

**SANTA ROSA COUNTY, FLORIDA**

**SINGLE AUDIT REPORT**

**SEPTEMBER 30, 2025**

**SANTA ROSA COUNTY, FLORIDA  
SINGLE AUDIT REPORT  
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SEPTEMBER 30, 2025**

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**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 STATE OF FLORIDA 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 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, 2025. The County's major federal programs and state projects are identified in the summary of auditors' 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, 2025.

***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 State of Florida Auditor General*. Our responsibilities under those standards, the Uniform Guidance and Chapter 10.550, *Rules of the State of Florida 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 State of Florida 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 State of Florida 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 State of Florida 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 State of Florida Auditor General*. Accordingly, this report is not suitable for any other purpose.

**Report on Schedule of Expenditures of Federal Awards and State Financial Assistance Required by the Uniform Guidance and Chapter 10.550, *Rules of the State of Florida 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 the County, as of and for the year ended September 30, 2025, 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, 2026, 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 State of Florida 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.

*Warren Averett, LLC*

Pensacola, Florida  
April 30, 2026

**SANTA ROSA COUNTY, FLORIDA  
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS  
AND STATE FINANCIAL ASSISTANCE  
FOR THE YEAR ENDED SEPTEMBER 30, 2025**

<b>Federal Grantor / Pass-Through Grantor / Program Title</b>	<b>Assistance Listing Number</b>	<b>Contract / Grant Number</b>	<b>Expenditures</b>	<b>Passed Through to Subrecipients</b>
<b>U.S. Department of Agriculture</b>				
Passed Through Florida Department of Agriculture and Consumer Services Cooperative Forestry Assistance	10.664	VFA Munson FD	\$ 2,748	\$ -
Passed Through Natural Resources Conservation Service Soil and Water Conservation Program	10.902	NR244209XXXXCO10	55,406	-
<b>U.S. Department of Commerce</b>				
Passed Through Florida Department of Environmental Protection Coastal Zone Management Administration Awards	11.419	CZ718	15,000	-
Passed Through Pensacola and Perdido Bay Estuary Program Habitat Conservation	11.463	NA23NMF4630079	585,180	-
<b>U.S. Department of Defense</b>				
Direct Program Community Investment	12.600	CIP2088-23-01	436,828	-
<b>U.S. Department of the Interior</b>				
Passed Through Natural Resources Conservation Service Natural Resource Damage Assessment and Restoration	15.658	N1220CPT0011021	72	-
<b>U.S. Department of Justice</b>				
Passed Through Florida Office of the Attorney General Crime Victim Assistance	16.575	VOCA-2024-00054	144,708	-
Direct Program Edward Byrne Memorial Justice Assistance Grant Program	16.738	C-6N217	113,319	-
Edward Byrne Memorial Justice Assistance Grant Program	16.738	15PBJA-23-GG-03246-JAGX	17,984	-
			<u>131,303</u>	-
<b>U.S. Department of Transportation</b>				
Direct Program Airport Improvement Program	20.106	3-12-0052-021-2023	40,508	-
<b>Highway Safety Cluster</b>				
Passed Through Florida Department of Transportation National Priority Safety Programs	20.616	DD-2025-00375	100,000	-
<b>U.S. Department of the Treasury</b>				
Direct Program Resources and Ecosystems Sustainability, Tourist Opportunities, and Revived Economies of the Gulf Coast States	21.015	1 RDCGR210100-01-00	909	-
Resources and Ecosystems Sustainability, Tourist Opportunities, and Revived Economies of the Gulf Coast States	21.015	1 RDCGR210153-01-01	6,000,000	6,000,000
			<u>6,000,909</u>	<u>6,000,000</u>
Direct Program Coronavirus State and Local Fiscal Recovery Funds	21.027	SLT-1712	8,020,514	-
Passed Through Florida Department of Environmental Protection Coronavirus State and Local Fiscal Recovery Funds	21.027	22FRP90	20,770	-
			<u>8,041,284</u>	<u>-</u>
Passed Through FloridaCommerce Coronavirus Capital Project Fund	21.029	BB246	72,847	-
Direct Program Local Assistance and Tribal Consistency Fund	21.032	SRC 2022 & 2023	100,000	-

See notes to Schedule of Expenditures of Federal Awards and State Financial Assistance.

