

SANTA ROSA COUNTY, FLORIDA

SINGLE AUDIT REPORT

SEPTEMBER 30, 2024

**SANTA ROSA COUNTY, FLORIDA
SINGLE AUDIT REPORT
TABLE OF CONTENTS
SEPTEMBER 30, 2024**

INDEPENDENT AUDITORS' REPORT ON COMPLIANCE FOR EACH MAJOR FEDERAL PROGRAM AND STATE PROJECT AND ON INTERNAL CONTROL OVER COMPLIANCE REQUIRED BY THE UNIFORM GUIDANCE AND CHAPTER 10.550, <i>RULES OF THE AUDITOR GENERAL</i>	1
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS AND STATE FINANCIAL ASSISTANCE	4
NOTES TO THE SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS AND STATE FINANCIAL ASSISTANCE	8
SCHEDULE OF FINDINGS AND QUESTIONED COSTS	9
SCHEDULE OF PRIOR YEAR FINDINGS	12
CORRECTIVE ACTION PLAN	13

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

Board of County Commissioners
Santa Rosa County, Florida

Report on Compliance for Each Major Federal Program and State Project

Opinion on Each Major Federal Program and State Project

We have audited Santa Rosa County, Florida's (hereinafter referred to as "County") compliance with the types of compliance requirements identified as subject to audit in the OMB *Compliance Supplement*, and the requirements described in Chapter 10.550, *Rules of the Auditor General* that could have a direct and material effect on each of the County's major federal programs and state projects for the year ended September 30, 2024. The County's major federal programs and state projects are identified in the summary of auditor results section of the accompanying schedule of findings and questioned costs.

In our opinion, the County complied, in all material respects, with the types of compliance requirements referred to above that could have a direct and material effect on each of its major federal programs and state projects for the year ended September 30, 2024.

Basis for Opinion on Each Major Federal Program and State Project

We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; the audit requirements of Title 2 U.S. Code of Federal Regulations Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance); and Chapter 10.550, *Rules of the Auditor General*. Our responsibilities under those standards, the Uniform Guidance and Chapter 10.550, *Rules of the Auditor General*, are further described in the Auditors' Responsibilities for the Audit of Compliance section of our report.

We are required to be independent of the County and to meet our other ethical responsibilities, in accordance with relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion on compliance for each major federal program and state project. Our audit does not provide a legal determination of the County's compliance with the compliance requirements referred to above.

Responsibilities of Management for Compliance

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

Auditors' 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 generally accepted auditing standards, *Government Auditing Standards*, the Uniform Guidance and Chapter 10.550, *Rules of the Auditor General*, will always detect material noncompliance when it exists. The risk of not detecting material noncompliance resulting from fraud is higher than for that resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations or the override of internal control. Noncompliance with the compliance requirements referred to above is considered material if there is a substantial likelihood that, individually or in the aggregate, it would influence the judgment made by a reasonable user of the report on compliance about the County's compliance with the requirements of each major federal program and state project as a whole.

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

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material noncompliance, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding 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, *Rules of the Auditor General*, 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.

Report on 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 Auditors' 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. Given these limitations, during our audit we did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses, as defined above. However, material weaknesses or significant deficiencies in internal control over compliance may exist that were not identified.

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

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

Report on Schedule of Expenditures of Federal Awards Required by the Uniform Guidance and Chapter 10.550, *Rules of the Auditor General*

We have audited the financial statements of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of Santa Rosa County, Florida, as of and for the year ended September 30, 2024, and the related notes to the financial statements, which collectively comprise the County's basic financial statements. We issued our report thereon dated April 25, 2025, which contained unmodified opinions on those financial statements. Our audit was performed 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 State Financial Assistance is presented for the purpose of additional analysis as required by the Uniform Guidance and Chapter 10.550, *Rules of the Auditor General*, and is not a required part of the basic financial statements.

Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statements. The information has been subjected to the auditing procedures applied in the audit of the financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the Schedule of Expenditures of Federal Awards and State Financial Assistance is fairly stated in all material respects in relation to the basic financial statements as a whole.

