

# **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, 2021**

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

**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, 2021**

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**Section II**

*Hillsborough County, Florida, Annual Comprehensive Financial Report for the Fiscal Year Ended September 30, 2021*



June 24, 2022

**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 Comprehensive Annual Financial Report for the Fiscal Year Ended September 30, 2021 (CAFR)*. See page 15 for the report of independent auditor. The CAFR is also posted on the Clerk of Circuit Court's web site at: [www.hillsclerk.com/en/Records-and-Reports/Financial-Reports-County](http://www.hillsclerk.com/en/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 Major State Financial Assistance Project; Report on Internal Control  
Over Compliance; and Report on the Schedules of Expenditures of Federal Awards and State  
Financial Assistance Required by the Uniform Guidance and  
Chapter 10.550, *Rules of the Auditor General***

**Independent Auditor's Report**

The Board of County Commissioners  
Hillsborough County, Florida

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

We have audited Hillsborough County, Florida's (the County) compliance with the types of compliance requirements described in the *Office of Management and Budget (OMB) Compliance Supplement* and the *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, 2021. 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.

**Management's Responsibility**

Management is responsible for compliance with the federal and state statutes, regulations and the terms and conditions of its federal and state awards applicable to its federal programs and state projects.

**Auditor's Responsibility**

Our responsibility is to express an opinion on compliance for the County's major federal programs and state projects based on our audit of the types of compliance requirements referred to above. 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. CFR Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance); and Chapter 10.550, *Rules of the Auditor General* (Chapter 10.550). Those standards, the Uniform Guidance, and Chapter 10.550 require that we plan and perform the audit to obtain reasonable assurance about whether noncompliance with the types of compliance requirements referred to above that could have a direct and material effect on a major federal program or state project occurred. An audit includes examining, on a test basis, evidence about the County's compliance with those requirements and performing such other procedures as we considered necessary in the circumstances.

We believe that our audit provides a reasonable basis for our opinion on compliance for each major federal program and state project. However, our audit does not provide a legal determination of the County's compliance.

**Opinion on the Major Federal Programs and Major State Financial Assistance Projects**

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, 2021.

## **Other Matters**

The results of our auditing procedures disclosed instances of noncompliance which are required to be reported in accordance with the Uniform Guidance and Chapter 10.550 and which are described in the accompanying schedule of findings and questioned costs as item 2021-001. Our opinion on each major federal program and state project is not modified with respect to this matter.

The County's response to the noncompliance finding identified in our audit is described in the accompanying schedule of findings and questioned costs. The County's response was not subjected to the auditing procedures applied in the audit of compliance and, accordingly, we express no opinion on the response.

## **Report on Internal Control Over Compliance**

Management of the County is responsible for establishing and maintaining effective internal control over compliance with the types of compliance requirements referred to above. In planning and performing our audit of compliance, we considered the County's internal control over compliance with the types of requirements that could have a direct and material effect on each of its major federal programs and state projects to determine the auditing procedures that are appropriate in the circumstances for the purpose of expressing an opinion on compliance for each of its major federal programs and state projects 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 internal control over compliance. Accordingly, we do not express an opinion on the effectiveness of the County's internal control over compliance.

*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 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 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 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.

Our consideration of internal control over compliance was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies and therefore, material weaknesses or significant deficiencies may exist that have not been identified. We did identify certain deficiencies in internal control over compliance, described in the accompanying schedule of findings and questioned costs as item 2021-001, that we consider to be a material weakness.

The County's response to the internal control over compliance finding identified in our audit is described in the accompanying schedule of findings and questioned costs. The County's response was not subjected to the 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 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 Hillsborough County, Florida (the County) as of and for the year ended September 30, 2021, and the related notes to the financial statements, which collectively comprise the County's basic financial statements. We issued our report thereon dated April 30, 2022, which contained unmodified opinions on those financial statements, and included a reference to other auditors and an emphasis of matter paragraph for the adoption of GASB Statement No. 84. 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, Rules of the Auditor General 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 financial statements. The information has been subjected to the auditing procedures applied in the audit of the financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the financial statements or to the 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 24, 2022, except for our report on the Schedule of Expenditures of Federal Awards and Schedule of Expenditures of State Financial Assistance, for which the date is April 30, 2022

**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**

**Independent Auditor's Report**

The Board of County Commissioners  
Hillsborough County, Florida

We have audited, 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, 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, 2021, 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 30, 2022. The County's financial statements include an emphasis of matter paragraph related to the restatement due to the implementation of Governmental Accounting Standards Board (GASB) Statement No. 84, *Fiduciary Activities*. Our report also included a reference to other auditors who audited the financial statements of the Housing Finance Authority of Hillsborough County, a discretely presented component unit as described in our report on Hillsborough County's financial statements. This report does not include the results of the other auditor's testing of internal control over financial reporting or compliance and other matters reported on separately by those auditors.

**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 entity's financial statements will not be prevented, or detected and corrected, on a timely basis. A *significant deficiency* is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.



Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified.

### **Compliance and Other Matters**

As part of obtaining reasonable assurance about whether the County's financial statements are free from material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts and grant agreements, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance 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 result of that testing, and not to provide an opinion on the entity's internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the entity's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

*RSM US LLP*

Tampa, Florida  
April 30, 2022

**HILLSBOROUGH COUNTY, FLORIDA**  
**Schedule of Expenditures of Federal Awards**  
**Fiscal Year Ended September 30, 2021**

Federal Grantor/ Pass-Through Grantor Program Title or Cluster Title	ALN	Contract Number / Pass-through Entity Number	Program Expenditures	Provided to Subrecipient
<b>DEPARTMENT OF AGRICULTURE</b>				
<b>National School Lunch Program</b>				
Passed through Florida Department of Education:				
Natl Sch Brkfst/Lunch Prog Educ	10.555	N/A	\$ 28,892	\$ -
School Breakfast/Lunch Program	10.555	N/A	2,071	-
Total National School Lunch Program			<u>30,963</u>	<u>-</u>
<b>Summer Food Service Program for Children</b>				
Passed through Florida Department of Education:				
Summer Food Program	10.559	N/A	(2,720)	-
Total Summer Food Service Program for Children			<u>(2,720)</u>	<u>-</u>
<b>Total Child Nutrition Cluster</b>				
			<u>28,243</u>	<u>-</u>
<b>Child and Adult Care Food Program</b>				
Passed through Florida Department of Health:				
Child Care Food Program Head Start FY 20	10.558	N/A	(73,182)	-
Child Care Food Program Head Start FY 21	10.558	S0812	354,016	-
Total Child and Adult Care Food Program			<u>280,834</u>	<u>-</u>
<b>State Administrative Matching Grants For The Supplemental Nutrition Assistance Program</b>				
Child Protection Investigation FY20-21	10.561	QJZ75	11,879	-
Child Protection Investigation FY21-22	10.561	QJZ75	4,236	-
Total Supplemental Nutrition Assistance Program			<u>16,115</u>	<u>-</u>
<b>Total SNAP Cluster</b>				
			<u>16,115</u>	<u>-</u>
TOTAL DEPARTMENT OF AGRICULTURE			<u>325,192</u>	<u>-</u>
<b>DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT</b>				
<b>CDBG Entitlement Grants Cluster</b>				
Community Development Block Grant	14.218	B-15-UC-12-0002	(600)	(600)
Community Development Block Grant	14.218	B-16-UC-12-0002	82,112	82,112
Community Development Block Grant	14.218	B-17-UC-12-0002	143,372	143,372
Community Development Block Grant	14.218	B-18-UC-12-0002	2,122,838	2,117,374
Community Development Block Grant	14.218	N/A	2,542,525	1,797,798
Community Development Block Grant	14.218	B-20-UW-12-0002	1,931,953	1,931,203
Community Development Block Grant	14.218	N/A	3,465,014	1,723,215
Community Development Block Grant	14.218	B-14-UC-12-0002	4,000	4,000
Community Development Block Grant	14.218	B-13-UC-12-0002	1,174	1,174
Total CDBG Entitlement Grants Cluster			<u>10,292,388</u>	<u>7,799,648</u>
<b>Emergency Solutions Grant Program</b>				
Emergency Solutions Program	14.231	N/A	164,989	164,989
Emergency Solutions Program	14.231	E-20-UW-12-0002	1,336,944	-
Emergency Solutions Program	14.231	N/A	692,819	-
Emergency Solutions Program	14.231	N/A	432,385	-
Total Emergency Solutions Grant Program			<u>2,627,137</u>	<u>164,989</u>
<b>Home Investment Partnerships Program</b>				
Home Investment Partnerships Program	14.239	M17-UC-120208	146,000	146,000
Home Investment Partnerships Program	14.239	M18-UC-120208	16,688	16,688
Home Investment Partnerships Program	14.239	N/A	304,550	304,938
Home Investment Partnerships Program	14.239	N/A	858,610	600,000
Total Home Investment Partnerships Program			<u>1,325,848</u>	<u>1,067,626</u>
TOTAL DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT			<u>\$ 14,245,373</u>	<u>\$ 9,032,263</u>