**SANTA ROSA COUNTY, FLORIDA  
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS AND  
STATE FINANCIAL ASSISTANCE  
FOR THE YEAR ENDED SEPTEMBER 30, 2025**

<u>Federal Grantor / Pass-Through Grantor / Program Title</u>	<u>Assistance Listing Number</u>	<u>Contract / Grant Number</u>	<u>Expenditures</u>	<u>Passed Through to Subrecipients</u>
<u>National Endowment for the Humanities</u>				
Passed Through Florida Department of Humanities Promotion of the Humanities Federal/State Partnership	45.129	GR_0325_5523_2917	\$ 3,000	\$ -
<u>U.S. Environmental Protection Agency (EPA)</u>				
Direct Program				
Geographic Programs - Gulf of America Program	66.475	01D08220	117	-
Geographic Programs - Gulf of America Program	66.475	02D19622	1,055	327
			<u>1,172</u>	<u>327</u>
<u>Gulf Ecosystem Restoration Council</u>				
Passed Through Florida Department of Environmental Protection Gulf Coast Ecosystem Restoration Council Comprehensive Plan Component Program				
	87.051	RES16	488,521	-
Gulf Coast Ecosystem Restoration Council Oil Spill Impact Program	87.052	GNSP22FL0036-01-00	111,127	26,200
Gulf Coast Ecosystem Restoration Council Oil Spill Impact Program	87.052	GNSP22FL0036-01-01	1,458,802	1,458,802
			<u>1,569,929</u>	<u>1,485,002</u>
<u>United States Election Assistance Commission</u>				
Passed Through Florida Division of Elections HAVA Election Security Grants				
	90.404	24.e.an.000.055	11,160	-
<u>U.S. Department of Health and Human Services</u>				
Passed Through Florida Department of Revenue Child Support Services				
Child Support Services	93.563	CDC57	268,833	-
Child Support Services	93.563	CSU57	9,484	-
Child Support Services	93.563	CSU57	4,343	-
			<u>282,660</u>	<u>-</u>
<u>Executive Office of the President</u>				
Passed Through Office of National Drug Policy High Intensity Drug Trafficking Areas Program				
	95.001	HID725G0534-00 G24GC0007A	188,670	159,123
<u>U.S. Department of Homeland Security</u>				
Passed Through Florida Division of Emergency Management Flood Mitigation Assistance				
	97.029	B0074	128,625	-
Passed Through Florida Division of Emergency Management Disaster Grants - Public Assistance SALLY				
Disaster Grants - Public Assistance-Countywide Debris Removal	97.036	Z2563	4,857,419	-
Disaster Grants - Public Assistance-2014 Flood	97.036	Z4194 DR-4794	260,601	-
	97.036	DR-4177	89,782	-
			<u>5,207,802</u>	<u>-</u>
Passed Through Florida Division of Emergency Management Hazard Mitigation Grant				
Hazard Mitigation Grant	97.039	H0854 RANCHETTE	3,305,578	-
Hazard Mitigation Grant	97.039	H0877 WATERSHED PLAN	112,500	-
Hazard Mitigation Grant	97.039	H1067 ASHMORE	1,316,630	-
			<u>4,734,708</u>	<u>-</u>
Passed Through Volunteer Florida Emergency Management Performance Grant				
Emergency Management Performance Grant	97.042	G0508	72,747	-
Emergency Management Performance Grant	97.042	24-01	10,000	-
			<u>82,747</u>	<u>-</u>
Passed Through Florida Division of Emergency Management Homeland Security Grant Program				
Homeland Security Grant Program	97.067	R0897	28,657	-
Homeland Security Grant Program	97.067	R0911	36,574	-
			<u>65,231</u>	<u>-</u>
<b>TOTAL FEDERAL AWARDS</b>			<u>\$ 28,491,018</u>	<u>\$ 7,644,452</u>

See notes to Schedule of Expenditures of Federal Awards and State Financial Assistance.