Pensacola, Florida
April 25, 2025

**SANTA ROSA COUNTY, FLORIDA
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
AND STATE FINANCIAL ASSISTANCE
FOR THE YEAR ENDED SEPTEMBER 30, 2024**

Federal Grantor / Pass-Through Grantor / Program Title	Assistance Listing	Contract / Grant Number	Expenditures	Passed Through to Subrecipients
U.S. Department of Commerce				
Passed Through Pensacola and Perdido Bay Estuary Program Habitat Conservation	11.463	NA23NMF4630079	\$ 130,280	\$ -
Passed Through Florida Department of Environmental Protection Office for Coastal Management	11.473	0318.22.074507	231,558	-
U.S. Department of Housing and Urban Development				
Passed Through Florida Department of Commerce Community Development Block Grant / State's Program	14.228	22DB-OP-01-27-01-N14	729,500	-
Passed Through Escambia County Consortium Home Investment Partnerships Program	14.239	M-23-DC-12-02255	350,000	-
U.S. Department of the Interior				
Passed Through Natural Resources Conservation Service Natural Resource Damage Assessment and Restoration	15.658	N1220CPT0011021	5,409	-
Passed Through Florida Department of Environmental Protection Outdoor Recreation Acquisition, Development and Planning	15.916	LW708	400,000	-
U.S. Department of Justice				
Passed Through Florida Office of the Attorney General Crime Victim Assistance	16.575	VOCA-2023-00137	144,708	-
Direct Program Bulletproof Vest Partnership Program	16.607	2020 Bulletproof Vest Award	177	-
Direct Program Edward Byrne Memorial Justice Assistance Grant Program	16.738	C-R7205	100,367	-
Edward Byrne Memorial Justice Assistance Grant Program	16.738	15PBJA-23-GG-03246-JAGX	20,465	-
			120,832	-
U.S. Department of Transportation				
Direct Program Airport Improvement Program	20.106	3-12-0052-021-2023	2,408,393	-
Highway Safety Cluster				
Passed Through Florida Department of Transportation National Priority Safety Programs	20.616	CPG-2024-SANTAROSA-00386	103,000	-
U.S. Department of the Treasury				
Direct Program RESTORE Act	21.015	1 RDCGR210076-01-00	8,546	8,546
RESTORE Act	21.015	1 RDCGR210100-01-00	183,773	183,773
			192,319	192,319
Direct Program Coronavirus State and Local Fiscal Recovery Funds	21.027	SLT-1712	11,357,458	-
Passed Through Florida Department of Environmental Protection Coronavirus State and Local Fiscal Recovery Funds	21.027	22FRP90	8,637	-
			11,366,095	-

The accompanying notes are an integral part of this schedule.

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

Federal Grantor / Pass-Through Grantor / Program Title	Assistance Listing	Contract / Grant Number	Expenditures	Passed Through to Subrecipients
<u>U.S. Environmental Protection Agency (EPA)</u>				
Direct Program				
Gulf of Mexico Program	66.475	01D08220	\$ 29,879	\$ 29,879
Gulf of Mexico Program	66.475	02D19622	2,227	2,227
			<u>32,106</u>	<u>32,106</u>
<u>Gulf Coast Ecosystem Restoration Council</u>				
Passed Through Florida Department of Environmental Protection				
Gulf Coast Ecosystem Restoration Council Oil Spill Impact Program	87.052	GNSP22FL0036	432,286	432,286
Gulf Coast Ecosystem Restoration Council Oil Spill Impact Program	87.052	GNSP22FL0036	177,969	177,969
			<u>610,255</u>	<u>610,255</u>
<u>U.S. Department of Health and Human Services</u>				
Passed Through Florida Department of Revenue				
Child Support Enforcement Program	93.563	CSU57	9,425	-
Child Support Enforcement Program	93.563	COC57	314,275	-
			<u>323,700</u>	<u>-</u>
<u>Executive Office of the President</u>				
Passed Through Office of National Drug Policy		G22GC0007A/G23GC0007A/		
High Intensity Drug Trafficking Areas Program	95.001	G24GC0007A	169,912	141,404
<u>U.S. Department of Homeland Security</u>				
Passed Through Florida Division of Emergency Management				
Flood Mitigation Assistance	97.029	B0204	379,687	-
Passed Through Florida Division of Emergency Management				
Disaster Grants - Public Assistance SALLY	97.036	Z2563	185,114	-
Disaster Grants - Public Assistance VACC SITE	97.036	Z1949	874,124	-
Disaster Grants - Public Assistance	97.036	Mission-00599	149,403	-
Disaster Grants - Public Assistance	97.036	Mission-00048	60,951	-
Disaster Grants - Public Assistance IDALIA (D) (P)	97.036	Mission-0871	5,976	-
			<u>1,275,568</u>	<u>-</u>
Passed Through Florida Division of Emergency Management				
Hazard Mitigation Grant	97.039	H0702 METRON	3,686,322	-
Hazard Mitigation Grant	97.039	H0851 ASHMORE	161,145	-
Hazard Mitigation Grant	97.039	H0854	397,346	-
			<u>4,244,813</u>	<u>-</u>
Passed Through Volunteer Florida				
Emergency Management Performance Grant	97.042	G0498	81,269	-
Emergency Management Performance Grant	97.042	CC 23-10	10,000	-
			<u>91,269</u>	<u>-</u>
Passed Through Florida Division of Emergency Management				
Homeland Security Grant Program	97.067	R0560	32,539	-
Homeland Security Grant Program	97.067	R0579	36,830	-
Homeland Security Grant Program	97.067	R0897	5,248	-
			<u>74,617</u>	<u>-</u>
TOTAL FEDERAL AWARDS			<u>\$ 23,384,198</u>	<u>\$ 976,084</u>