See accompanying notes to schedule

**HILLSBOROUGH COUNTY, FLORIDA**  
**Schedule of Expenditures of Federal Awards**  
**Fiscal Year Ended September 30, 2021**

<u>Federal Grantor/ Pass-Through Grantor Program Title or Cluster Title</u>	<u>ALN</u>	<u>Contract Number / Pass-through Entity Number</u>	<u>Program Expenditures</u>	<u>Provided to Subrecipient</u>
<b>DEPARTMENT OF JUSTICE</b>				
<b>(CESF)</b>				
COVID-19 - Emergency Supplemental Fund	16.034	2020-VD-BX-1245	423,672	289,258
COVID-19 - HCSO Novel Coronavirus Preparation	16.034	2020-VD-BX-1245	247,492	-
Total Coronavirus Emergency Supplemental Funding Program (CESF)			<u>671,164</u>	<u>289,258</u>
<b>Missing Children's Assistance</b>				
Passed through National Children's Alliance:				
Eckerd Supervised Visitation	16.543	N/A	\$ 29,431	\$ -
Total Missing Children's Assistance			<u>29,431</u>	<u>-</u>
<b>Crime Victim Assistance</b>				
Passed through Office of Attorney General:				
VOCA Crime Victim Assistance	16.575	N/A	8,896	-
VOCA Crime Victim Assistance	16.575	N/A	87,513	-
Total Crime Victims of Assistance			<u>96,409</u>	<u>-</u>
<b>Crime Victim Assistance/Discretionary Grants</b>				
Law Enforcement Victim's Specialist	16.582	2020-V3-GX-0014	149,068	-
<b>Drug Court Discretionary Grant Program</b>				
BJA Marchman Act Drug Court Enhancement	16.585	2020-DC-BX-0144	82,795	-
<b>known as the Arrest Program</b>				
Domestic Violence Innovation Project	16.590	2018-WE-AX-0013	293,238	237,856
<b>Public Safety Partnership and Community Policing Grants</b>				
Law Enforcement Mental Health	16.710	2020MHWXK019	34,320	-
<b>Special Data Collections and Statistical Studies</b>				
HCSO FIBRS Implementation	16.734	2020-NCSX-HILL-1-D6-006	63,800	-
<b>Edward Byrne Memorial Justice Assistance Grant Program</b>				
Federal Justice Assistance Grant (JAG)	16.738	2018-DJ-BX-0773	2,991	2,991
Federal Justice Assistance Grant (JAG)	16.738	N/A	10,200	10,200
Federal Justice Assistance Grant (JAG)	16.738	2020-DJ-BX-0218	132,440	119,193
Crime Center Tech Improvement Project	16.738	2019-JAGC-HILL-1-N2-161	(15,938)	(15,938)
Passed through Florida Department of Law Enforcement, Office of Criminal Justice Grants:				
State Justice Assistance Grant (JAG)	16.738	N/A	(49,707)	-
Total Edward Byrne Memorial Justice Assistance Grant Program			<u>79,986</u>	<u>116,446</u>
<b>National Childrens Alliance</b>				
Hillsborough Community Recidivisms Reduction Initiative	16.812	2018-RW-BX-0012	226,152	214,152
Hillsborough Community Recidivisms Reduction Initiative	16.812	2018-RW-BX-0012	58,109	-
			<u>284,261</u>	<u>214,152</u>
<b>Equitable Sharing Program</b>				
Federal USMS/Justice Asset Forfeiture - HCSO	16.922	NONE	247,637	-
TOTAL DEPARTMENT OF JUSTICE			<u>\$ 2,032,109</u>	<u>\$ 857,712</u>

**HILLSBOROUGH COUNTY, FLORIDA**  
**Schedule of Expenditures of Federal Awards**  
**Fiscal Year Ended September 30, 2021**

Federal Grantor/ Pass-Through Grantor Program Title or Cluster Title	ALN	Contract Number / Pass-through Entity Number	Program Expenditures	Provided to Subrecipient
<b>DEPARTMENT OF TRANSPORTATION</b>				
<b>Highway Planning and Construction Cluster</b>				
Passed through Florida Department of Transportation:				
Tampa Bypass Canal Trail Project	20.205	G0067	389,874	-
FY19 Federal Highway Admin PL-112	20.205	G0W71	(1,239)	-
FY19 Long Range Transportation Plan	20.205	G0W71	25,000	-
FY20 Federal Highway Admin PL-112	20.205	G1L98	976,085	-
FY20 Long Range Transportation Plan	20.205	G1L98	486,364	-
FY20 South Maydell Drive Bridge	20.205	G1K79	3,734,105	-
Mort Elementary School Project	20.205	G1J44	467,417	-
Gibson Elementary School Project	20.205	G1J61	301,647	-
Kenly Elementary School Project	20.205	G1J39	287,617	-
Lutz Lake Fern Road	20.205	G1J53	96,088	-
FY21 Federal Highway Admin PL-112	20.205	G1L98	326,258	-
FY21 Long Range Transportation Plan	20.205	G1L98	59,968	-
Total Highway Planning and Construction Cluster			7,149,184	-
<b>Metropolitan Transportation Planning and State and Non-Metropolitan Planning and Research</b>				
Passed through Florida Department of Transportation:				
Federal Transit Admin Sec 5303 - 20	20.505	G1I77	61,395	-
Federal Transit Admin Sec 5303 - 21	20.505	N/A	440,658	-
Total Metropolitan Transportation Planning and State Non-Metropolitan Planning and Research			502,053	-
<b>State and Community Highway Safety</b>				
Triple L - Motorcycle Safety	20.600	G1S31	192,887	-
Speed - Know Your Limits	20.600	G1S32	96,078	-
Speed - Know Your Limits	20.600	G1S34	127,948	-
Total State and Community Highway Safety			416,913	-
<b>National Priority Safety Programs</b>				
Operation Trident - Outreach and Education	20.616	G1S73	341,575	-
Total State and Community Highway Safety Cluster			341,575	-
<b>Total Highway Safety Cluster</b>				
			758,488	-
Total National Highway Safety Administration			1,260,541	-
<b>Total Department of Transportation</b>				
			8,409,725	-
<b>DEPARTMENT OF TREASURY</b>				
<b>Coronavirus Relief Fund</b>				
COVID-19 - CARES ACT	21.019	062-2020	198,008,122	34,900,000
COVID-19 - CARES ACT	21.019	062-2020	2,299,890	-
COVID-19 - CARES ACT Relief Fund	21.019	062-2020	228,483	-
COVID-19 - CARES ACT Relief Fund	21.019	062-2020	4,095,014	1,269,687
Total Coronavirus Relief Fund			204,631,509	36,169,687
<b>Emergency Rental Assistance I</b>				
COVID-19 - Emergency Rental Assistance I	21.023	Internal	31,234,757	-
<b>ARPA</b>				
COVID-19 - American Rescue Plan 3 Act	21.027	Internal	5,000,000	-
<b>Promotion of the Arts Grants to Organizations and Individuals</b>				
NEA Big Read Grant	45.024	1844334-52-C-18	22,500	-
<b>Grants to States</b>				
COVID-19 - FY21 Mobile Hotspots CARES-ACT	45.310	20-CARES-06	36,978	-
<b>Total Department of Treasury</b>				
			240,925,744	36,169,687
<b>SMALL BUSINESS ADMINISTRATION</b>				
Passed through the University of South Florida:				
Florida SBDC at USF Small Business Development Center	59.037	N/A	64,260	-
Florida SBDC at USF Small Business Development Center	59.037	N/A	220,267	-
Total Small Business Administration			\$ 284,527	\$ -

