218	B-18-DP-12-0002	64,370	-
Total CDBG - Entitlement Grant Cluster and Community Development Block Grants/Entitlement Grants			9,284,729	3,274,135
Emergency Solutions Grant Program				
COVID-19 Emergency Solutions Grant CV - 20	14.231	E-20-UW-12-0002	246,256	-
COVID-19 Emergency Solutions Grant CVII - 20	14.231	E-20-UW-12-0002	2,164,647	-
Emergency Solutions Grant - 21	14.231	CPD-21-08/CPD21-05	12,012	-
Emergency Solutions Grant - 22	14.231	CPD-22-06	271,197	168,235

Emergency Solutions Grant - 23	14.231	B-23-UC-12-0002	349,992	-
Total Emergency Solutions Grant Program			<u>3,044,104</u>	<u>168,235</u>
Home Investment Partnerships Program				
Home Investment Partnerships Program Healthiest Cities - 17	14.239	M19-UCI 20208	32,356	-
Home Investment Partnerships Program - 21	14.239	M11-UCI 20208	509,231	-
COVID-19 Home Investment Partnerships Program ARP - 21	14.239	M21-UPI 20208	1,750	-
Home Investment Partnerships Program - 22	14.239	M22-UCI 20208	(127,587)	(130,195)
Home Investment Partnerships Program - 23	14.239	M23-UCI 20208	234,322	-
Total Home Investment Partnerships Program			<u>650,072</u>	<u>(130,195)</u>
TOTAL DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT			<u>12,978,905</u>	<u>3,312,175</u>
DEPARTMENT OF THE INTERIOR - NATIONAL PARK SERVICE				
Cooperative Research and Training Programs - Resources of the National Park System				
Baywide Benthic Monitoring EP13227-22	15.945	UNKNOWN	6,144	-
Baywide Benthic Monitoring EP13327-23	15.945	UNKNOWN	36,839	-
Total Cooperative Research and Training Programs - Resources of the National Park System and				
TOTAL DEPARTMENT OF THE INTERIOR - NATIONAL PARK SERVICE			<u>42,983</u>	<u>-</u>
DEPARTMENT OF JUSTICE				
Missing Alzheimer's Disease Patient Assistance Program				
FY22 Project Shield	16.015	15PBJA-22-GG-03604-MAPX	108,479	-
Comprehensive Forensic DNA Analysis Grant Program				
HCSO Prosecuting Cold Cases using DNA	16.036	15PBJA-22-GG-03604-MAPX	36,666	-
Crime Victim Assistance				
Passed through Office of Attorney General: VOCA Crime Victim Assistance - 22	16.575	VOCA-2021-13TH JUC CIR	7,885	-
Crime Victim Assistance/Discretionary Grants				
Law Enforcement Victim's Specialist	16.582	2020V3GX0014	169,936	-
Treatment Court Discretionary Grant Program				
Bureau of Justice Assistance Marchman Act Drug Court Enhancement	16.585	2020-DC-BX-0144	67,782	-
Grants To Encourage Arrest Policies And Enforcement Of Protection Orders Program				
Domestic Violence Innovation Project	16.590	2018-WE-AX-0013	56,667	56,667
Edward Byrne Memorial Justice Assistance Grant Program				
Federal Justice Assistance Grant (JAG) - 22	16.738	15PBJA-21-GG-01354-JAGX	15,964	13,674
Federal Justice Assistance Grant (JAG) - 23	16.738	15PBJA-22-GG-02149-JAGX	132,398	117,122
Federal Justice Assistance Grant (JAG) FY 18 HCSO Aug Tech Cap	16.738	2020-JAGC-HILL-1-Y5-011	(7,847)	-
Crime Center Tech Improvement Project-supplies project	16.738	8C148	224,412	-
Passed through Florida Department of Law Enforcement, Office of Criminal Justice Grants:				
State Justice Assistance Grant (JAG) - 21	16.738	2021-JAGC-HILL-1-3B-163	9,000	9,000
State Justice Assistance Grant (JAG) - 22	16.738	15PBJA-21-GG-00241-MUMU	30,238	-

Total Edward Byrne Memorial Justice Assistance Grant Program			<u>404,165</u>	<u>139,796</u>
Second Chance Act Reentry Initiative				
Hillsborough Community Recidivism Reduction Initiative	16.812	2018-RW-BX-0012	<u>54,797</u>	<u>54,797</u>
Equitable Sharing Program				
Federal USMS/Justice Asset Forfeiture - HCSO	16.922	UNKNOWN	<u>247,663</u>	<u>-</u>
TOTAL DEPARTMENT OF JUSTICE			<u>1,154,040</u>	<u>251,260</u>
DEPARTMENT OF TRANSPORTATION				
Highway Planning and Construction				
Passed through Florida Department of Transportation:				
Tampa Bypass Canal Trail Project	20.205	G0067	103,395	-
South Coast County Greenway Trail	20.205	G1U84	(63,526)	-
Gibsonton Dr/Fern Dr Imprv	20.205	G2E33	510	-
FY21 Federal Highway Admin PL-112	20.205	G1L98	(14,725)	-
FY22 Long Range Transportation Plan	20.205	G1I98	343,690	-
FY22 Federal Highway Admin PL-112	20.205	G1L98	1,153,142	-
FY23 Federal Highway Admin PL-112	20.205	G27773	517,568	-
FY23 Long Range Transportation Plan	20.205	G27773	92,083	-
Total Highway Planning and Construction			<u>2,132,137</u>	<u>-</u>
Metropolitan Transportation Planning and State and Non-Metropolitan Planning and Research				
Passed through Florida Department of Transportation:				
Federal Transit Admin Sec 5303 - 23	20.505	G2773	<u>411,898</u>	<u>-</u>
Highway Safety Cluster				
State and Community Highway Safety				
Occupant Protection Education & Enforcement Operation	20.600	G2E64	124,958	-
Triple L - Motorcycle Safety	20.600	G2E56	171,918	-
Speed - Know Your Limits	20.600	G2E46	345,014	-
Teen Driver Education	20.600	G2E68	196,360	-
Work Zone Education	20.600	G2E57	232,615	-
Total State and Community Highway Safety			<u>1,070,865</u>	<u>-</u>
National Priority Safety Programs				
Operation Trident - Outreach and Education	20.616	G2E48	<u>644,009</u>	<u>-</u>
Total Highway Safety Cluster			<u>1,714,874</u>	<u>-</u>
TOTAL DEPARTMENT OF TRANSPORTATION			<u>4,258,909</u>	<u>-</u>
DEPARTMENT OF TREASURY				
Coronavirus Relief Fund				
COVID-19 - CARES ACT	21.019	SLT0153	<u>(21,895)</u>	<u>-</u>
Emergency Rental Assistance Program				
COVID-19 - Emergency Rental Assistance I	21.023	ERA0049, ERA1 - ERA-2101060135	3,513,383	-