The accompanying notes are an integral part of this schedule.

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

State Grantor / Pass-Through Grantor / Project Title	CSFA No.	Contract / Grant Number	Expenditures	Passed Through to Subrecipients
<u>Florida Executive Office of the Governor</u>				
Emergency Management Programs	31.063	A0399	\$ 81,795	\$ -
Emergency Management Programs	31.063	A0470	3,131	-
			<u>84,926</u>	<u>-</u>
Emergency Management Projects - Hazards Analysis	31.067	T0315	10,113	-
<u>Florida Department of Environmental Protection</u>				
Beach Management Funding Assistance Program	37.003	21SR1	54,789	-
Resilient Florida Program	37.098	22PLN39	58,787	-
Resilient Florida Program	37.098	22PLN40	15,000	-
			<u>73,787</u>	<u>-</u>
<u>Florida Department of Commerce</u>				
Division of Housing and Community Development	40.038	HL139	486,603	-
Economic Development Partnerships	40.040	DIG S0157	216,293	-
Economic Development Partnerships	40.040	DIG S0179	300,000	-
Economic Development Partnerships	40.040	DIG S0189	447,315	-
Economic Development Partnerships	40.040	DIG S0228	500,000	-
Economic Development Partnerships	40.040	DRG S0224	125,000	-
			<u>1,588,608</u>	<u>-</u>
Economic Development Tax Refund, Tax Credit, Grant Program	40.043	G0114	341,523	-
<u>Florida Housing Finance Corporation</u>				
State Housing Initiative Partnership (SHIP) Program	40.901	N/A	2,308,191	-
<u>Florida Department of Agriculture and Consumer Services</u>				
Mosquito Control	42.003	30620	37,749	-
<u>Florida Department of Financial Services</u>				
Fire Marshal Administrative and Support Services	43.009	FM892	77,512	-
<u>Florida Department of State and Secretary of State</u>				
Florida Endowment for the Humanities	45.011	GR 0424 5388 2858	3,000	-
State Aid to Libraries	45.030	24-ST-75	40,902	-
<u>Florida Department of Education and Commissioner of Education</u>				
Coach Aaron Feis Guardian Program	48.140	89G-90210-4D001	80,293	-

The accompanying notes are an integral part of this schedule.