See accompanying notes to schedule

**HILLSBOROUGH COUNTY, FLORIDA**  
**Schedule of Expenditures of Federal Awards**  
**Fiscal Year Ended September 30, 2021**

Federal Grantor/ Pass-Through Grantor Program Title or Cluster Title	ALN	Contract Number / Pass-through Entity Number	Program Expenditures	Provided to Subrecipient
<b>ENVIRONMENTAL PROTECTION AGENCY</b>				
<b>Air Pollution Control Program Support</b>				
County Clean Air Program	66.001	A-00402320-3	\$ 1,091,356	\$ -
<b>Surveys, Studies, Research, Investigations, Demonstrations, and Special Purpose Activities Relating to the Clean Air Act</b>				
National Air Toxics Trend Station (NATTS)	66.034	XA-00D30815-5	109,518	-
Air Monitoring Sec 103, PM 2.5 EPA Grant	66.034	N/A	44,513	-
National Air Toxics Trend Station (NATTS)	66.034	XA-02D05221	35,211	-
Air Monitoring Sec 103, PM 2.5 EPA Grant	66.034	N/A	48,398	-
Total Surveys, Studies, Research, Investigations, Demonstrations, and Special Purpose Activities Relating to Clean Air Act			237,640	-
<b>Total Environmental Protection Agency</b>			1,328,996	-
<b>DEPARTMENT OF EDUCATION</b>				
COVID-19 - Guardian Program - Governor's Emergency Education Relief Fund	84.425C	96J-1230J-1PG01 (TAPS 21A168)	75,336	-
TOTAL DEPARTMENT OF EDUCATION			75,336	-
<b>U.S. ELECTION ASSISTANCE COMMISSION</b>				
<b>Help America Vote Act Requirements Payments</b>				
Federal Election Activities	90.401	2018-2019-0003-HIL	95,301	-
Elections Security	90.401	MOA #2018-2019-002-HIL	15,062	-
Total Help America Vote Act Requirements Payments			110,363	-
<b>2018 HAVA Election Security Grants</b>				
COVID-19 - Supervisor of Elections CARES Act	90.404	MOA#2020-001-HIL	416,844	-
COVID-19 - Supervisor of Elections CARES Act	90.404	MOA#2021-001-HIL	50,000	-
Total 2018 HAVA Election Security Grants			466,844	-
Total U.S. Election Assistance Commission			577,207	-
<b>DEPARTMENT OF HEALTH AND HUMAN SERVICES</b>				
<b>Special Programs for the Aging Title III, Part B, Grants for Supportive Services and Senior Centers</b>				
Passed through Florida Department of Elder Affairs, then through West Central Florida Agency on Aging:				
Senior Adult Day Care Center Program	93.044	OAA-2020-HILL	994	-
Senior Adult Day Care Center Program	93.044	CARES-20/21-HILL	29,908	-
Senior Adult Day Care Center Program	93.044	N/A	299,589	-
Total Special Programs for the Aging Title III, Part B Grants for Supportive Services and Senior Centers			330,491	-
<b>Special Programs for the Aging Title III, Part C, Nutrition Services</b>				
Passed through Florida Department of Elder Affairs, then through West Central Florida Agency on Aging:				
OAC-1 SCNAP Congregate Meals	93.045	OAA-2020-HILL	600,664	-
OAC-2 SCNAP Home Delivered Meals	93.045	OAA-2020-HILL	76,240	-
NSIP Congregate Meals	93.045	NSIP-2020-HILL	51,382	-
COVID-19 - CARES ACT Senior Meals	93.045	N/A	287,047	-
OAC-1 SCNAP Congregate Meals	93.045	N/A	1,551,265	-
OAC-2 SCNAP Home Delivered Meals	93.045	N/A	1,297,442	-
NSIP Congregate Meals	93.045	N/A	387,666	-
COVID-19 - CARES ACT Senior Meals	93.045	N/A	696,546	-
Total Special Programs for the Aging Title III, Part C Nutrition Services			4,948,252	-
<b>Total Aging Cluster</b>			5,278,743	-

See accompanying notes to schedule

**HILLSBOROUGH COUNTY, FLORIDA**  
**Schedule of Expenditures of Federal Awards**  
**Fiscal Year Ended September 30, 2021**