COVID-19 - Emergency Rental Assistance II May 2021	21.023	ERA2 - ERA2-0510	13,149,361	-
Total Emergency Rental Assistance Program			<u>16,662,744</u>	
Coronavirus State And Local Fiscal Recovery Funds				
COVID-19 - American Rescue Plan 3 Act	21.027	Board Doc. 22-0786A/SLFRP0168	60,734,995	4,831,449
Passed through Florida Department of State				
COVID-19 - 23 African American Cultural Center FL State Grant	21.027	Board Doc 22-0786A	(65,149)	-
Total Coronavirus State and Local Fiscal Recovery Funds			<u>60,669,846</u>	<u>4,831,449</u>
Local Assistance and Tribal Consistency Fund				
COVID-19 - ARP Local Assistance and Tribal Consistency Fund	21.032	LATCF00971	9,466	-
TOTAL DEPARTMENT OF TREASURY			<u>77,320,161</u>	<u>4,831,449</u>
SMALL BUSINESS ADMINISTRATION				
Small Business Development Centers				
Passed through the University of South Florida:				
23 Florida SBDC at USF Small Business Development Center	59.037	NKAZLXLL7Z91	85,577	-
22 Florida SBDC at USF Small Business Development Center	59.037	NKAZLXLL7Z91	50,687	-
Total Small Business Development Center and TOTAL SMALL BUSINESS ADMINISTRATION			<u>136,264</u>	<u>-</u>
ENVIRONMENTAL PROTECTION AGENCY				
Air Pollution Control Program Support				
County Clean Air Program - 23	66.001	00402320	567,453	-
County Clean Air Program - 22	66.001	00402320	(535)	-
Total Air Pollution Control Program Support			<u>566,918</u>	<u>-</u>
Surveys, Studies, Research, Investigations, Demonstrations, and Special Purpose Activities Relating to the Clean Air Act				
National Air Toxics Trend Station (NATTS) - 22	66.034	02D05221	106,578	-
National Air Toxics Trend Station (NATTS) - 23	66.034	02D05221	51,257	-
Air Monitoring Sec 103, PM 2.5 EPA Grant - 22	66.034	01D05920	50,216	-
P13326-23 Air Monitoring Sec 103	66.034	01D05920	44,317	-
Total Surveys, Studies, Research, Investigations, Demonstrations, and Special Purpose Activities Relating to the Clean Air Act			<u>252,368</u>	<u>-</u>
Geographic Programs - Gulf Coast Ecosystem Resoration Council Comprehensive Plan Component				
19 Cockroach Bay Invasive Plant Removal	66.130	00D70018	28,287	-
TOTAL ENVIRONMENTAL PROTECTION AGENCY			<u>847,573</u>	<u>-</u>
ELECTIONS ASSISTANCE COMMISSION				
HAVA Election Security Grants				
Elections Security Enhancement Grant 22	90.404	2202-23E.ES.E.100.028	293,235	-
TOTAL ELECTIONS ASSISTANCE COMMISSION			<u>293,235</u>	<u>-</u>
DEPARTMENT OF HEALTH AND HUMAN SERVICES				
Aging Cluster				

Special Programs for the Aging Title III, Part B, Grants for Supportive Services and Senior Centers					
Passed through Florida Department of Elder Affairs, then through West Central Florida Agency on					
Aging:					
	FY 22 Senior Adult Day Care Center Program	93.044	HGQKU2E5RKL9	210,456	-
	FY 23 Senior Adult Day Care Center Program	93.044	HGQKU2E5RKL9	416,731	-
	Total Special Programs for the Aging Title III, Part B, Grants for Supportive Services and Senior Centers			<u>627,187</u>	<u>-</u>
Special Programs for the Aging Title III, Part C, Nutrition Services					
Passed through Florida Department of Elder Affairs, then through West Central Florida Agency on					
Aging:					
	OAC-1 SCNAP Congregate Meals 22 Title 3C1	93.045	HGQKU2E5RKL9	464,825	-
	OAC-2 SCNAP Home Delivered Meals 22 Title 3C2	93.045	HGQKU2E5RKL9	1,137,551	-
	Nutrition Incentive Svc Prog 22	93.045	HGQKU2E5RKL9	38,859	-
	COVID-19 - American Rescue Plan RP3C2 22	93.045	HGQKU2E5RKL9	494,209	-
	Congregate Meals Title III-C1 -23	93.045	HGQKU2E5RKL9	712,923	-
	Home Deliv Meals Title III-C2 - 23	93.045	HGQKU2E5RKL9	1,395,918	-
	NSIP Nutrition Incentive Svc Prog - 23	93.045	HGQKU2E5RKL9	288,421	-
	Total Special Programs for the Aging Title III, Part C, Nutrition Services			<u>4,532,706</u>	<u>-</u>
	Total Aging Cluster			<u>5,159,893</u>	<u>-</u>
National Family Caregiver Support, Title III, Part E					
Passed through Florida Department of Elder Affairs, then through West Central Florida Agency on					
Aging:					
	Caregiver Svcs Title III E - 22 QA-3 Respite Services	93.052	HGQKU2E5RKL9	159,314	-
	Caregiver Svcs Title III E - 23 QA-3 Respite Services	93.052	HGQKU2E5RKL9	213,035	-
	COVID-19 - American Rescue Plan RP3E - 22	93.052	HGQKU2E5RKL9	29,271	-
	Total National Family Caregiver Support, Title III, Part E			<u>401,620</u>	<u>-</u>
Substance Abuse and Mental Health Services Projects of Regional and National Significance					
Passed through Hillsborough County Anti Drug Alliance:					
	SAMHSA Enhanced Jail Diversion - 21	93.243	5H79SM080608-04	118,128	103,609
	SAMHSA Enhanced Jail Diversion - 22	93.243	5H79SM 080608-05	238,112	195,552
	SAMHSA Grant - Family Dependency Treatment Court Yr 5 - 22	93.243	H79TI080278/PGWKT576NH72 ADM-00574	126,297	-
	Total Substance Abuse and Mental Health Services Projects of Regional and National Significance			<u>482,537</u>	<u>299,161</u>
Low-Income Household Water Assistance Program					
Passed through Florida Department of Economic Opportunity:					
	Low Income Household Water Assistance Program (LIHWAP) - 21	93.499	E2003	320,385	-
	COVID-19 - LIWAP ARP funds 21	93.499	E2003	1,017,734	-
	COVID 19 - FY21 Low Income Household Water Assistance Program ARP	93.499	LEH21	28,000	-
	Total Low-Income Household Water Assistance Program			<u>1,366,119</u>	<u>-</u>
Temporary Assistance for Needy Families					
Passed through Florida Department of Children and Families:					
	Child Protection Investigation FY 20-21 CPID 1	93.558	QJZ75	3,643,771	-
	Child Protection Investigation FY 21-22 CPID 2	93.558	QJZ03	140,332	-

