

**SANTA ROSA COUNTY, FLORIDA**

**SINGLE AUDIT REPORT**

**SEPTEMBER 30, 2015**



**SANTA ROSA COUNTY, FLORIDA  
SINGLE AUDIT REPORT  
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SEPTEMBER 30, 2015**

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**INDEPENDENT AUDITOR'S REPORT ON COMPLIANCE FOR EACH  
MAJOR FEDERAL PROGRAM AND STATE PROJECT AND ON INTERNAL CONTROL  
OVER COMPLIANCE REQUIRED BY OMB CIRCULAR A-133 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**

We have audited the compliance of Santa Rosa County, Florida (hereinafter referred to as "County"), with the types of compliance requirements described in the U. S. Office of Management and Budget (OMB) *Circular A-133 Compliance Supplement*, and the requirements described in the State of Florida 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, 2015. 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 requirements of laws, regulations, contracts and grants applicable to its federal programs and state projects.

***Auditor's Responsibility***

Our responsibility is to express an opinion on compliance for each of 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; OMB Circular A-133, *Audits of States, Local Governments, and Non-Profit Organizations*; and Chapter 10.550, *Rules of the Auditor General*. Those standards, OMB Circular A-133, and Chapter 10.550, *Rules of the Auditor General*, 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 with those requirements.

### ***Opinion on Each Major Federal Program and State Project***

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, 2015.

### **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 requirements that could have a direct and material effect on each major federal program or state project to determine the auditing procedures that are appropriate in the circumstances for the purpose of expressing our opinion on compliance for each major federal program and state project and to test and report on internal control over compliance in accordance with OMB *Circular A-133* and the Florida Department of Financial Services *State Projects Compliance Supplement*, 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 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 the 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. We did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified.

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 OMB *Circular A-133* 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 and State Financial Assistance  
Required by OMB Circular A-133 and Chapter 10.550, Rules of the Auditor General**

We have audited the financial statements of each major fund and the aggregate remaining fund information of the Board of County Commissioners of Santa Rosa County, Florida (hereinafter referred to as "Board"), as of and for the year ended September 30, 2015, and the notes to the financial statements, which collectively comprise the Board's basic financial statements. We issued our report thereon dated May 26, 2016, which contained unmodified opinions on the 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 purposes of additional analysis as required by U.S. Office of Management and Budget Circular A-133, *Audits of States, Local Governments, and Non-Profit Organizations*, 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 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 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  
May 26, 2016

**SANTA ROSA COUNTY, FLORIDA**  
**SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS AND**  
**STATE FINANCIAL ASSISTANCE**  
**FOR THE YEAR ENDED SEPTEMBER 30, 2015**

<u>Federal Grantor/Pass-through Grantor/Program Title</u>	<u>CFDA Number</u>	<u>Contract / Grant Number</u>	<u>Expenditures</u>
<u>U.S. Department of Commerce National Oceanic and Atmospheric Administration</u>			
Passed through Florida Department of Environmental Protection Coastal Zone Management Program	11.419	CM304	\$ 30,000
<u>U.S. Department of the Interior National Park Service</u>			
Passed through Florida Department of Environmental Protection Outdoor Recreation, Acquisition, Development and Planning	15.916	LW617	37,645
<u>U.S. Department of Health and Human Services</u>			
Passed Through Florida Dept. of Revenue Child Support Enforcement Program	93.563	COC57	177,287
Child Support Enforcement Program	93.563	CST57	11,715
			<u>189,002</u>
Passed Through Florida Division of Elections Voting Access for Individuals with Disabilities Grants to the States	93.617	2014-2015-0003	14,302
<u>U.S. Department of Homeland Security</u>			
Passed Through Florida Division of Emergency Management Hazard Mitigation Grant - Ramblewood Phase II	97.039	13HM-2X-01-67-01-491	68,989
Hazard Mitigation Grant - Settlers Colony Phase I	97.039	14HM-6B-01-67-01-373	16,144
Hazard Mitigation Grant - Settlers Colony Phase II	97.039	16HM-6B-01-67-01-196	4,558
Hazard Mitigation Grant - Pace/Patterson Phase I	97.039	16HM-J3-01-67-01-216	18,739
Hazard Mitigation Grant - Ranchettes Phase I	97.039	16HM-J3-01-67-01-217	33,562
			<u>141,992</u>
Passed Through Florida Division of Emergency Management Disaster Grants - Public Assistance - April Severe Weather	97.036	15-SP-8Z-01-67-02-500	2,672,804
Passed Through Florida Division of Emergency Management Homeland Security Grant Program	97.067	14-DS-L5-01-67-01-482	750
Passed Through Florida Division of Emergency Management Emergency Management Performance Grant - CERT	97.042	14-CI-K1-01-67-02-437	1,201
Emergency Management Performance Grant - CERT	97.042	15CI-N2-01-67-01-363	5,374
Emergency Management Performance Grant	97.042	15FG-4D-01-67-01-124	56,236
Emergency Management Performance Grant	97.042	16FG-5A-01-67-01-124	18,401
Emergency Mgt Performance Grant - Adv Citizen Corp Academy	97.042	DHS-14-GPD-042-004-01	5,531
Emergency Management Performance Grant - Citizen Corps	97.042	15CC-N2-01-67-01-364	4,561
			<u>91,304</u>
Passed Through Florida Division of Emergency Management Flood Mitigation Assistance Grant Program - 2013 Elevation	97.029	15FM-J2-01-67-01-276	162,849
Flood Mitigation Assistance Grant Program - 2014 Elevation	97.029	15FM-J9-01-67-01-486	339,603
			<u>502,452</u>