Federal Grantor/ Pass-Through Grantor Program Title or Cluster Title	ALN	Contract Number / Pass-through Entity Number	Program Expenditures	Provided to Subrecipient
<b>National Family Caregiver Support, Title III, Part E</b>				
Passed through Florida Department of Elder Affairs, then through West Central Florida Agency on Aging:				
OA3E Respite Services	93.052	OAA-2020-HILL	73,742	-
COVID-19 - CARES ACT Respite Service (CA3E)	93.052	N/A	14,462	-
OA3E Respite Services	93.052	N/A	227,875	-
COVID-19 - CARES ACT Respite Service (CA3E)	93.052	CARES-NWD-20/21-HILL	33,000	-
Total National Family Caregiver Support, Title III, Part E			<u>\$ 349,079</u>	<u>\$ -</u>
<b>HIV-Related Training and Technical Assistance</b>				
National Training and Technical Assistance	93.145	5 U69HA33220-02-00	22,475	-
<b>Substance Abuse and Mental Health Services Projects of Regional and National Significance</b>				
Passed through Hillsborough County Anti Drug Alliance:				
SAMHSA Enhanced Jail Diversion	93.243	5H79SM080608-02	\$ 97,702	\$ 75,202
SAMHSA Enhanced Jail Diversion	93.243	1H79SMO80608-01	39,920	39,920
SAMHSA Grant - Family Depedancy Treatment Court Yr 1	93.243	N/A	28,626	-
SAMHSA Enhanced Jail Diversion	93.243	5H79SM080608-03	292,973	187,801
SAMHSA Grant - Family Depedancy Treatment Court Yr 1	93.243	N/A	190,550	-
Total Substance Abuse and Mental Health Services Projects of Regional and National Significance			<u>649,771</u>	<u>302,923</u>
<b>Temporary Assistance for Needy Families</b>				
Passed through Florida Department of Children and Families:				
Child Protection Investigation FY 20-21	93.558	QJZ75	1,779,978	-
Child Protection Investigation FY 21-22	93.558	QJZ75	584,194	-
Total Temporary Assistance for Needy Families			<u>2,364,172</u>	<u>-</u>
<b>Child Support Enforcement</b>				
Passed through Florida Department of Revenue:				
Title IV - D	93.563	COC29	1,407,547	-
Total Child Support Enforcement			<u>1,407,547</u>	<u>-</u>
<b>Low-Income Home Energy Assistance</b>				
Passed through Florida Department of Elder Affairs, then through Senior Connection Center:				
COVID-19 - EHEAP - CARES ACT - 21	93.568	N/A	162,994	-
COVID-19 - EHEAP - CARES ACT - 20	93.568	N/A	154,246	-
Passed through Florida Department of Economic Opportunity:				
Low-Income Home Energy Assistance Program - 18	93.568	17EA-0F-08-39-01-012	2,187,717	-
Emergency Home Energy Assistance Program - 19	93.568	EH-19/20-HILL	71,166	-
COVID-19 - LIHEAP - CARES ACT - 20	93.568	17EA-0F-08-39-01-012	1,962,090	-
Low-Income Home Energy Assistance Program - 21	93.568	E2003	206,018	-
COVID-19 - LIHEAP - CARES ACT - 21	93.568	2102FLE5C6	175,365	-
Total Low-Income Home Energy Assistance			<u>4,919,596</u>	<u>-</u>
<b>Community Services Block Grant</b>				
Passed through Florida Department of Economic Opportunity:				
Community Services Block Grant	93.569	17SB-0D-08-39-01-110	1,039,542	-
COVID-19 - Community Services Block Grant - CARES ACT	93.569	N/A	1,329,151	-
Community Services Block Grant - 21	93.569	N/A	429,717	-
Total CSBG			<u>2,798,410</u>	<u>-</u>
<b>Child Care and Development Block Grant</b>				
Passed through Florida Department of Children and Families:				
Child Day Care Licensing	93.575	N/A	256,962	-
Child Day Care Licensing	93.575	N/A	97,081	-
Passed through Early Childhood Coalition of Hillsborough County:				
Child Care Licensing	93.575	SR2021	832,185	-
Child Care Licensing	93.575	N/A	305,803	-
Total CCDF Cluster			<u>1,492,031</u>	<u>-</u>

**HILLSBOROUGH COUNTY, FLORIDA**  
**Schedule of Expenditures of Federal Awards**  
**Fiscal Year Ended September 30, 2021**

<u>Federal Grantor/ Pass-Through Grantor</u> <u>Program Title or Cluster Title</u>	<u>ALN</u>	<u>Contract Number /</u> <u>Pass-through Entity Number</u>	<u>Program</u> <u>Expenditures</u>	<u>Provided to</u> <u>Subrecipient</u>
<b>Head Start</b>				
Head Start Program Operations	93.600	04CH4768/03	(24)	-
Head Start & Early Head Start CRRSA & ARP	93.600	04CH011252	653,026	-
Head Start Program Operations	93.600	04CH011252	(35,168)	-
Early Head Start Program Operations	93.600	N/A	67,184	-
Head Start Program Operations	93.600	04CH011252-02	32,128,955	-
Early Head Start Program Operations	93.600	04CH011252-02	6,797,709	-
COVID-19 - Head Start & Early Head Start COVID-19	93.600	04CH011252	523,313	-
Total Head Start			\$ 40,134,995	\$ -
<b>Foster Care Title IV-E</b>				
Passed through Eckerd Youth Alternatives:				
Emergency Shelter Care Residential - 21	93.658	N/A	\$ 2,896	\$ -
Emergency Shelter Care Residential - 20	93.658	N/A	3,539	-
Child Protection Investigation FY 20 - 21	93.658	QJZ75	221,622	-
Child Protection Investigation FY 21 - 22	93.658	QJZ75	73,751	-
Total Foster Care Title IV-E			301,808	-
<b>Social Services Block Grant</b>				
Passed through Florida Department of Children and Families:				
Child Protection Investigation FY 20 - 21	93.667	QJZ75	1,650,516	-
Child Protection Investigation FY 21 - 22	93.667	QJZ75	540,719	-
Total Social Services Block Grant			2,191,235	-
<b>Medical Assistance Program</b>				
Child Protection Investigation FY 20 - 21	93.778	QJZ75	12,798	-
Child Protection Investigation FY 21 - 22	93.778	QJZ75	4,228	-
Total Medical Assistance Program			17,026	-
<b>Ending the HIV Epidemic: A Plan for America-Ryan White HIV/AIDS Program Parts A and B</b>				
Ending the HIV Epidemic RW Parts A and B	93.686	1 UT8HA33941-01-00	328,107	-
Ending the HIV Epidemic RW Parts A and B	93.686	6 UT8HA33941 02 01	502,435	165,910
Total Ending the HIV Epidemic: A Plan for America-Ryan White HIV/AIDS Program Parts A and B			830,542	165,910
<b>HIV Emergency Relief Project Grant</b>				
Ryan White Emergency Relief Project Part A FY20	93.914	6 H89HA00024-28-01	5,129,031	410,951
COVID-19 - Ryan White Emergency Relief Project Part	93.914	6 H9AHA36917--01--02	377,130	-
Ryan White Emergency Relief Project Part A FY20	93.914	6 H89HA00024 29 01	5,810,319	614,583
Total HIV Emergency Relief Project Grant			11,316,480	1,025,534
<b>Total Department of Health and Human Services</b>			74,073,910	1,494,367
<b>EXECUTIVE OFFICE OF THE PRESIDENT</b>				
<b>High Intensity Drug Trafficking Areas (HIDTA) Program</b>				
HIDTA - Central Florida	95.001	G19CF0009A	35,230	-
HIDTA - Central Florida	95.001	G20CF0009A	70,071	-
HIDTA - Central Florida	95.001	G21CF0009A	36,745	-
Total Executive Office of the President			142,046	-
<b>DEPARTMENT OF HOMELAND SECURITY</b>				
<b>Flood Mitigation Assistance</b>				
Passed through Florida Department of Emergency Management:				
FEMA Flood Mitigation at Sonora Drive	97.029	18FM-S7-08-39-01-263	20,004	-
FEMA Flood Mitigation at Sonora Drive	97.029	15FM-J2-08-39-01-168	(2,500)	-
Total Flood Mitigation Assistance			17,504	-
<b>Disaster Grants Public Assistance (Presidential Declared Disasters)</b>				
Federal Emergency Management Agency - COVID Vaccine	97.036	N/A	383,404	-
Federal Emergency Management Agency - Delta Test Sites	97.036	N/A	201,771	-
Total Disaster Grants Public Assistance (Presidential Declared Disasters)			585,175	-

See accompanying notes to schedule

**HILLSBOROUGH COUNTY, FLORIDA**  
**Schedule of Expenditures of Federal Awards**  
**Fiscal Year Ended September 30, 2021**