Child Protection Investigation FY 22-23 CPID 3	93.558	QJZ06	42,398	-
Total Temporary Assistance for Needy Families			<u>3,826,501</u>	<u>-</u>
Child Support Services				
Passed through Florida Department of Revenue:				
Child Support Enforcement - Title IV-D	93.563	COC29	908,530	-
Low-Income Home Energy Assistance				
Passed through Florida Department of Elder Affairs, then through Senior Connection Center:				
Emergency Home Energy Assistance Program - 21	93.568	EH-2/23-HILL	244,550	-
Low-Income Home Energy Assistance Program - 21	93.568	E2003	6,514,621	-
COVID-19 - 21 LIHEAP - CARES Act	93.568	2102FLE5C6	(9,358)	-
Low-Income Home Energy Assist Program	93.568	LAE23	1,465,360	-
COVID-19 Emergency Home Energy Assistance Program ARP Act Funds - 21	93.568	UNKNOWN	20,012	-
Emergency Home Assistance Program	93.568	EH-21/24-HILL	74,485	-
Total Low-Income Home Energy Assistance			<u>8,309,670</u>	<u>-</u>
Community Services Block Grant				
Passed through Florida Department of Economic Opportunity:				
Community Services Block Grant - 18	93.569	17SB-0D-08-39-01-110	(1,266)	-
COVID-19 - Community Services Block Grant - CARES ACT 20	93.569	WVR6ECT1G9F8	31,439	-
Community Services Block Grant - 21	93.569	WVR6ECT1G9F8	1,692,211	-
Community Svcs Block Grant	93.569	E2003	660,119	-
Total Community Services Block Grant			<u>2,382,503</u>	<u>-</u>
CCDF Cluster				
Child Care and Development Block Grant				
Passed through Florida Department of Children and Families:				
Child Day Care Licensing - 22	93.575	GKB5R3B9JGE4	256,869	-
Passed through Early Childhood Coalition of Hillsborough County:				
Child Care Licensing - 22 School Readiness	93.575	SR-CCL2223	524,138	-
Total CCDF Cluster and Total Child Care and Development Block Grant			<u>781,007</u>	<u>-</u>
Head Start Cluster				
Head Start				
Head Start Program Operations - 21	93.600	04CH011252.02	(34)	-
COVID-19 - Head Start & Early Head Start CRRSA & ARP - 21	93.600	04HE001328	1,382,045	-
Head Start Program Operations - 22	93.600	04CH011252-03	41,483	-
Early Head Start Program Operations - 22	93.600	04CH011252-03	(295,676)	-
Early Head Start Program Operations -23	93.600	04CH011252-04-03/PGWKT576 NH72	5,141,714	-
Head Start Prog HHS 23	93.600	04CH011252-04-03/PGWKT576 NH72	25,226,506	-
Total Headstart Cluster and Total Headstart			<u>31,496,038</u>	<u>-</u>
Foster Care_Title IV-E				
Passed through Eckerd Youth Alternatives:				
Emerg Shelter Care Reside - 22	93.658	ECA-C13-RA-HCO-FY22	215,040	-
Emerg Shelter Care Reside - 23	93.658	GBB12	66,320	-
Total Foster Care_Title IV-E			<u>281,360</u>	<u>-</u>
Social Services Block Grant				

Passed through Florida Department of Children and Families:				
Child Protection Investigation FY 20 - 21 CPID 1	93.667	QJZ75	1,658,333	-
Child Protection Investigation FY 21 - 22 CPID 2	93.667	QJZ03	65,425	-
Child Protection Investigation FY 22 - 23 CPID 3	93.667	QJZ06	19,950	-
Total Social Services Block Grant			<u>1,743,708</u>	<u>-</u>
Ending the HIV Epidemic: A Plan for America - Ryan White HIV/AIDS Program Parts A and B				
Ending the HIV Epidemic RW Parts A and B - 22	93.686	6 UT8HA33941-03-02	1,417,438	413,946
Ending the HIV Epidemic RW Parts A and B	93.686	6 UT8HA33941-04-04	1,228,502	305,860
Total Ending the HIV Epidemic: A Plan for America - Ryan White HIV/AIDS Program Parts A and B			<u>2,645,940</u>	<u>719,806</u>
HIV Emergency Relief Project Grants				
Ryan White Part A-HIV/AIDS Prog	93.914	6 H89HA00024-30-04	4,835,681	499,041
Ryan White Part A-HIV/AIDS Prog	93.914	6 H89HA00024-31-03	5,165,369	524,828
Total HIV Emergency Relief Project Grants			<u>10,001,050</u>	<u>1,023,869</u>
TOTAL DEPARTMENT OF HEALTH AND HUMAN SERVICES			<u>69,786,476</u>	<u>2,042,836</u>
EXECUTIVE OFFICE OF THE PRESIDENT				
High Intensity Drug Trafficking Areas (HIDTA) Program				
HIDTA - Central Florida 22	95.001	G22CF00009A	32,946	-
HIDTA - Central Florida 23	95.001	G23CF00009A	50,523	-
Total HIDTA Program and TOTAL EXECUTIVE OFFICE OF THE PRESIDENT			<u>83,469</u>	<u>-</u>
DEPARTMENT OF HOMELAND SECURITY				
Disaster Grants Public Assistance (Presidential Declared Disasters)				
2022 Hurricane Ian Mutual Aid Flight Reimbursement Requests	97.036	03977	7,771	-
2022 Hurricane Ian Mutual Aid Flight Reimbursement Requests	97.036	03889	1,222	-
2022 Hurricane Ian Mutual Aid Dispatchers Reimbursement	97.036	01938	29,205	-
2022 Hurricane Ian Mutual Aid Mission 855 Lee County Deployment	97.036	00855	618,334	-
Total Disaster Grants Public Assistance (Presidential Declared Disasters)			<u>656,532</u>	<u>-</u>
Hazard Mitigation Grant				
FEMA Flood Mitigation 56th and Hanna	97.039	4337-260-R	175,483	-
Emergency Management Performance Grants				
Passed through Florida Division of Emergency Management:				
Emer Mgt State/Lcl Prog - 22	97.042	G0432	557,166	-
COVID-19 EMPG ARPA CARES ACT - 22	97.042	G0363	97,792	-
Total Emergency Management Performance Grants			<u>654,958</u>	<u>-</u>
Assistance to Firefighters Grant				
COVID-19 - Assistance to Firefighters Grant Program Covid-19 Supp - 20	97.044	EMW-2020-FG-01358	(45,207)	-
Fire Prevention & Safety - 20	97.044	EMW-2020-FG-01358	8,544	-
AFG Gear Extractors - 22	97.044	EMW-2021-FG-07201	105,000	-
Total Assistance to Firefighters Grant			<u>68,337</u>	<u>-</u>
Port Security Grant Program				
Passed through Manatee Port Authority:				