**SANTA ROSA COUNTY, FLORIDA  
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS AND  
STATE FINANCIAL ASSISTANCE  
FOR THE YEAR ENDED SEPTEMBER 30, 2025**

<u>State Grantor / Pass-Through Grantor / Project Title</u>	<u>CSFA No.</u>	<u>Contract / Grant Number</u>	<u>Expenditures</u>	<u>Passed Through to Subrecipients</u>
<u>Executive Office of the Governor</u>				
Emergency Management Programs	31.063	A0470	\$ 68,400	\$ -
Emergency Management Programs	31.063	A0584	26,452	-
			<u>94,852</u>	<u>-</u>
Emergency Management Projects - Hazards Analysis	31.067	T0375	10,629	-
<u>Florida Department of Environmental Protection</u>				
Beach Management Funding Assistance Program	37.003	23SR1	3,526,560	-
<u>Florida Department of Commerce</u>				
Division of Housing and Community Development	40.038	HL139	68,599	-
Division of Housing and Community Development	40.038	HL256	1,500,000	-
			<u>1,568,599</u>	<u>-</u>
Economic Development Partnerships	40.040	DRG S0262	250,000	-
Economic Development Tax Refund, Tax Credit, and Grant Program	40.043	G0114	2,501,610	-
<u>Florida Housing Finance Corporation</u>				
State Housing Initiative Partnership (SHIP) Program	40.901	N/A	1,857,116	-
<u>Florida Department of Agriculture and Consumer Services</u>				
Mosquito Control	42.003	FDACS#31686	67,479	-
Agriculture Education And Promotional Facility	42.047	30303	19,652	-
<u>Florida Department of Financial Services</u>				
Grants and Aids-Local Government Fire Service Grants	43.009	FM892	13,283	-
<u>Florida Department State and Secretary of State</u>				
State Aid to Libraries	45.030	25-ST-75	37,138	-
<u>Florida Department of Education and Commissioner of Education</u>				
Coach Aaron Feis Guardian Program	48.140	89G-90210-5D001	4,087	-
<u>Florida Department of Transportation</u>				
Aviation Grant Program	55.004	G2T15	184,261	-
Aviation Grant Program	55.004	G2Z75	6,412	-
Aviation Grant Program	55.004	G2K10	110,988	-
			<u>301,661</u>	<u>-</u>
Small County Outreach Program (SCOP)-Highway Operations	55.009	G2E02	1,061,035	-
Small County Outreach Program (SCOP)-Highway Operations	55.009	G2N06	330,345	-
			<u>1,391,380</u>	<u>-</u>
Transportation Regional Incentive Program (TRIP)	55.026	G2E73	115,944	-
Transportation Regional Incentive Program (TRIP)	55.026	G2M48	347,690	-
			<u>463,634</u>	<u>-</u>
Local Transportation Projects	55.039	G2P74	583,905	-
Local Transportation Projects	55.039	G2T55	250,000	-
			<u>833,905</u>	<u>-</u>

See notes to Schedule of Expenditures of Federal Awards and State Financial Assistance.

**SANTA ROSA COUNTY, FLORIDA  
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS AND  
STATE FINANCIAL ASSISTANCE  
FOR THE YEAR ENDED SEPTEMBER 30, 2025**