<u>Federal Grantor/ Pass-Through Grantor Program Title or Cluster Title</u>	<u>ALN</u>	<u>Contract Number / Pass-through Entity Number</u>	<u>Program Expenditures</u>	<u>Provided to Subrecipient</u>
<b>Assistance to Firefighters Grant</b>				
Supplemental	97.044	EMW-2020-FG-01358	271,846	-
<b>Emergency Management Performance Grants</b>				
Passed through Florida Division of Emergency Management:				
Emergency Management State/Lcl Prog - 20	97.042	N/A	440,887	-
COVID-19 - Emergency Management State/Lcl Prog	97.042	G0087	93,904	-
Emergency Management State/Lcl Prog - 21	97.042	N/A	135,566	-
Total Emergency Management Performance Grants			<u>670,357</u>	<u>-</u>
<b>Port Security Grant Program</b>				
Passed through Manatee Port Authority:				
Port Security Grant Program FEMA Grant - 2018 HCISO	97.056	EMW-2018-PU-00212-S01	17,741	-
Port Security Grant Program FEMA Grant - 2019 HCISO	97.056	EMW-2019-PU-00347-S01	85,413	-
Port Security Grant Program FEMA Grant - 2020 HCISO	97.056	EMW-2020-PU-00397-S01	142,291	-
Total Port Security Grant Program			<u>\$ 245,445</u>	<u>\$ -</u>
<b>Homeland Security Grant Program</b>				
Passed through Florida Department of Emergency Management:				
Homeland Security Grant	97.067	R0065	\$ 22,008	\$ -
Homeland Security Grant	97.067	R0067	6,195	-
State Homeland Security Program FDEM R0056 2019	97.067	R0056	58,905	-
State Homeland Security Program FDEM R0321 2020	97.067	R0321	536,757	-
Total Homeland Security Grant Program			<u>623,865</u>	<u>-</u>
<b>Staffing for Adequate Fire &amp; Emergency Response</b>				
Staffing for Adequate Fire & Emer Response (SAFER) Grant	97.083	EMW-2016-FH-00253	495,683	-
<b>Homeland Security Grant Program</b>				
Federal Biowatch Program	97.091	06OHBIO00007-15-01	245,633	-
Federal Biowatch Program	97.091	N/A	161,652	-
Total Homeland Security Biowatch Program			<u>407,285</u>	<u>-</u>
<b>Total Department of Homeland Security</b>			<u>3,317,160</u>	<u>-</u>
<b>TOTAL EXPENDITURES OF FEDERAL AWARDS</b>			<u>\$ 345,737,325</u>	<u>\$ 47,554,029</u>



**HILLSBOROUGH COUNTY, FLORIDA**  
**Schedule of Expenditures of State Financial Assistance**  
**Fiscal Year Ended September 30, 2021**

<u>Grantor Agency and Project Title</u>	<u>CSFA Number</u>	<u>Contract Number / Pass-through Entity Number</u>	<u>Expenditures</u>	<u>Provided to Subrecipient</u>
<b>EXECUTIVE OFFICE OF THE GOVERNOR</b>				
<b>Emergency Management Programs</b>				
Emergency Mgt Prep/Assist	31.063	N/A	94,408	-
Emergency Mgt Prep/Assist	31.063	N/A	25,159	-
Total Emergency Management Programs			<u>119,567</u>	<u>-</u>
<b>Emergency Management Projects</b>				
Hazardous Materials Planning and Data Update	31.067	N/A	29,331	-
<b>Total Executive Office of the Governor</b>			<u>148,898</u>	<u>-</u>
<b>DEPARTMENT OF ENVIRONMENTAL PROTECTION</b>				
<b>Local Government Cleanup Contracting</b>				
Petro Site Cleanup	37.024	N/A	975,501	-
Petro Site Cleanup	37.024	GC894	279,737	-
Total Local Government Cleanup Contracting			<u>1,255,238</u>	<u>-</u>
<b>Statewide Water Quality Restoration Projects</b>				
Hillsborough County Rural Area Ditch Cleaning Program	37.039	LPA0062	500,000	-
Total Water & Sewer Activities			<u>500,000</u>	<u>-</u>
<b>Delegated Title V Air Pollution Control Activities</b>				
Air Pollution Control Title V FY 20	37.043	TV014	234,900	-
Air Pollution Control Title V FY 21	37.043	TV014	81,471	-
Total Delegated Title V Air Pollution Control Activities			<u>316,371</u>	<u>-</u>
<b>Total Department of Environmental Protection</b>			<u>\$ 2,071,609</u>	<u>\$ -</u>

**HILLSBOROUGH COUNTY, FLORIDA**  
**Schedule of Expenditures of State Financial Assistance**  
**Fiscal Year Ended September 30, 2021**

<u>Grantor Agency and Project Title</u>	<u>CSFA Number</u>	<u>Contract Number / Pass-through Entity Number</u>	<u>Expenditures</u>	<u>Provided to Subrecipient</u>
<b>FLORIDA HOUSING FINANCE CORPORATION</b>				
<b>State Housing Initiatives Partnership (SHIP) Program</b>				
State Housing Initiative Partnership Program FY 2017	40.901	FY 2017/2018	862,865	862,865
State Housing Initiative Partnership Program FY 2018	40.901	FY 2018/2019	1,099,217	1,099,217
State Housing Initiative Partnership Program FY 2019	40.901	FY 2019/2020	1,340,210	1,294,616
<b>Total Florida Housing Finance Corporation</b>			<u>3,302,292</u>	<u>3,256,698</u>
<b>FLORIDA DEPARTMENT OF LEGAL AFFAIRS AND ATTORNEY GENERAL</b>				
<b>Florida Network of Children's Advocacy Centers</b>				
FNCAC/OSCA	41.031	N/A	(4,250)	-
FNCAC/OAG (Office of the Atty. General)	41.031	N/A	109,816	-
FNCAC/OAG (Office of the Atty. General)	41.031	N/A	19,262	-
Total Florida Network of Children's Advocacy Centers			<u>124,828</u>	<u>-</u>
<b>DEPARTMENT OF AGRICULTURE AND CONSUMER SERVICES</b>				
<b>Agriculture NonPoint Source Best Management Practices Implementation</b>				
Contract for AG-BMP	42.017	26234	1,318	-
<b>Total Department of Agriculture and Consumer Services</b>			<u>1,318</u>	<u>-</u>
<b>DEPARTMENT OF STATE AND SECRETARY OF STATE</b>				
<b>State Aid to Libraries</b>				
State Aid to Libraries	45.030	19-ST-20	2,600	2,600
State Aid to Libraries	45.030	20-ST-20	37,297	37,297
State Aid to Libraries	45.030	N/A	791,052	390,159
Total State Aid to Libraries			<u>830,949</u>	<u>430,056</u>
<b>Total Department of State and Secretary of State</b>			<u>830,949</u>	<u>430,056</u>
<b>DEPARTMENT OF TRANSPORTATION</b>				
<b>Florida Commission for Transportation Disadvantaged (CTD) Trip and Equipment Grant Program</b>				
TRANS Trip & Equip	55.001	G1N94	1,938,275	-
TRANS Trip & Equip	55.001	N/A	453,578	-
Total Program			<u>\$ 2,391,853</u>	<u>\$ -</u>

**HILLSBOROUGH COUNTY, FLORIDA**  
**Schedule of Expenditures of State Financial Assistance**  
**Fiscal Year Ended September 30, 2021**