Port Security Grant Program FEMA Grant - 2020 HCSO	97.056	EMW-2020-PU-00397-S01	11,340	-
Port Security Grant Program FEMA Grant - 2022 HCSO	97.056	EMW-2022-PU-00192-S01	326,977	-
Total Port Security Grant Program			<u>338,317</u>	<u>-</u>
Homeland Security Grant Program				
21 DHS Emergency Responder Trg	97.067	R0526	(2,778)	-
Homeland Security Grant Hillsborough County TF3 - 22	97.067	R0620	62,203	-
Homeland Security Grant 22 MARC4	97.067	R0618	68,000	-
Passed through Florida Division of Emergency Management				
State Homeland Security Program FY 20	97.067	R0321	7,844	-
State Homeland Security Program FY 21	97.067	R0540	221,401	-
State Homeland Security Program FY 22	97.067	R0619	48,258	-
Total Homeland Security Grant Program			<u>404,928</u>	<u>-</u>
Staffing for Adequate Fire & Emergency Response				
Staffing for Adequate Fire & Emer Response (SAFER) Grant	97.083	EMW-2020-FF-01218	3,670,951	-
FR13372-23 SAFER Grant	97.083	EMW-2021-FF-01510	1,180,196	-
Total Staffing for Adequate Fire & Emergency Response			<u>4,851,147</u>	<u>-</u>
Homeland Security Biowatch Program				
Federal BioWatch Program 22	97.091	06OHBIO 0000 7-16-00	299,351	-
Federal BioWatch Program 23	97.091	06OHBIO00007-18-00	133,803	-
Total Homeland Security Biowatch Program			<u>433,154</u>	<u>-</u>
TOTAL DEPARTMENT OF HOMELAND SECURITY			<u><u>7,582,856</u></u>	<u><u>-</u></u>
TOTAL EXPENDITURES OF FEDERAL AWARDS			<u><u>\$ 182,061,315</u></u>	<u><u>\$ 10,437,720</u></u>

Hillsborough County, Florida
Schedule of Expenditures of Federal Awards and State Financial Assistance
Fiscal Year Ended September 30, 2023

State Grantor/Pass-Through Grantor/Program Title	CSFA Number	Pass-Through Entity Identifying Number or Direct Award	Total State Expenditures	Provided to Subrecipients
EXECUTIVE OFFICE OF THE GOVERNOR				
Emergency Management Programs				
Emergency Management Preparation and Assistance 22	31.063	A0298	\$ 80,677	\$ -
Emergency Management Preparation and Assistance 23	31.063	A0298	26,451	-
Total Emergency Management Programs			<u>107,128</u>	<u>-</u>
Emergency Management Projects				
Hazardous Materials Planning and Data Update - 22	31.067	T1099	7,682	-
Urban Search and Rescue Sustainment Program				
Urban Search & Rescue	31.078	T0228	939,174	-
TOTAL EXECUTIVE OFFICE OF THE GOVERNOR			<u>1,053,984</u>	<u>-</u>
DEPARTMENT OF ENVIRONMENTAL PROTECTION				
Local Government Cleanup Contracting				
Petro Site Cleanup - 22	37.024	GC894	724,980	-
Petro Site Cleanup - 23	37.024	GC894	353,006	-
Total Local Government Cleanup Contracting			<u>1,077,986</u>	<u>-</u>
Statewide Water Quality Restoration Projects				
DEP Gibsonton Septic to Sewer Grant	37.039	WG014	298,116	-
Delegated Title V Air Pollution Control Activities				
Air Pollution Control Title V FY 22	37.043	TV020	221,528	-
Air Pollution Control Title V 23	37.043	TV026	87,148	-
Pollutant Stge Sys Compliance EP 13222-22	37.043	GC915	351,685	-
Pollutant Stge Sys Compliance EP 13322-23	37.043	GC915	153,832	-
Total Delegated Title V Air Pollution Control Activities			<u>814,193</u>	<u>-</u>
TOTAL DEPARTMENT OF ENVIRONMENTAL PROTECTION			<u>2,190,295</u>	<u>-</u>
FLORIDA HOUSING FINANCE CORPORATION				
State Housing Initiatives Partnership (SHIP) Program				
SHIP Program yr 28 FY 2020	40.901	1078700	1,166,602	-
SHIP Program yr 29 FY 2021	40.901	1078800	3,494,746	-
SHIP Program yr 30 FY 2022	40.901	1078900	132,983	-
Total SHIP Program and TOTAL FLORIDA HOUSING FINANCE CORPORATION			<u>4,794,331</u>	<u>-</u>
DEPARTMENT OF LEGAL AFFAIRS AND ATTORNEY GENERAL				
Florida Network of Children's Advocacy Centers				
FNCAC/OAG (Office of the Atty. General) - 22	41.031	CAC17 13TH JC FY22-23	165,517	-
FNCAC/OAG (Office of the Atty. General) - 23	41.031	CAC17 13TH JC FY23-24	16,028	-

Total Florida Network of Children's Advocacy Centers and TOTAL DEPARTMENT OF LEGAL AFFAIRS AND ATTORNEY GENERAL			181,545	-
DEPARTMENT OF FINANCIAL SERVICES				
Fire Decontamination Equipment Grant Project				
BOCC - FR13268-22 FF Cancer Decon Equip	43.013	UNKNOWN	13,871	-
Total Fire Decontamination Equipment Grnat Project and TOTAL DEPARTMENT OF FINANCIAL SERVICES			13,871	-
DEPARTMENT OF STATE AND SECRETARY OF STATE				
State Aid to Libraries				
State Aid to Libraries - 22	45.030	22-ST-20 (22.1.sa.000.218)	467,101	4,204
State Aid to Libraries - 23	45.030	23-ST-20 (23.1.sa.000.085)	376,599	362,372
Total State Aid to Libraries			843,700	366,576
General Program Support				
22 Division of Cultural Affairs Grant	45.061	1903723-61-22	181,003	-
23 Division of Cultural Affairs Grant	45.061	1914177-61-23	12,476	-
Total General Program Support			193,479	-
TOTAL DEPARTMENT OF STATE AND SECRETARY OF STATE			1,037,179	366,576
DEPARTMENT OF EDUCATION AND COMMISSIONER OF EDUCATION				
Voluntary Pre-Kindergarten Education Program				
Passed through Early Learning Coalition of Hillsborough County Inc.				
21 Head Start Program VPK	48.108	UNKNOWN	(101)	-
22 Head Start Program VPK	48.108	UNKNOWN	1,864	-
23 Head Start Program VPK	48.108	UNKNOWN	914,951	-
Total Voluntary Pre-Kindergarten Education Program			916,714	-
Coach Aaron Feis Guardian Program				
Guardian Program	48.140	TAPS 23A096	138,956	-
TOTAL DEPARTMENT OF EDUCATION AND COMMISSIONER OF EDUCATION			1,055,670	-
DEPARTMENT OF TRANSPORTATION				
Florida Commission for Transportation Disadvantaged (CTD) Trip and Equipment Grant Program				
Transportation Disadvantaged (Sunshine Line) - 22	55.001	G2A13	1,982,911	-
Transportation Disadvantaged (Sunshine Line) - 23	55.001	G2K49	735,791	-
Total Florida CTD Trip and Equipment Grant Program			2,718,702	-
CTD Planning Grant Program				
Commission for the Transportation Disadvantaged - 22	55.002	G1N50	48,439	-
Commission for the Transportation Disadvantaged - 23	55.002		510	-
Total for CTD Planning Grant Program			48,949	-
Local Transportation Projects				
PW Safe Route to Schools-Limona Elementry	55.039	450700-1-54-01	22,558	-
South County Trail - 19th Ave NE	55.039	G1B40	18,210	-
Total Local Transportation Projects			40,768	-