<b>a</b> <b>State Grantor / Pass-Through Grantor / Project Title</b>	<b>CSFA No.</b>	<b>Contract / Grant Number</b>	<b>Expenditures</b>	<b>Passed Through to Subrecipients</b>
<b>Florida Department of Health</b>				
County Grant Awards-Community Public Health	64.005	C2457	\$ 12,664	\$ -
<b>Florida Department of Law Enforcement</b>				
State Assistance for Fentanyl Eradication (S.A.F.E.)	71.122	2023-SAFE-SF-007	46,035	-
Online Sting Operations Grant Operations	71.148	OS013	60,247	-
Santa Rosa County Sheriff's Administrative Complex	71.151	TJ005	561,047	-
<b>Florida Department of Management Services</b>				
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	124,769	-
Prepaid Next Generation 911 (NG911) State Grant Program	72.003	S20-21-12-25	129,384	-
			337,301	-
<b>Florida Fish and Wildlife Conservation Commission</b>				
Artificial Reef Grants Program	77.007	FWC-21366	900,000	-
<b>TOTAL STATE FINANCIAL ASSISTANCE</b>			<b>\$ 14,858,879</b>	<b>\$ -</b>
<b>TOTAL FEDERAL AWARDS AND STATE FINANCIAL ASSISTANCE</b>			<b>\$ 43,349,897</b>	<b>\$ 7,644,452</b>

See notes to Schedule of Expenditures of Federal Awards and State Financial Assistance.

**SANTA ROSA COUNTY, FLORIDA  
NOTES TO THE SCHEDULE OF EXPENDITURES OF  
FEDERAL AWARDS AND STATE FINANCIAL ASSISTANCE  
FOR THE YEAR ENDED SEPTEMBER 30, 2025**

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**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 (the County), under programs of the federal and state government for the year ended September 30, 2025. 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) and Chapter 10.550, *Rules of the State of Florida 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 10.550, *Rules of the State of Florida Auditor General*, wherein certain types of expenditures are not allowable or are limited as to reimbursement. The County elected to utilize the 15% de minimis indirect cost rate allowed under the Uniform Guidance.

**3. EXPENDITURES INCURRED IN PRIOR FISCAL YEAR**

Expenditures of \$350,383 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.

**4. CONTINGENCY**

The grant revenue accounts are subject to audit and adjustment. If any expenditures are disallowed by the grantor agencies as a result of such audit, any claim for reimbursement to the grant agencies would become a liability of the County. In the opinion of management, all grant expenditures are in compliance with the terms of the grant agreements and applicable federal and state laws and regulations.

**SANTA ROSA COUNTY, FLORIDA  
SCHEDULE OF FINDINGS AND QUESTIONED COSTS  
FOR THE YEAR ENDED SEPTEMBER 30, 2025**

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**I. SUMMARY OF AUDITORS' 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  
State of Florida Auditor General*?  yes  no

**IDENTIFICATION OF MAJOR PROGRAMS AND PROJECTS**

**Federal Programs**

Federal Assistance Listing No. 21.015 Resources and Ecosystems Sustainability, Tourist  
Opportunities, and Revived Economies of the Gulf Coast States  
Federal Assistance Listing No. 87.052 Gulf Coast Ecosystem Restoration Council Oil Spill  
Impact Program  
Federal Assistance Listing No. 97.036 Disaster Grants - Public Assistance (Presidentially  
Declared Disasters)  
Dollar threshold used to distinguish  
between type A and type B programs: \$1,000,000  
Auditee qualified as low-risk auditee?  yes  no

**SANTA ROSA COUNTY, FLORIDA  
SCHEDULE OF FINDINGS AND QUESTIONED COSTS  
FOR THE YEAR ENDED SEPTEMBER 30, 2025**

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**State Projects**

CSFA No. 37.003 Beach Management Funding Assistance Program  
CSFA No. 40.038 Division of Housing and Community Development  
CSFA No. 40.043 Economic Development Tax Refund, Tax Credit, and Grant Program  
CSFA No. 55.009 Small County Outreach Program  
CSFA No. 55.039 Local Transportation Projects  
CSFA No. 77.007 Artificial Reef Grants Program

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

**II. FINANCIAL STATEMENT FINDING**

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

**FINDING 2025-001 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.

*Repeat Finding*

This is a repeat finding.

**SANTA ROSA COUNTY, FLORIDA  
SCHEDULE OF FINDINGS AND QUESTIONED COSTS  
FOR THE YEAR ENDED SEPTEMBER 30, 2025**

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*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.