<u>Grantor Agency and Project Title</u>	<u>CSFA Number</u>	<u>Contract Number / Pass-through Entity Number</u>	<u>Expenditures</u>	<u>Provided to Subrecipient</u>
<b>Florida Commission for the Transportation Disadvantaged (CTD) Planning Grant Program</b>				
Commission for the Transportation Disadvantaged	55.002	G1N50	\$ 48,255	\$ -
<b>County Incentive Grant Program (CIGP)</b>				
BOCC - PW Apollo Beach Extension	55.008	G1K29	5,565,661	-
<b>Local Transportation Projects</b>				
South Coast Trail - 19th Ave NE	55.039	G1B40	5,340	-
<b>Florida Commission for the Transportation Disadvantaged (CTD) Innovation and Service Development Grant</b>				
Innovation and Service Development Grant	55.045	N/A	158,804	-
<b>Total Department of Transportation</b>			<u>8,169,913</u>	<u>-</u>
<b>DEPARTMENT OF CHILDREN AND FAMILIES</b>				
<b>Supervised Visitation</b>				
Eckerd Supervised Visitation	60.074	N/A	7,000	-
Total Supervised Visitation			<u>7,000</u>	<u>-</u>
<b>Criminal Justice, Mental Health, and Substance Abuse Reinvestment Grant Program</b>				
CJMHS A Reinvestment Grant	60.115	LHZ98	554,979	176,476
CJMHS A DPTIP Grant Program	60.115	LHZ69	32,362	32,362
Total Criminal Justice, Mental Health, and Substance Abuse Reinvestment Grant Program			<u>587,341</u>	<u>208,838</u>
<b>Total Department of Children and Families</b>			<u>594,341</u>	<u>208,838</u>
<b>DEPARTMENT OF HEALTH</b>				
<b>County Grant Awards</b>				
County Grant Awards	64.005	N/A	93,842	50,508
<b>Total Department of Health</b>			<u>93,842</u>	<u>50,508</u>
<b>DEPARTMENT OF ELDER AFFAIRS</b>				
<b>Home Care for the Elderly</b>				
Passed through West Central Florida Area Agency on Aging:				
Home Care for the Elderly	65.001	HCE-20/21-HILL	60,042	-
Home Care for the Elderly	65.001	N/A	13,831	-
Total Home Care for the Elderly			<u>73,873</u>	<u>-</u>
<b>Alzheimer's Respite Services</b>				
Passed through West Central Florida Area Agency on Aging:				
ADI Respite Care	65.004	ADI-20/21-HILL	913,339	-
ADI Respite Care	65.004	N/A	132,876	-
Total Alzheimer's Respite Services			<u>\$ 1,046,215</u>	<u>\$ -</u>
<b>Local Services Programs</b>				
Passed through West Central Florida Area Agency on Aging:				
Local Services Program Homemakers	65.009	LSP-20/21-HILL	88,745	-
Local Services Program Homemakers	65.009	N/A	18,571	-
Total Local Services Programs			<u>107,316</u>	<u>-</u>
<b>Community Care for the Elderly</b>				
Passed through West Central Florida Area Agency on Aging:				
Community Care for the Elderly	65.010	CCE-20/21-HILL	2,361,139	-
Community Care for the Elderly	65.010	N/A	468,929	-
Total Community Care for the Elderly			<u>2,830,068</u>	<u>-</u>
<b>Total Department of Elder Affairs</b>			<u>4,057,472</u>	<u>-</u>

See accompanying notes to schedule

**HILLSBOROUGH COUNTY, FLORIDA**  
**Schedule of Expenditures of State Financial Assistance**  
**Fiscal Year Ended September 30, 2021**

<u>Grantor Agency and Project Title</u>	<u>CSFA Number</u>	<u>Contract Number / Pass-through Entity Number</u>	<u>Expenditures</u>	<u>Provided to Subrecipient</u>
<b>DEPARTMENT OF HIGHWAY SAFETY &amp; MOTOR VEHICLES</b>				
<b>Child Abuse Prevention &amp; Intervention License Plate Project:</b>				
Passed through Office of State Court Administration:				
19 FNCAC/DCF: Task 1-DCF CSFA 22.016, Task 2-License Plate Funding CSFA 76.067, Task 3-Voluntary Contribution CSFA 76.123	76.067	N/A	675	-
21 FNCAC/DCF: Task 1-DCF CSFA 22.016, Task 2-License Plate Funding CSFA 76.067, Task 3-Voluntary Contribution CSFA 76.123	76.067	N/A	900	-
FNCAC/OSCA... NOT Case Mgmt & Advocacy	76.067	N/A	7,680	-
Total Florida Network of Children's Advocacy Centers			<u>9,255</u>	<u>-</u>
<b>TOTAL DEPARTMENT OF HIGHWAY SAFETY &amp; MOTOR VEHICLES</b>			<u>9,255</u>	<u>-</u>
<b>DEPARTMENT OF JUVENILE JUSTICE</b>				
<b>Children and Families in Need of Services (CINS/FINS)</b>				
Passed through Florida Network of Youth and Family Services:				
Domestic Violence Respite Services Program, Division of Children's Services	80.005	D2055	399,714	-
Florida Network Program	80.005	Subcontract Amendment #4	(118)	-
Florida Network Program	80.005	N/A	915,392	-
Florida Network Program	80.005	N/A	397,597	-
<b>Total Department of Juvenile Justice</b>			<u>1,712,585</u>	<u>-</u>
<b>TOTAL EXPENDITURES OF STATE FINANCIAL ASSISTANCE</b>			<u>\$ 21,117,302</u>	<u>\$ 3,946,100</u>

**HILLSBOROUGH COUNTY, FLORIDA**  
**Notes to the Schedules of Expenditures of**  
**Federal Awards and State Financial Assistance**  
For the fiscal year ended September 30, 2021

**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 Schedules), only the primary government is included in the reporting entity; discretely presented component units are not included.

These notes provide additional information on the accompanying Schedules. The first 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 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 Schedules present 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 - Basis of Accounting**

Expenditures reported on the Schedules are reported using the modified accrual basis of accounting for governmental funds and using the accrual basis of accounting in the proprietary funds. In the accompanying Schedules of Expenditures of Federal Awards and State Financial Assistance only the Palm River Water and Sewer Expansion project (CSFA Number 37.039) is reported on the accrual basis of Accounting. For more information on the basis of accounting, see Note 1.C. of the County’s Basic Financial Statements.

Such 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 3 - 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 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, 2021

**Note 4 – Capital Equipment Purchased with Grant Funds**

Capital Equipment purchased, which was \$1,000 or more and expected to last 1 year or longer, in the amount of \$334,317 was provided by various grants as noted below:

ALN	Grantor Agency	Amount
21.019	Department of Treasury	\$ 245,929
90.404	Electin Assistance Commission	88,388
		<u>\$ 334,317</u>

**Note 5 - Sales Tax Rebate for Professional Sports Franchise Facilities**

The County receives a sales tax rebate from the state of Florida under Sections 212.20 and 288.1162, Florida Statutes, for a professional sports franchise facility. The County serves as a conduit passing the entire amount on through to the Tampa Sports Authority for debt service on its stadium bonds. Starting with fiscal year 2002, these rebates were designated by the state of Florida to be financial assistance subject to the state Single Audit (CSFA Number 73.016).

**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, 2021.

**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: <http://www.hillsboroughcounty.org/en/government/budget/budget-information/cost-allocation-plans>. The County does not utilize 10% de minimus indirect cost rate.

# Hillsborough County, Florida

## Schedule of Findings and Questioned Costs Year Ended September 30, 2021

### 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?	_____ Yes	_____ X _____	No
Significant deficiency(ies) identified that are not considered to be material weakness(es)?	_____ Yes	_____ X _____	None Reported
Noncompliance material to financial statements noted?	_____ Yes	_____ X _____	No

#### Federal Awards

Internal control over major program:

Material weakness(es) identified?	_____ X _____	_____ Yes _____	No
Significant deficiency(ies) identified not considered to be material weakness(es)?	_____ Yes	_____ X _____	None Reported

Type of auditor’s report issued on compliance for the major program:

Any audit findings disclosed that are required to be reported in accordance with Section 2 CFR 200.516(a)?	_____ X _____	_____ Yes _____	No
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Identification of major programs:

<u>ALN Number(s)</u>	<u>Name of Federal Program or Cluster</u>
20.205	Highway Planning and Construction Cluster
21.019	Coronavirus Relief Fund
21.023	Emergency Rental Assistance Program
21.027	Coronavirus State and Local Fiscal Recovery Funds
93.569	Community Services Block Grant
93.914	HIV Emergency Relief Projects Grant (Ryan White HIV/AIDS Program Part A)

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

\$ 3,000,000

Auditee qualified as low-risk auditee?