TOTAL DEPARTMENT OF TRANSPORTATION			2,808,419	-
DEPARTMENT OF CHILDREN AND FAMILIES				
Out-of-Home Supports				
21 Eckerd Supervised Visitation	60.074	C13 FY21-22	(170)	-
22 Eckerd Supervised Visitation	60.074	UNKNOWN	(738)	-
22 Children's Network of Hillsborough	60.074	ECA-C13-SVP-AOC-FY22	24,162	-
23 Children's Network of Hillsborough	60.074	BAB02	4,338	-
Total Out-of-Home Supports			27,592	-
Criminal Justice, Mental Health, and Substance Abuse Reinvestment Grant Program				
CJMHS A Reinvestment Grant - 20	60.115	LHZ98	477,808	421,543
CJMHS A Reinvestment Grant - 22	60.115	LHZ98	349,475	346,632
Total Criminal Justice, Mental Health, and Substance Abuse Reinvestment Grant Program			827,283	768,175
Family Finders Program				
Child Protective Investigation Division CPID 2	60.206	QJZ03	34,432	-
TOTAL DEPARTMENT OF CHILDREN AND FAMILIES			889,307	768,175
DEPARTMENT OF HEALTH				
County Grant Awards				
EMS County Grant Awards	64.005	C1029	53,840	36,988
TOTAL DEPARTMENT OF HEALTH			53,840	36,988
DEPARTMENT OF ELDER AFFAIRS				
Home Care for the Elderly				
Passed through Senior Connection Center, Inc.				
Home Care for the Elderly - 22	65.001	HCE-22/23-HILL / HGQKU2E5RKL9	93,867	-
Home Care for the Elderly - 23	65.001	HCE-23/24-HILL / HGQKU2E5RKL9	18,573	-
Total Home Care for the Elderly			112,440	-
Alzheimer's Respite Services				
Passed through Senior Connection Center, Inc.				
ADI Respite Care - 22	65.004	ADI-22/23-HILL / HGQKU2E5RKL9	1,444,702	-
ADI Respite Care - 23	65.004	ADI-23/24-HILL / HGQKU2E5RKL9	392,296	-
Total Alzheimer's Respite Services			1,836,998	-
Local Services Programs				
Passed through Senior Connection Center, Inc.				
Local Services Program Homemakers - 22	65.009	LSP-22/23-HILL / HGQKU2E5RKL9	84,405	-
Local Services Program Homemakers	65.009	LSP-23/24-HILL / HGQKU2E5RKL9	23,000	-
Total Local Services Programs			107,405	-
Community Care for the Elderly				
Passed through Senior Connection Center, Inc.				
Community Care for the Elderly - 22	65.010	CCE-22/23-HILL / HGQKU2E5RKL9	3,075,887	-
Community Care for the Elderly - 23	65.010	CCE-23/24-HILL / HGQKU2E5RKL9	395,724	-

			3,471,611	-
TOTAL DEPARTMENT OF ELDER AFFAIRS			5,528,454	-
DEPARTMENT OF LAW ENFORCEMENT				
Hillsborough Sheriff's Office Port Tampa Bay Safe Boat				
Investigative Services - Port Tampa Bay Safe Boat APR	71.052	D5004	557,951	-
TOTAL DEPARTMENT OF LAW ENFORCEMENT			557,951	-
DEPARTMENT OF HIGHWAY SAFETY & MOTOR VEHICLES				
Florida Arts License Plates Projects				
22 Arts Council Specialty License Plate	76.041	UNKNOWN	25,231	-
23 Arts Council Specialty License Plate	76.041	UNKNOWN	15,586	-
Total Florida Arts License Plates Projects			40,817	-
Child Abuse Prevention and Intervention License Plate Project				
FY22 FNCAC DCF License Plate Vol Contribution Child Abuse	76.067	CAC17 13TH LPVC FY22-23	3,462	-
FY23 FNCAC DCF License Plate Vol Contribution Child Abuse	76.067	CAC17 13TH LPVC FY23-24	1,161	-
Total Child Abuse Prevention and Intervention License Plate Project			4,623	-
TOTAL DEPARTMENT OF HIGHWAY SAFETY & MOTOR VEHICLES			45,440	-
FISH AND WILDLIFE CONSERVATION COMMISSION				
Florida Boating Improvement Program	77.006	UNKNOWN	312,900	-
TOTAL FISH AND WILDLIFE CONSERVATION COMMISSION			312,900	-
DEPARTMENT OF JUVENILE JUSTICE				
Children and Families in Need of Services (CINS/FINS)				
Passed through Florida Network of Youth and Family Services:				
Domestic Violence Respite Services Program, Division of Children's Services FY 14-18	80.005	D2055	179,203	-
Florida Network Program - 22	80.005	14-0581	920,549	-
Florida Network Program - 23	80.005	14-0581	361,263	-
Domestic Violence Respite Services	80.005	D2055	35,112	-
Total Children and Families in Need of Services (CINS/FINS) and TOTAL DEPARTMENT OF JUVENILE JUSTICE			1,496,127	-
TOTAL EXPENDITURES OF STATE FINANCIAL ASSISTANCE			\$ 22,019,313	\$ 1,171,739

\$

HILLSBOROUGH COUNTY, FLORIDA
Notes to the Schedules of Expenditures of
Federal Awards and State Financial Assistance
For the fiscal year ended September 30, 2023

Note 1 - Financial Reporting Entity

The Hillsborough County (“County”) reporting entity is defined in Note 1 of the County's Basic Financial Statements. For purposes of the Schedules of Expenditures of Federal Awards and State Financial Assistance (the Schedule), only the primary government and the Hillsborough County City-County Planning Commission, a discretely presented component unit, are included in the reporting entity; the Housing Finance Authority of Hillsborough County, the other discretely presented component unit, is not included. The Housing Finance Authority of Hillsborough County did not have any federal expenditures for the year ended September 30, 2023.

These notes provide additional information on the accompanying Schedule. The first part of the Schedule presents expenditures related to federal awards that were provided directly by federal agencies as well as federal awards that were passed through other government agencies. The second part of the Schedule presents expenditures related to state awards that were provided directly by state agencies as well as state awards that were passed through other governmental agencies. Because the Schedule presents only a selected portion of the operations of the County, they are not intended to and do not present the financial position, changes in net position, or where applicable, cash flows of the County.

Note 2 – Summary of Significant Accounting Policies

Expenditures reported on the Schedule are reported using the modified accrual basis of accounting with the exception of the Palm River Water and Sewer Expansion project (CSFA Number 37.039), which is reported on the full accrual basis of accounting. Such expenditures are recognized following the cost principles contained in the Uniform Guidance and State of Florida Chapter 10.550, wherein certain types of expenditures are not allowable or are limited as to reimbursement.

Note 3 – Basis of Presentation

Expenditures are recognized following the cost principles contained in Title 2 U.S. Code of Federal Regulations Part 200, Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards (Uniform Guidance), wherein certain types of expenditures are not allowable or are limited as to reimbursement. The information in this Schedule is presented in accordance with the requirements of the Uniform Guidance, and Chapter 10.550, Rules of the Auditor General. Therefore, some amounts presented in this Schedule may differ from amounts presented in, or used in the preparation of the basic financial statements.