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

State Grantor / Pass-Through Grantor / Project Title	CSFA No.	Contract / Grant Number	Expenditures	Passed Through to Subrecipients
<u>Florida Department of Transportation</u>				
Aviation Grant Program	55.004	G2Z75	\$ 57,283	\$ -
Aviation Grant Program	55.004	G2A63	91,855	-
			<u>149,138</u>	<u>-</u>
Small County Outreach Program (SCOP)	55.009	G2E02	5,388	-
Small County Outreach Program (SCOP)	55.009	G2N06	125,095	-
			<u>130,483</u>	<u>-</u>
Transportation Regional Incentive Program (TRIP)	55.026	G2E73	480,953	-
Local Transportation Projects	55.039	G2P74	366,169	-
<u>Florida Department of Health</u>				
County Grant Awards	64.005	C2457	25,622	-
<u>Florida Department of Law Enforcement</u>				
Drone Replacement Program	71.092	3X019 FDLE	16,464	-
State Assistance for Fentanyl Eradication (S.A.F.E.)	71.122	2023-SAFE-SF-007	254,579	-
<u>Florida Department of Management Services</u>				
Prepaid Next Generation 911 (NG911) State Grant Program	72.003	S17-21-02-66	83,148	-
Prepaid Next Generation 911 (NG911) State Grant Program	72.003	S17-21-02-67	107,128	-
Prepaid Next Generation 911 (NG911) State Grant Program	72.003	S20-21-12-15	113,211	-
			<u>303,487</u>	<u>-</u>
TOTAL STATE FINANCIAL ASSISTANCE			<u>\$ 6,914,891</u>	<u>\$ -</u>
TOTAL FEDERAL AWARDS AND STATE FINANCIAL ASSISTANCE			<u>\$ 30,299,089</u>	<u>\$ 976,084</u>

The accompanying notes are an integral part of this schedule.

SANTA ROSA COUNTY, FLORIDA
NOTES TO THE SCHEDULE OF EXPENDITURES OF
FEDERAL AWARDS AND STATE FINANCIAL ASSISTANCE
FOR THE YEAR ENDED SEPTEMBER 30, 2024

1. BASIS OF PRESENTATION

The accompanying Schedule of Expenditures of Federal Awards and State Financial Assistance (the Schedule) includes the federal and state grant activity of Santa Rosa County, Florida, under programs of the federal and state government for the year ended September 30, 2024. The information in this Schedule is presented in accordance with the requirements of Title 2 *U.S. Code of Federal Regulations* (CFR) Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance), Chapter 69I-5, State Financial Assistance, 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.

2. SIGNIFICANT ACCOUNTING POLICIES

Expenditures reported on the Schedule are reported on the modified accrual basis of accounting. Such expenditures are recognized following the cost principles contained in the Uniform Guidance and Chapter 69I-5, State Financial Assistance, wherein certain types of expenditures are not allowable or are limited as to reimbursement. Santa Rosa County, Florida, elected to utilize the ten percent de minimis indirect cost rate allowed under the Uniform Guidance.

3. EXPENDITURES INCURRED IN PRIOR FISCAL YEAR

Expenditures of \$1,038,813 reported for assistance listing number (ALN) 97.036 in the accompanying Schedule were incurred in a prior fiscal year and obligated by FEMA in the current fiscal year.

**SANTA ROSA COUNTY, FLORIDA
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
FOR THE YEAR ENDED SEPTEMBER 30, 2024**

A. SUMMARY OF AUDITOR RESULTS

FINANCIAL STATEMENTS

Type of auditors' report issued: Unmodified
Internal control over financial reporting:
Material weakness(es) identified? ☒ yes ☐ no
Significant deficiency (ies) identified that are
not considered to be material weakness(es)? ☐ yes ☒ none reported
Noncompliance material to financial statements
noted? ☐ yes ☒ no

FEDERAL AWARDS AND STATE FINANCIAL ASSISTANCE

Internal control over major programs and projects:
Material weakness(es) identified? ☐ yes ☒ no
Significant deficiency (ies) identified that are
not considered to be material weakness(es)? ☐ yes ☒ none reported
Type of auditors' report issued on compliance
for major programs and projects: Unmodified
Any audit findings disclosed that are required
to be reported in accordance with the Uniform
Guidance or Chapter 10.557, *Rules of the*
Auditor General? ☐ yes ☒ no

IDENTIFICATION OF MAJOR PROGRAMS AND PROJECTS

Federal Programs

Federal Assistance Listing No. 21.027 Coronavirus State and Local Fiscal Recovery Funds

Dollar threshold used to distinguish
between type A and type B programs: \$750,000
Auditee qualified as low-risk auditee? ☐ yes ☒ no

State Projects

CSFA No. 40.040 Economic Development Partnerships
CSFA No. 40.901 State Housing Initiative Partnership Program

Dollar threshold used to distinguish
between type A and type B projects: \$750,000

**SANTA ROSA COUNTY, FLORIDA
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
FOR THE YEAR ENDED SEPTEMBER 30, 2024**

B. FINANCIAL STATEMENT FINDING

Finding required to be reported in accordance with *Government Auditing Standards*:

FINDING 2024-001 GRANT REVENUE RECOGNITION (RECURRING) – MATERIAL WEAKNESS

Criteria

The County's internal control over financial reporting is designed to allow for management and employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, a material misstatement on a timely basis. Pursuant to GASB Statement No. 33, recipients of expenditure-driven grants should recognize revenue as qualifying expenditures are incurred.