See accompanying notes to the schedule of expenditures of federal award and state financial assistance.

**SANTA ROSA COUNTY, FLORIDA**  
**SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS AND**  
**STATE FINANCIAL ASSISTANCE – CONTINUED**  
**FOR THE YEAR ENDED SEPTEMBER 30, 2015**

<u>Federal Grantor/Pass-through Grantor/Program Title</u>	<u>CFDA Number</u>	<u>Contract / Grant Number</u>	<u>Expenditures</u>
<u>U.S. Department of Housing and Urban Development</u>			
Passed Through Escambia County Consortium Home Investment Partnerships Program	14.239	M-14-DC-12-0225	220,626
<u>U.S. Department of Justice</u>			
Passed Through Florida Coalition Against Domestic Violence Violence Against Women Formula Grants	16.588	15-8027-SAO	49,800
Violence Against Women Formula Grants	16.588	16-8027-SAO	16,350
			<u>66,150</u>
Passed Through Florida Office of the Attorney General Crime Victim Assistance	16.575	V13233	38,410
Edward Byrne Memorial Justice Assistance Grant Program	16.738	2014-DJ-BX-0396	16,096
Passed Through Florida Department of Law Enforcement Edward Byrne Memorial Justice Assistance Grant Program	16.738	2015-JAGC-SANT-1-R3-086	48,394
			<u>64,490</u>
<u>U.S. Department of Transportation</u>			
Airport Improvement Program	20.106	3-12-0052-012-2014	411,711
Passed Through Florida Dept. of Transportation Formula Grants for Rural Areas	20.509	AQF63	87,532
Passed Through Florida Dept. of Transportation Enhanced Mobility of Seniors and Individuals with Disabilities	20.513	FL 16-008	13,091
Passed Through Florida Dept. of Transportation Highway Planning and Construction	20.205	ARL28	93,579
Highway Planning and Construction	20.205	431701-1-38-01	6,084
			<u>99,663</u>
Passed through Florida Department of Environmental Protection Recreational Trails Program	20.219	T1204	594
<u>U.S. Election Assistance Commission</u>			
Passed Through Florida Division of Elections Help America Vote Act Requirement Payments	90.401	N/A	27,554
<u>U.S. Environmental Protection Agency</u>			
Congressionally Mandated Projects	66.202	XP-95478911-0	4,861
Total Federal Awards			<u>\$ 4,714,933</u>

See accompanying notes to the schedule of expenditures of federal award and state financial assistance.

**SANTA ROSA COUNTY, FLORIDA**  
**SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS AND**  
**STATE FINANCIAL ASSISTANCE – CONTINUED**  
**FOR THE YEAR ENDED SEPTEMBER 30, 2015**

<u>State Grantor/Pass-through Grantor/Program Title</u>	<u>CSFA Number</u>	<u>Contract / Grant Number</u>	<u>Expenditures</u>
<u>Florida Department of Agriculture and Consumer Services</u>			
Mosquito Control	42.003	021325	\$ 31,540
<u>Florida Department of Economic Opportunity</u>			
Passed through Enterprise Florida, Inc.			
Enterprise Florida, Inc. - Defense Infrastructure Grant	40.003	DIG 12-02	126,609
Enterprise Florida, Inc. - Defense Infrastructure Grant	40.003	DIG 13-05	177,758
			<u>304,367</u>
Passed through Enterprise Florida, Inc.			
Military Base Protection	40.014	DRG 14-02	9,979
Military Base Protection	40.014	DRG 15-06	46,373
			<u>56,352</u>
Local Economic Development Initiatives-Defense Reinvestment	40.012	DRG S0045	9,434
Growth Management Implementation-Technical Assistance	40.024	P0085	25,000
<u>Florida Department of Health</u>			
County Grant Awards	64.005	C3055	4,814
<u>Florida Department of State</u>			
State Aid to Libraries	45.030	15-ST-78	66,295
<u>Florida Department of Transportation</u>			
Economic Development Transportation Projects - Road Fund	55.032	432504-1-58-01 (AQT64)	759,522
Aviation Development Grants - Joint Participation Agreement	55.004	41593119401 (AQG10)	143,208
Aviation Development Grants - Joint Participation Agreement	55.004	42229319401 (AQG12)	22,873
Aviation Development Grants - Joint Participation Agreement	55.004	41776119401 (AQY60)	224,000
Aviation Development Grants - Joint Participation Agreement	55.004	42563319401 (AR960)	8,752
			<u>398,833</u>
Small County Outreach Program	55.009	AR457 (425691-1-58-01)	358,015
<u>Florida Division of Emergency Management</u>			
Emergency Management Programs	31.063	15-BG-83-01-67-01-057	72,896
Emergency Management Programs	31.063	16-BG-83-01-67-01-057	26,984
			<u>99,880</u>
Emergency Management Projects - Hazards Analysis	31.067	15-CP-11-01-67-01-184	10,093
Emergency Management Projects - Hazards Analysis	31.067	16-CP-11-01-67-01-155	9,054
			<u>19,147</u>
<u>Florida Housing Finance Corporation</u>			
State Housing Initiative Partnership Program	52.901	N/A	494,891
<b>Total State Financial Assistance</b>			<u><u>\$ 2,628,090</u></u>