Note 4 - Negative Figures on the Schedules of Expenditures and Assistance

Negative expenditures reported in the Schedules of Expenditures of Federal Awards and State Financial Assistance may be the result of a correction of an expenditure which was originally posted in a prior fiscal year, such as the recording of a refund for goods or services returned or not received. Although the current expenditures on a grant may be negative, the total of all expenditures on the grant is expected to be positive over its entire period of performance.

HILLSBOROUGH COUNTY, FLORIDA
Notes to the Schedules of Expenditures of
Federal Awards and State Financial Assistance
For the fiscal year ended September 30, 2023

Note 5 – Capital Equipment Purchased with Grant Funds

Capital Equipment purchased, which was \$5,000 or more and expected to last one year or longer, in the amount of \$1,122,895 was provided by various grants as noted below:

ALN/CSFA	Grantor Agency	Amount
66.001	Environmental Protection Agency	\$ 26,201
66.034	Environmental Protection Agency	8,987
93.600	Department of Health and Human Services	228,875
97.044	Department of Homeland Security	63,348
97.067	Department of Homeland Security	68,000
31.078	Florida Executive Office of the Governor	690,623
43.013	Florida Department of Financial Services	13,871
45.030	Florida Department of State and Secretary of State	22,990
	Total	\$ 1,122,895

Note 6 - Relationship to Grant Reports

Amounts reported in the accompanying schedules are consistent with the amounts reported in separately issued final grant reports to federal, federal pass-through, state, and state pass-through grantors as of September 30, 2023.

Note 7 – Indirect Costs

Grant agreements that do not prohibit the inclusion of indirect (facilities and administrative) costs may include such costs. The approval of indirect cost rates are usually formalized by a rate agreement signed by the federal awarding agency and the county administrator, who is the authorized organizational representative for the County. However, the County’s cognizant agency (US Department of Health and Human Services) does not provide a “negotiated indirect cost rate agreement,” but simply requires the County to have an annual Cost Allocation Plan prepared which describes how the County derives its indirect cost rates. See the Indirect Cost Allocation Plan at: <https://hcfl.gov/government/budget/budget-information/cost-allocation-plans>. The County does not utilize the 10% de minimus indirect cost rate allowed under the Uniform Guidance.

Hillsborough County, Florida

Schedule of Findings and Questioned Costs Year Ended September 30, 2023

I – Summary of Independent Auditor’s Results

Financial Statements

Type of report the auditor issued on whether the financial statements audited were prepared in accordance with GAAP:

	Unmodified
Internal control over financial reporting:	
Material weakness(es) identified?	<u> X </u> Yes <u> </u> No
Significant deficiency(ies) identified?	<u> </u> Yes <u> X </u> None Reported
Noncompliance material to financial statements noted?	<u> </u> Yes <u> X </u> No

Federal Awards

Internal control over major federal programs:

Material weakness(es) identified?	<u> </u> Yes <u> X </u> No
Significant deficiency(ies) identified?	<u> X </u> Yes <u> </u> None Reported

Type of auditor’s report issued on compliance for major federal programs:

	Unmodified
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Any audit findings disclosed that are required to be reported in accordance with 2 CFR 200.516(a)?

	<u> X </u> Yes <u> </u> No
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Identification of major federal programs:

<u>Assistance Listing Number(s)</u>	<u>Name of Federal Program or Cluster</u>
10.561	SNAP Cluster
14.218	CDBG - Entitlement Grants Cluster
21.023	Emergency Rental Assistance Program
21.027	Coronavirus State and Local Fiscal Recovery Funds
93.044/93.045	Aging Cluster
93.568	Low-Income Home Energy Assistance
93.686	Ending the HIV Epidemic: A Plan for America - Ryan White HIV/AIDS Program Parts A and B
97.083	Staffing for Adequate Fire & Emergency Response (SAFER)

Dollar threshold used to distinguish between type A and type B programs:

 \$ 3,000,000

Auditee qualified as low-risk auditee?

	<u> </u> Yes <u> X </u> No
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State Financial Assistance

Internal control over major state financial assistance projects:

Material weakness(es) identified?	<u> </u> Yes <u> X </u> No
Significant deficiency(ies) identified?	<u> X </u> Yes <u> </u> None Reported

Type of auditor’s report issued on compliance for major state financial assistance projects:

	Unmodified
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Any audit findings disclosed that are required to be reported in accordance with Chapter 10.550, Rules of the Auditor General?

	<u> X </u> Yes <u> </u> No
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Identification of major state financial assistance projects:

<u>CSFA Number(s)</u>	<u>Name of State Financial Assistance Project</u>
31.078	Urban Search and Rescue Sustainment Program
37.039	Statewide Water Quality Restoration Projects
40.901	State Housing Initiatives Partnership (SHIP) Program
45.030	State Aid to Libraries
55.001	Florida Commission for the Transportation Disadvantaged (CTD) Trip and Equipment Grant Program
60.115	Criminal Justice, Mental Health, and Substance Abuse Reinvestment Grant Program
71.052	Hillsborough Sheriff’s Office Port Tampa Bay Safe Boat
77.006	Florida Boating Improvement Program

Dollar threshold used to distinguish between type A and type B projects:

 \$ 750,000

Hillsborough County, Florida

Schedule of Findings and Questioned Costs (Continued) Year Ended September 30, 2023

II – Financial Statement Findings Section

A. Internal Control Over Financial Reporting

2023-001 – Compiling and Reporting an Accurate Schedule of Expenditures of Federal Awards and State Financial Assistance

Material Weakness

Criteria: The schedule of expenditures of federal awards and state financial assistance (the Schedule) should reflect expenditures of federal and state programs.

2 CFR 200.510(b) indicates that the auditee must prepare a schedule of expenditures of federal awards for the period covered by the auditee's financial statements which must include total federal awards expended as determined in accordance with 2 CFR 200.502.

Rule 69I-5.003 of the Department of Financial Services, Rules, Chapter 69I-5, Florida Administrative Code, State Financial Assistance, requires an auditee to prepare a schedule of expenditures of state financial assistance for the period covered by the auditee's financial statements.

Condition: During our audit, we observed that Schedule preparation, analysis, and review was not occurring regularly during the fiscal year. This resulted in three iterations of the Schedule provided to the auditor and material changes in Schedule balances with each iteration. As a result, the Schedule total changed by approximately \$5 million.

Cause: Internal controls over financial reporting related to the preparation of the Schedule were not put into place to ensure that the Schedule and related grant reconciliations were performed timely and throughout the fiscal year.

Effect or Potential Effect: By not preparing and analyzing the Schedule throughout the fiscal year, there is a potential for the Schedule or revenues and expenditures within the basic financial statements being materially inaccurate or incomplete.

Recommendation: We recommend that management enhance controls and procedures to single audit expenditures are prepared and reviewed regularly throughout the fiscal year in order to enhance the timeliness and accuracy of Schedule reporting.

Views of Responsible Officials: Management agrees with the finding. See corrective action plan.