*View of Responsible Officials*

See accompanying corrective action plan.

**III. FEDERAL AWARD FINDINGS AND QUESTIONED COSTS**

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

**IV. STATE PROJECT FINDINGS AND QUESTIONED COSTS**

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

**V. OTHER ISSUES**

See Summary Schedule of Prior Audit Findings for status of prior year audit findings.

**SANTA ROSA COUNTY, FLORIDA  
SUMMARY SCHEDULE OF PRIOR YEAR FINDINGS  
FOR THE YEAR ENDED SEPTEMBER 30, 2025**

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**FINANCIAL STATEMENT FINDINGS**

**FINDING 2024-001 GRANT REVENUE RECOGNITION**

*Condition*

During 2024 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 2025 audit procedures. See Finding 2025-001.



**SANTA ROSA COUNTY  
BOARD OF COMMISSIONERS**

Administrative Offices | 6495 Caroline Street, Suite M | Milton, Florida 32570-4592  
Office: 850.983.1877 | Fax: 850.983.1856 | [www.santarosa.fl.gov](http://www.santarosa.fl.gov)

BOBBY BURKETT, District 1  
KERRY SMITH, District 2  
RHETT ROWELL, District 3  
RAY EDDINGTON, District 4  
COLTEN WRIGHT, District 5

BRAD BAKER, County Administrator  
JARED LOWE, Asst. County Administrator  
SABRINA WHITE, Asst. County Administrator  
THOMAS V. DANNHEISSER, County Attorney

**CORRECTIVE ACTION PLAN  
FOR THE YEAR ENDED SEPTEMBER 30, 2025**

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The County respectfully submits the following corrective action plan for the year ended September 30, 2025.

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, 2025, 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](mailto:millerr@santarosaclerks.com)

Expected date of completion is September 30, 2026.

**FINDING 2025-001 GRANT REVENUE RECOGNITION (RECURRING)**

Management's Response:

We appreciate the opportunity to respond to the Single Audit Report for the fiscal year ending September 30, 2025.

After reviewing the report, we are pleased to note that the County was found in full compliance with the requirements outlined in both the OMB Compliance Supplement and the State of Florida Department of Financial Services' State Projects Compliance Supplement. These standards are essential in ensuring the accuracy and integrity of our major federal programs and state projects each fiscal year.

To support continued compliance, we will maintain and strengthen the following efforts:

- Continue following the comprehensive Compliance Policies and Procedures detailed in the Grant Manual, including regular reviews of expenditures and revenues in accordance with GASB Statement No. 33. These policies were approved by the Board on February 10, 2025.



**SANTA ROSA COUNTY  
BOARD OF COMMISSIONERS**

Administrative Offices | 6495 Caroline Street, Suite M | Milton, Florida 32570-4592  
Office: 850.983.1877 | Fax: 850.983.1856 | [www.santarosa.fl.gov](http://www.santarosa.fl.gov)

BOBBY BURKETT, District 1  
KERRY SMITH, District 2  
RHETT ROWELL, District 3  
RAY EDDINGTON, District 4  
COLTEN WRIGHT, District 5

BRAD BAKER, County Administrator  
JARED LOWE, Asst. County Administrator  
SABRINA WHITE, Asst. County Administrator  
THOMAS V. DANNHEISSER, County Attorney

**CORRECTIVE ACTION PLAN  
FOR THE YEAR ENDED SEPTEMBER 30, 2025**

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- Maintain the Grant Management database in OpenGov and continue providing training to all grant managers to support streamlined reporting and to improve the identification of any discrepancies or irregularities between revenues and expenditures.
- Implement and maintain the new Aclarian financial system which, when paired with OpenGov, will significantly enhance our ability to accurately record and track revenues. This integration will strengthen alignment between revenue recognition, expenditure reporting, and grant compliance requirements.

We have no objections to the material weakness identified in the Single Audit Report for the fiscal year ending September 30, 2025. We look forward to continuing our collaboration with the Clerk Comptroller to further strengthen our policies, procedures, and internal controls.