See accompanying notes to the schedule of expenditures of federal award 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, 2015**

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**1. SIGNIFICANT ACCOUNTING POLICIES**

The accompanying Schedule of Expenditures of Federal Awards and State Financial Assistance includes the Federal and State grant activity of Santa Rosa County, Florida and is presented on the accrual basis of accounting. The information in this schedule is presented in accordance with the requirements of OMB Circular A-133, *Audits of States, Local Governments, and Non-Profit Organizations*, 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.

**SANTA ROSA COUNTY, FLORIDA  
SCHEDULE OF FINDINGS AND QUESTIONED COSTS  
AND STATE FINANCIAL ASSISTANCE  
FOR THE YEAR ENDED SEPTEMBER 30, 2015**

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**A. SUMMARY OF AUDITOR RESULTS**

**FINANCIAL STATEMENTS**

Type of auditor's report issued: Unmodified Opinion  
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**

Internal control over major programs:  
Material weakness(es) identified? \_\_\_\_\_ yes  no  
Significant deficiency (ies) identified that are  
not considered to be material weakness(es)? \_\_\_\_\_ yes  none reported  
  
Type of auditor's report issued on compliance  
for major programs: Unmodified opinion  
  
Any audit findings disclosed that are required  
to be reported in accordance with section 510(a) of  
Circular A-133? \_\_\_\_\_ yes  no

**STATE FINANCIAL ASSISTANCE**

Internal control over major 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 auditor's report issued on compliance  
for major projects: Unmodified Opinion  
  
Any audit findings disclosed that are required  
to be reported in accordance with Chapter 10.550,  
Rules of the Auditor General? \_\_\_\_\_ yes  no

**SANTA ROSA COUNTY, FLORIDA  
SCHEDULE OF FINDINGS AND QUESTIONED COSTS  
AND STATE FINANCIAL ASSISTANCE  
FOR THE YEAR ENDED SEPTEMBER 30, 2015**

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**A. SUMMARY OF AUDITOR RESULTS (CONTINUED)**

**IDENTIFICATION OF MAJOR PROGRAMS**

**Federal Programs**

CFDA No. 20.106 Airport Improvement Program  
CFDA No. 97.029 Flood Mitigation Assistance  
CFDA No. 97.036 Disaster Grant – Public Assistance

Dollar threshold used to distinguish  
between type A and type B programs: \$300,000

Auditee qualified as low-risk auditee?  yes  no

**State Projects**

CSFA No. 40.003 Enterprise Florida, Inc. – Defense Infrastructure Grant  
CSFA No. 55.009 Small County Outreach Program  
CSFA No. 55.032 Economic Development -Transportation Projects – Road Fund

Dollar threshold used to distinguish  
between type A and type B programs: \$300,000

**B. FINANCIAL STATEMENT FINDINGS**

There were no findings required to be reported in accordance with government auditing standards generally accepted in the United States of America.

**C. FINDINGS AND QUESTIONED COSTS - MAJOR FEDERAL PROGRAMS**

There were no findings which were required to be reported in accordance with section 510(a) of OMB Circular A-133.

**D. FINDINGS AND QUESTIONED COSTS - MAJOR STATE FINANCIAL ASSISTANCE**

There were no findings which were required to be reported in accordance with Chapter 10.550, *Rules of the Auditor General*.

**SANTA ROSA COUNTY, FLORIDA  
SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS  
FOR THE YEAR ENDED SEPTEMBER 30, 2015**

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**A. Prior-Year Findings and Questioned Costs – Major Federal Programs**

None reported.

**B. Prior-Year Findings and Questioned Costs – Major Staprilate Projects**

None reported.