2023-002 – Recognition of Intergovernmental Revenues

Material Weakness

Criteria: Governmental Accounting Standards Board (GASB) Statement No. 33, *Accounting and Financial Reporting for Nonexchange Transactions*, dictates that revenues for voluntary nonexchange transactions should be recognized when all eligibility requirements are met. Eligibility requirements could include required characteristics of recipients, time requirements, offering resources on a reimbursement ("expenditure-driven") basis upon approval of allowable costs, or certain other contingencies.

Condition: When testing intergovernmental revenues within the COVID Relief major fund, we noted that certain grants have eligibility requirements that require the County to incur eligible costs in order for revenue recognition to occur. When performing an initial analytical review of the major fund, we noted

Hillsborough County, Florida

Schedule of Findings and Questioned Costs (Continued) Year Ended September 30, 2023

revenues were significantly higher than expenditures. It was determined that intergovernmental revenues were being recognized before eligibility requirements were met (i.e., before allowable costs were incurred). This resulted in intergovernmental revenues being overstated and unearned revenues being understated by approximately \$176,300,000 within the COVID Relief major fund.

Cause: The error occurred due to a post-closing entry that was prepared to reduce revenues at year-end based on revenue recognition criteria was not completely posted. Internal controls over financial reporting related to revenue recognition did not ensure that amounts planned to be posted were completely posted.

Effect or potential effect: The effect of this finding could have resulted in an overstatement of revenues and fund balance within the COVID Relief major fund.

Recommendation: We recommend that management enhance controls and procedures to ensure that worksheets with amounts to be posted are in fact completely posted to the accounting system.

Views of responsible officials: Management agrees with the finding. See corrective action plan.

2023-003 –Internal Consistency and Reconciliation of the Annual Comprehensive Financial Report (ACFR)

Material Weakness

Criteria: United States generally accepted accounting principles (U.S. GAAP), promulgated by the Government Accounting Standards Board (GASB), prescribe a financial reporting model found in GASB Statement No. 34, *Basic Financial Statements – and Management’s Discussion and Analysis – For State and Local Governments*, that focuses on consistent and accurate financial reporting for all government entities.

Condition: When reconciling the ACFR to underlying records and testing the ACFR for internal consistency, the audit team identified a material discrepancy between the business-type activities opinion unit and the enterprise funds. This resulted in an adjustment to the both the business-type activities opinion unit and the governmental activities opinion unit of approximately \$23 million.

Cause: The ISF elimination error was due to not having a mitigating internal control to check the automation of the ISF eliminations.

Effect or Potential Effect: The effect of this findings could have resulted in a material error in the business-type activities opinion unit and the and other inconsistencies throughout the ACFR.

Recommendation: We recommend the County have a mitigating control or manual review of financial reporting items that are automated in the financial reporting software. We also recommend that the County set up a checks and balances system to ensure the various balances with the ACFR all reconcile.

Views of Responsible Officials: Management agrees with the finding. See corrective action plan.

B. Compliance and Other Matters

No matters to report.

Hillsborough County, Florida

**Schedule of Findings and Questioned Costs (Continued)
Year Ended September 30, 2023**

III – Federal Award Findings and Questioned Costs

A. Internal Control Over Compliance

2023-004 – Other Compliance Matters, Late Issuance of the 2022 Single Audit Report

Significant Deficiency

Criteria: Uniform Guidance 2 CFR 200.512(a) requires that each organization’s audit must be completed and the data collection form and reporting package should be submitted within the earlier of 30 days after the receipt of the auditor’s report or nine months after the end of the audit period. State of Florida Chapter 10.558(4) requires submission of the reporting package within 45 days after the receipt of the auditor’s report or nine months after the end of the audit period.

Applicable to all assistance listing numbers (ALN’s), Florida catalog of state financial assistance (CSFA) numbers, and federal agencies (and passthrough entities) included on the accompanying schedule of expenditures for federal awards and state financial assistance for the year ended September 30, 2022.

Condition: The Single Audit package for the County’s fiscal year ended September 30, 2022 should have been submitted to the Federal Audit Clearinghouse and Florida Auditor General by June 30, 2023, but it was submitted on September 28, 2023. The County missed the filing deadlines, making the filing for 2022 late.

Cause: The late filings were due to changes in the Schedule of Federal Awards and State Financial Assistance and delays in gathering the necessary information for completion of the single audit.

Effect or Potential Effect: This can result in the disallowance of expenditures in future awards by the grantor. In addition, the late filing results in noncompliance with the requirements of the Uniform Guidance and State of Florida Chapter 10.550.

Questioned Costs: None.

Repeat Finding: This is not a repeat finding.

Recommendation: We recommend the County evaluate the process and internal controls over the preparation of the schedule of expenditures of federal awards and state financial assistance and submission of the data collection form and reporting packages to avoid late submission.

Views of Responsible Officials: Management agrees with the finding. See corrective action plan.

B. Compliance

See Finding 2023-004 above.

IV – State Financial Assistance Findings and Questioned Costs

A. Internal Control Over Compliance

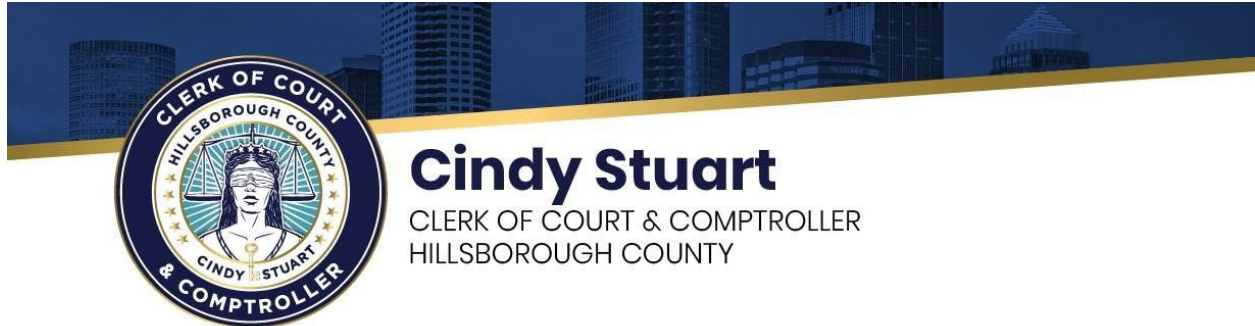
See Finding 2023-004 above.

B. Compliance

See Finding 2023-004 above.

Hillsborough County, Florida

**Summary Schedule of Prior Audit Findings
Year Ended September 30, 2023**



Single Audit:

Finding 2022-001: Compliance with Florida Statute 218, *Local Government Prompt Payment Act*

Status: This finding was corrected in fiscal year 2023.



Corrective Action Plan for Hillsborough County, Florida Board of County Commissioners Findings for Fiscal Year 2023

Corrective action plans, indicating the parties responsible for implementation, are presented as follows:

Finding No. 2023-001, Compiling and Reporting an Accurate Schedule of Expenditures of Federal Awards and State Financial Assistance

There will always be differences between draft and final Single Audit schedules because vendors may submit invoices several months after year-end. Material invoices must be recorded as post-closing adjustments to expenditures, which in turn affect Single Audit expenditures reported. However, to improve the reporting process, County Finance Department management (Merrie Allen) will prepare and analyze draft Single Audit expenditures and other trial balance amounts quarterly starting with June 30, 2024 data, so that issues are identified and resolved by applicable departments sooner during the reporting process.