_____ Yes	_____ X _____	No
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#### State Financial Assistance Projects

Internal control over major project:

Material weakness(es) identified?	_____ X _____	_____ Yes _____	No
Significant deficiency(ies) identified not considered to be material weakness(es)?	_____ Yes	_____ X _____	None Reported

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

Any audit findings disclosed that are required to be reported in accordance with Chapter 10.550, Rules of the Auditor General?	_____ X _____	_____ Yes _____	No
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Identification of major projects:

<u>CSFA Number(s)</u>	<u>Name of State Program or Project</u>
37.024	Local Government Cleanup Contracting
40.901	State Housing Initiative Partnership Program
55.008	County Incentive Grant Program (CIGP)
65.004	Alzheimer’s Respite Services

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, 2021**

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**II – Financial Statement Findings Section**

A. Internal Control Over Financial Reporting

No Matters to Report.

B. Compliance and Other Matters

No Matters to Report.

**III – Federal Award Findings and Questioned Costs**

A. Internal Control Over Compliance

**Finding No. 2021-001 – Schedule of Expenditures of Federal Awards and State Financial Assistance**

**Material Weakness**

*Federal awards: 20.205 – Highway Planning and Construction Cluster- U.S Department of Transportation- Passed Through Florida Department of Transportation*

*State awards: 55.008 – County Incentive Grant Program (CIGP)- Florida Department of Transportation*

Criteria: Per 2 CFR 200.502, the determination of when a federal award is expended must be based on when the activity related to the federal award occurs. 2 CFR 200 defines “expenditures” as charges made by a non-federal entity to a project or program for which a federal award was received.

Per Section 215.97(2)(r), *Florida Statutes*, “state financial assistance” is defined as financial assistance from state resources, not including federal assistance and state matching on federal programs, provided to a nonstate entity to carry out a state project.

Condition: During our audit, we identified matching expenditures improperly included as federal and state expenditures on the schedule of expenditures of federal awards and state financial assistance.

Context: Matching expenditures are County resources, rather than federal or state resources, and therefore should not be included within the schedule of expenditures of federal awards and state financial assistance.

Effect: The cumulative effect was an overstatement of expenditures on the schedule of expenditures federal awards of \$2,933,639 and an overstatement of expenditures on the schedule of expenditures of state financial assistance of \$7,507,589. This also affected the preliminary determination of major federal programs and state projects selected for testing which had to be revised.

Cause: The County’s procedures for preparation and review of their schedule of expenditures of federal awards and schedule of expenditures of state financial assistance were not sufficient to identify and correct the above condition.

Repeat Finding: This is not a repeat finding.



**Hillsborough County, Florida**

**Schedule of Findings and Questioned Costs  
Year Ended September 30, 2020**

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Recommendation: We recommend that the County review its current policies and procedures over the preparation and review of the schedule of expenditures of federal awards and schedule of expenditures of state financial assistance. Review procedures should be designed to identify the completeness and accuracy of the schedules, including reviewing expenditures to ensure that matching costs are not included.

View of Responsible Officials and Planned Corrective Actions: Management agrees with the finding. See Corrective Action Plan.

B. Compliance

**Finding No. 2021-001 – Schedule of Federal Awards and State Financial Assistance**

*Federal awards: 20.205 – Highway Planning and Construction Cluster- U.S Department of Transportation- Passed Through Florida Department of Transportation*

*State awards: 55.008 – County Incentive Grant Program (CIGP)- Florida Department of Transportation*

See Internal Control Over Compliance Finding 2021-001.

Questioned Costs: There are no remaining questioned costs, \$2,933,639 was removed from 20.205 – *Highway Planning and Construction Cluster* on the final SEFA and \$7,507,589 was removed from 55.008 – *County Incentive Grant Program (CIGP)* on the final Schedule of Expenditures of State Financial Assistance.

**Hillsborough County, Florida**

**Schedule of Findings and Questioned Costs (Continued)**  
**Year Ended September 30, 2021**

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**IV – State Financial Assistance Findings and Questioned Costs**

A. Internal Control Over Compliance

See Federal Award and Questioned Costs Finding No 2021-001.

B. Compliance

See Federal Award and Questioned Costs Finding No 2021-001.

## Hillsborough County, Florida

### Schedule of Prior Year Findings and Questioned Costs Year Ended September 30, 2021

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#### A. Internal Control Over Financial Reporting

##### **2020-001 Financial Accounting and Reporting**

Finding: During fiscal year 2020, we noted the following group of transactions that had to be adjusted for the financial statements to achieve fair presentation:

- a) The County had recorded an amount due from other governments in the Local Housing Fund in the amount of \$1.4 million. This amount was offset by an unearned revenue in the same amount. Upon examination we determined that this balance was not a valid receivable. Both the receivable and unearned revenue were corrected through an audit adjustment.
- b) In auditing due from other governments in the intergovernmental fund, we noted a number of receivables that were not collected within the County's period of availability. In examining the account balance it was determined that approximately \$949 thousand of the receivable was not collectable and \$4.9 million should have been recorded as an unavailable revenue. The resulting audit adjustment reduced revenues by \$5.8 million.
- c) In testing revenue in the County Wide Special Purpose Fund we observed certain 2019 revenues which had not been accrued at the beginning of the year. The opening balance misstatement resulted in 2020 revenues being overstated by approximately \$825K.
- d) Unavailable revenue is a modified accrual accounting concept for revenues that have been earned but will not be received within the organization's defined period of availability. These items are reported as an asset (receivable) and a deferred inflow (unavailable revenue) with no recognition of revenue in the statement of revenues, expenditures and changes in fund balance. Unavailable revenues in the governmental funds should be recognized as revenue in the financial statements of the governmental activities, as the timing of cash receipts is not a factor in revenue recognition under the accrual basis of accounting.

During 2020 we noted approximately \$7.8 million recorded in the governmental fund statements as unavailable revenue. Rather than being recognized as revenue in the financial statements of the governmental activities, these amounts were reclassified to unearned revenues. Upon examination it was determined that these balances represented cash received that had not yet been earned. These amounts were reclassified in the governmental fund statements to unearned revenue through an audit adjustment to properly reflect the nature of these balances.

Status of Finding: The above conditions did not repeat in fiscal year 2021.

##### **2020-002 Depreciation of Capital Assets**

Finding: During fiscal year 2020, certain water fund projects were completed and placed into service. Instead of being assigned an in-service date during 2020, these costs were associated with older assets which had been placed in-service in prior years. Adding these items to assets with an in-service date from a prior year resulted in the County's capital asset system automatically calculating and recording a catch up adjustment in depreciation expense in the current year.

Status of Finding: The above conditions did not repeat in fiscal year 2021.

**Hillsborough County, Florida**

**Schedule of Prior Year Findings and Questioned Costs (Continued)  
Year Ended September 30, 2021**

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**2020-003 Accounts Payable Accruals**

Finding: In recording accounts payable at year-end, the County has adopted a policy to only accrue invoices received after fiscal year end for goods or services related to the fiscal year that exceed \$50,000. However, this general policy does not take into account the size and nature of the individual major funds being reported and may result in amounts that are significant to a major fund not being properly accrued. In the Local Housing Fund, which is a fund that is not quantitatively a major fund but is reported as a major fund, we observed approximately \$30,000 of unrecorded payables at year end. This amount is considered to be significant to the Local Housing Fund.