Condition

Supporting documentation for grant revenues and expenditures did not reconcile to the accounting records and to the Schedule of Expenditures of Federal Awards and State Financial Assistance (SEFA).

Cause

Reconciliation of grant activities for financial reporting purposes was not prepared and reviewed on a timely basis by appropriately experienced and trained personnel. While the County has a written policy for grant administration activities, that policy does not provide the guidance necessary to facilitate financial reporting of grant activities in accordance with U.S. general accepted accounting procedures as well as preparation of the SEFA required by the Uniform Guidance.

Effect

Adjustments were required to properly reconcile grant activity for financial reporting purposes and to prepare the SEFA.

Recommendation

Management should review grant policies and procedures with key personnel to ensure the process for estimating the year-end grant accrual balance allows for matching grant revenues with related qualifying expenditures. These policies should reflect who is responsible for preparing and reviewing the reconciling schedule of grant activities for financial reporting purposes as well as preparation of the SEFA.

Management's Response

We have no objections to the material weakness identified in the single audit report for the fiscal year ending September 30, 2024, and we look forward to collaborating with the Clerk Comptroller to enhance our current policies and procedures.

C. FINDINGS AND QUESTIONED COSTS – MAJOR FEDERAL PROGRAM

There were no findings which were required to be reported in accordance with the Uniform Guidance.

**SANTA ROSA COUNTY, FLORIDA
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
FOR THE YEAR ENDED SEPTEMBER 30, 2024**

D. FINDINGS AND QUESTIONED COSTS – MAJOR STATE PROJECTS

There were no findings, which were required to be reported in accordance with Chapter 10.557, *Rules of the Auditor General*.

**SANTA ROSA COUNTY, FLORIDA
SCHEDULE OF PRIOR YEAR FINDINGS
FOR THE YEAR ENDED SEPTEMBER 30, 2024**

SCHEDULE OF PRIOR YEAR FINDINGS

FINDING 2023-001 GRANT REVENUE RECOGNITION

Condition

During 2023 audit procedures, supporting documentation for grant revenues and expenditures did not reconcile to the accounting records and to the SEFA.

Current Status

A similar finding was noted during the 2024 audit procedures. See Finding 2024-001.

**SANTA ROSA COUNTY, FLORIDA
CORRECTIVE ACTION PLAN
FOR THE YEAR ENDED SEPTEMBER 30, 2024**

The County respectfully submits the following corrective action plan for the year ended September 30, 2024.

Name and address of independent public accounting firm:

Warren Averett, LLC
350 W Cedar Street, Suite 400
Pensacola, Florida 32502

The finding from the schedule of findings and questioned costs for the year ended September 30, 2024, is discussed below. The finding is numbered consistently with the number assigned in the schedule of findings and questioned costs.

Name of Contact Person for Completing Corrective Action Plan:

Robert Miller, Senior Accountant
(850) 983-1963
millerr@santarosaclerks.com

Expected date of completion is September 30, 2025.

FINDING 2024-001 GRANT REVENUE RECOGNITION (RECURRING)

Management's Response:

- We have no objections to the material weakness identified in the single audit report for the fiscal year ending September 30, 2024, and we look forward to collaborating with the Clerk Comptroller to enhance our current policies and procedures.
- To ensure ongoing compliance with these standards, we have implemented the following measures:
 - Developed Compliance Policies and Procedures in the Grant Manual to facilitate regular reviews of expenditures and revenues in line with GASB Statement No. 33, which were approved by the Board on February 10, 2025.
 - Created a Grant Management database in OpenGov and provided training for all grant managers to ensure streamlined reporting that can easily highlight discrepancies or irregularities between revenues and expenditures.