Finding No. 2023-002, Recognition of Intergovernmental Revenues

The proper year-end accrual/deferral entries were prepared and reviewed, but by mistake a few lines did not get posted. By February 28, 2025 County Finance Department management (Merrie Allen) will ensure that worksheets with amounts to be posted are in fact completely posted.

Finding No. 2023-003, Internal Consistency and Reconciliation of the Annual Comprehensive Financial Report (ACFR)

During an upgrade to the financial reporting software, the ISF elimination was automated, but the revenue portion of the calculation was not included. The automation of the revenue portion has been corrected. By February 28, 2025 County Finance Department management (Emily Lingle) will review a manually prepared calculation to ensure that the ISF elimination and any other automations are working. And will prepare a worksheet to ensure that key ACFR amounts that should be in balance are in balance.

Finding No. 2023-004, Other Compliance Matters, Late Issuance of the 2022 Single Audit Report

The County's Fiscal Year 2022 Annual Comprehensive Financial Report was issued June 6, 2023. However the Fiscal Year 2022 Single Audit report was not issued until August 31, 2023. Effective immediately through this corrective action plan, County Finance Department management (Ajay Gajjar) requests the independent auditors to perform Single Audit interim testing during the summer in order to avoid delays in issuing the Single Audit.



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**Management Letter Required By
Chapter 10.550 of the Rules of the
Auditor General of the State of Florida**

The Board of County Commissioners
Hillsborough County, Florida

Report on the Financial Statements

We have audited 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 Hillsborough County, Florida (the County) as of and for the year ended September 30, 2023, and have issued our report thereon dated May 8, 2024. We did not audit the financial statements of the Housing Finance Authority of Hillsborough County (the Authority), a discretely presented component unit, which represents 97%, 99% and 35%, respectively, of the assets, net position, and revenues of the aggregate discretely presented component units as of September 30, 2023. Those financial statements were audited by another auditor whose report has been furnished to us, and our opinion, insofar as it relates to the amounts included for the Authority is based solely on the report of the other auditor. Our report does not address the Authority's internal control or compliance.

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 Financing Reporting and on Compliance and Other Matters Based on an Audit of Financial Statements Performed in Accordance with *Government Auditing Standards*; Independent Auditor's Report on Compliance For Each Major Federal Program and Each Major State Financial Assistance Project; Report on Internal Control Over Compliance; and Report on the Schedule of Expenditures of Federal Awards required by Uniform Guidance and Schedule of Expenditures of State Financial Assistance Required by Chapter 10.550, *Rules of the Auditor General*; Schedule of Findings and Questioned Costs; and Independent Accountant's Reports on examinations conducted in accordance with *AICPA 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 schedules, which are dated June 28, 2024, 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. Corrective actions have been taken to address findings and 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 and 6. Additional legal authority was provided by Chapter 125, Florida Statutes, and County Ordinance 83-09, a home rule charter. The County included the following component units:

<u>Entity</u>	<u>Legal Authority</u>
Blended Component Units	
Hillsborough County Civil Service Board	Section 125.88, <i>Florida Statutes</i> , and Chapter 85-424, and 2000-445, Laws of Florida
Discretely Presented Component Units	
Hillsborough County City-County Planning Commission	Chapter 75-390, Laws of Florida
Housing Finance Authority of Hillsborough County	Section 159.604, <i>Florida Statutes</i> , and County Ordinance 85-33.

Financial Condition

Section 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 condition(s) met. In connection with our audit, we determined 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 the review of the financial information provided by the 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.

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 statements 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*.

Additional Matters

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

Purpose of This Letter

Our management letter 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, 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.

RSM US LLP

Tampa, Florida

May 8, 2024, except for the report on compliance for each major federal program and each major state financial assistance project and report on internal control over compliance, for which the date of each report is June 28, 2024.



RSM US LLP

Independent Accountant's Report on Compliance With Local Government Investment Policies

Board of County Commissioners
Hillsborough County, Florida

We have examined Hillsborough County, Florida's (the County's) compliance with the local government investment policy requirements of Section 218.415, *Florida Statutes* (the specified requirements) during the period October 1, 2022 to September 30, 2023. Management of the County is responsible for the County's compliance with the specified requirements. Our responsibility is to express an opinion on the County's compliance with the specified requirements based on our examination.

Our examination was conducted in accordance with attestation standards established by the AICPA. 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 specified 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 noncompliance, whether due to fraud or error. We believe that the evidence obtained is sufficient and appropriate to provide a reasonable basis for our opinion.

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

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

In our opinion, the County complied, in all material respects, with the local government investment policy requirements of Section 218.415, *Florida Statutes*, during the period October 1, 2022 to September 30, 2023.

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

RSM US LLP

Tampa, Florida
June 28, 2024

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RSM US LLP

**Independent Accountant's Report on Compliance With
E911 Requirements of Sections 365.172 and 365.173, *Florida Statutes***

Board of County Commissioners
Hillsborough County, Florida

We have examined Hillsborough County, Florida's (the County's) compliance with the E911 requirements of Sections 365.172 and 365.173, *Florida Statutes*, Emergency Communications Number E911 System Fund (the specified requirements) during the period October 1, 2022 to September 30, 2023. Management of the County is responsible for the County's compliance with the specified requirements. Our responsibility is to express an opinion on the County's compliance with the specified requirements based on our examination.

Our examination was conducted in accordance with attestation standards established by the AICPA. 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 specified 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 noncompliance, whether due to fraud or error. We believe that the evidence obtained is sufficient and appropriate to provide a reasonable basis for our opinion.

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

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

In our opinion, the County complied, in all material respects, with the E911 requirements of Sections 365.172 and 365.173, *Florida Statutes*, Emergency Communications Number E911 System Fund during the period October 1, 2022 to September 30, 2023.

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

RSM US LLP

Tampa, Florida
June 28, 2024

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RSM US LLP

**Independent Accountant's Report on Compliance with the Gulf Coast
Requirements of Section 288.8018, *Florida Statutes***

Board of County Commissioners
Hillsborough County, Florida

We have examined Hillsborough County, Florida's (the County) compliance with the Gulf Coast requirements of Section 288.8018, *Florida Statutes* (the specified requirements), during the period October 1, 2022 to September 30, 2023. Management of the County is responsible for the County's compliance with the specified requirements. Our responsibility is to express an opinion on the County's compliance with the specified requirements based on our examination.

Our examination was conducted in accordance with attestation standards established by the AICPA. 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 specified 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 noncompliance, whether due to fraud or error. We believe that the evidence obtained is sufficient and appropriate to provide a reasonable basis for our opinion.

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

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

In our opinion, the County complied, in all material respects, with the Gulf Coast requirements of Section 288.8018, *Florida Statutes*, during the period October 1, 2022 to September 30, 2023.

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

RSM US LLP

Tampa, Florida
June 28, 2024

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