Status of Finding: This condition was corrected in 2021.



# Cindy Stuart

CLERK OF COURT & COMPTROLLER  
HILLSBOROUGH COUNTY

## **Corrective Action Plan for Hillsborough County, Florida Board of County Commissioners Findings for Fiscal Year 2021**

The Corrective Action Plans, indicating the parties responsible for implementation, are presented as follows:

### **Finding No. 2021-001 – Material Weakness in Internal Controls Over the Schedule of Expenditures of Federal Awards and State Financial Assistance**

Effective for the fiscal year 2022 financial report, County Finance Director Ajay Gajjar, will ensure that an additional procedure is added to the process for preparing the Schedule of Expenditures of Federal Awards and State Financial Assistance. Departments with matching grants will be required to submit their report of expenditures of matching funds versus grants funds to County Finance by a certain date to ensure that County Finance is reporting the Schedule of Expenditures of Federal Awards net of matching funds.

**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, 2021 and have issued our report thereon dated March 30, 2022. We did not audit the financial statements of the Housing Finance Authority of Hillsborough County (the Authority), a discretely presented component unit, which represents 80% of the assets, 82% of the net position and 30% of the revenues of the aggregate discretely presented component units. Those financial statements were audited by an other 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. Our report also included an emphasis of matter paragraph for the adoption of Government Accounting Standards Board (GASB) Statement No. 84, *Fiduciary Activities*, effective October 1, 2020.

**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 Reports and Schedule**

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 State Project; Report on Internal Control Over Compliance; and Report on the Schedule of Expenditures of Federal Awards and State Financial Assistance required by Uniform Guidance and Chapter 10.550 *Rules of the Auditor General*; Schedule of Findings and Questioned Costs; and Independent Accountant's Report on an examination 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 schedule 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. In that regard, the conditions noted in ML 2020-1 and 2020-2 are still present in 2021.

### 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 legal authority for each of the component units of the County is listed below.

Entity	Legal Authority
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#### 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
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#### 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.
Hillsborough Metropolitan Planning Organization	Section 339.175, <i>Florida Statutes</i> , and Section 11.05(3) of the County Charter

### 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. 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. Our recommendations to improve financial management are included in Attachment A.

### 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 that we address 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, 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

April 30, 2022, except for the report on compliance for each major federal program and state project and report on internal control over compliance, for which the date of each report is June 24, 2022



## **Attachment A**

### **ML 2020-1 Purchase Method of Accounting for Inventory and Prepaid Items**

#### **Observation**

Management is responsible for the preparation and fair presentation of its financial statements in accordance with accounting principles generally accepted in the United States of America; this includes 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.

The County utilizes the purchase method of accounting for inventories and prepaid items. This treatment is established by the National Council on Governmental Accounting Statement No. 1. Under the purchase method, expenditures for inventories and services that extend beyond one accounting period may be considered expenditures in the period when paid. However, significant balances of inventory should be reported in the balance sheet.

The Board of County Commissioners, the Clerk of Courts, the Tax Collector, the Property Appraiser, and the Supervisor of Elections treat payments for inventory and prepaid items as expenditures. A year end adjustment is then made to record the balance of inventory. Conversely, the Sheriff has elected to use the consumption method for accounting for prepaid items, but does not record inventory on its balance sheet. The result causes inconsistency in the accounting principles being applied in the County General Fund. It also resulted in an understatement of assets and fund balance in the County General Fund based on the accounting policy in place for the County General Fund.

#### **Effect**

The County's accounting policy for inventory and prepaid items is not being applied consistently through the financial statements. As a result, the Sheriff's inventory has not been recorded in the financial statements of the general fund or the governmental activities of the County.

#### **Recommendation**

We recommend that the County review its current policies and procedures over accounting and financial reporting including the year-end closing processes. Review procedures should be designed to identify potential GAAP departures. Also since they are part of the County reporting entity, procedures should be put in place to monitor the accounting policies of the Constitutional Officers to ensure the County financial statements are compiled from financial data that has been recorded using consistent measurement methods.

#### **Management Response**

Management concurs with this recommendation.

## **Attachment A**

### **ML 2020-2      Renewal and Replacement Reserves**

#### **Observation**

In auditing the net position of the Water System Enterprise Fund we noted that the bond indenture for this enterprise fund requires the establishment of a renewal and replacement account and that the net position associated with this account is treated as restricted as it is limited to paying for the addition or replacement of capital assets of the System. In our audit testing, it appeared that the County did not have a good system for clearly tracking and documenting the maximum amount of reserves that it intended to maintain in the account and therefore better controls could be established to the level of reserves required to be maintained.

With respect to the Water System fund, the required annual deposit into the renewal and replacement account of the Water fund is equal to 5% of the prior year gross revenues of the system or such greater or lesser amount as determined by a Qualified Independent Consultant. We did not see evidence that the total amount set aside was equal to an amount determined by the Qualified Independent Consultant. As such, the balance in the renewal and replacement account may be more than required.

#### **Recommendation**

To address this we recommend the County consult with the Qualified Independent Consultant to perform an analysis to determine the amount required to be in the renewal and replacement account for the Water System. Any excess funds should then be reclassified from restricted to unrestricted for financial reporting purposes.

#### **Management Response**

Management concurs with this recommendation.

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

The Board of County Commissioners  
Hillsborough County, Florida

We have examined Hillsborough County, Florida's (the County) compliance with the local government investment policy requirements of Section 218.415, *Florida Statutes* (the specified requirements), during the period October 1, 2020 to September 30, 2021. 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 American Institute of Certified Public Accountants and the standards applicable to attestation engagements contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. 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 risk of material noncompliance, whether due to fraud or error. We believe that our examination provides a reasonable basis for our opinion.

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

In our opinion, the County complied, in all material respects, with the specified policy requirements during the period October 1, 2020 to September 30, 2021.

This report is intended solely for the information and use of the Florida Auditor General, the Board of County Commissioners, 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 24, 2022



RSM US LLP

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

The Board of County Commissioners  
Hillsborough County, Florida

We have examined Hillsborough County, Florida's (the County) 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, 2020 to September 30, 2021. 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 upon our examination.

Our examination was conducted in accordance with attestation standards established by the American Institute of Certified Public Accountants and the standards applicable to attestation engagements contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. 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 judgement, including the 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 of the County's compliance with the specified requirements.

In our opinion, the County complied, in all material respects, with the specified requirements during the period October 1, 2020 to September 30, 2021.

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

*RSM US LLP*

Tampa, Florida  
June 24, 2022



RSM US LLP

**Report of Independent Accountant's on Compliance With  
Section 288.8017, *Florida Statutes*, and Public Law 112-141  
(33 U.S.C.A. ss. 1321 (t)); State or Local Grants; and  
Monies Received Directly from British Petroleum**

The Board of County Commissioners  
Hillsborough County, Florida

We have examined Hillsborough County, Florida's (the County) compliance with Section 288.8017, *Florida Statutes*, and Public Law 112-141 (33 U.S.C.A. ss. 1321 (t)); State or Local grants; and monies received directly from British Petroleum concerning the receipt and expenditure of those funds (the specified requirements), during the period October 1, 2020 to September 30, 2021. 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 American Institute of Certified Public Accountants and the standards applicable to attestation engagements contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. 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 our examination provides a reasonable basis for our opinion.

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 specified requirements during the period October 1, 2020 to September 30, 2021.

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

*RSM US LLP*

Tampa, Florida  
June 24, 2022