

SINGLE AUDIT REPORT
ESCAMBIA COUNTY, FLORIDA
SEPTEMBER 30, 2022

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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 AUDITOR GENERAL**

Honorable Board of County Commissioners
Escambia 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 Escambia 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 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, 2022. 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, 2022.

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 the Florida Department of Financial Services *State Projects Compliance Supplement*, 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 Auditor's Responsibilities for the Audit of Compliance section above and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies in internal control over compliance. 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.

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 Escambia County, Florida, as of and for the year ended September 30, 2022, and the related notes to the financial statements, which collectively comprise the County's basic financial statements. We issued our report thereon dated February 17, 2023, 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 purposes 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.

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.

Warren Averett, LLC

Pensacola, Florida
February 17, 2023

ESCAMBIA COUNTY, FLORIDA
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
AND STATE FINANCIAL ASSISTANCE - CONTINUED
FOR THE YEAR ENDED SEPTEMBER 30, 2022

Federal and State Grantor/ Program Title	Pass-Through/ Direct	Assistance Listing Number	Contract / Grant Number	Expenditures	Expenditures to Subrecipients
FEDERAL AWARDS					
GULF COAST ECOSYSTEM RESTORATION COUNCIL					
GULF COAST ECOSYSTEM RESTORATION COUNCIL COMPREHENSIVE PLAN COMPONENT PROGRAM	FLORIDA DEPARTMENT OF ENVIRONMENTAL PROTECTION	87.051	RES09	\$ 96,271	\$ -
GULF COAST ECOSYSTEM RESTORATION COUNCIL COMPREHENSIVE PLAN COMPONENT PROGRAM SUBTOTAL	FLORIDA DEPARTMENT OF ENVIRONMENTAL PROTECTION	87.051	G0448	21,482	-
				117,753	-
GULF COAST ECOSYSTEM RESTORATION COUNCIL OIL SPILL IMPACT PROGRAM	GULF CONSORTIUM	87.052	210025011.01	160,336	-
U.S. DEPARTMENT OF AGRICULTURE					
EMERGENCY WATERSHED PROTECTION PROGRAM	DIRECT	10.923	NR214209XXXXC002	1,641,305	-
U.S. DEPARTMENT OF COMMERCE					
SEA GRANT SUPPORT	THE UNIVERSITY OF SOUTHERN MISSISSIPPI	11.417	8006105-01.01-R/MG/PPBP COP-47	1,500	-
U.S. DEPARTMENT OF DEFENSE					
COMMUNITY ECONOMIC ADJUSTMENT ASSISTANCE FOR COMPATIBLE USE AND JOINT LAND USE STUDIES	DIRECT	12.610	EN857-20-01	70,101	-
U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES					
CHILD SUPPORT ENFORCEMENT	FLORIDA DEPARTMENT OF REVENUE	93.563	CSU17	28,961	-
CHILD SUPPORT ENFORCEMENT	FLORIDA DEPARTMENT OF REVENUE	93.563	COC17	472,189	-
SUBTOTAL				501,150	-
U.S. DEPARTMENT OF HOMELAND SECURITY					
DISASTER GRANTS - PUBLIC ASSISTANCE	FLORIDA DIVISION OF EMERGENCY MANAGEMENT	97.036	15-SP-8Z-01-27-02-514	206,103	-
DISASTER GRANTS - PUBLIC ASSISTANCE	FLORIDA DIVISION OF EMERGENCY MANAGEMENT	97.036	Z2564	60,884,697	-
COVID-19 DISASTER GRANTS - PUBLIC ASSISTANCE	FLORIDA DIVISION OF EMERGENCY MANAGEMENT	97.036	Z1785	385,356	-
DISASTER GRANTS - PUBLIC ASSISTANCE	FLORIDA DIVISION OF EMERGENCY MANAGEMENT	97.036	3237	91,779	-
SUBTOTAL				61,567,935	-
HAZARD MITIGATION GRANT	FLORIDA DIVISION OF EMERGENCY MANAGEMENT	97.039	19HM-H4-01-27-01-201	5,888	-
HAZARD MITIGATION GRANT	FLORIDA DIVISION OF EMERGENCY MANAGEMENT	97.039	H0773	2,226,027	-
SUBTOTAL				2,231,915	-
EMERGENCY MANAGEMENT PERFORMANCE GRANTS	FLORIDA DIVISION OF EMERGENCY MANAGEMENT	97.042	G0220	83,709	-
COVID-19 EMERGENCY MANAGEMENT PERFORMANCE GRANTS	FLORIDA DIVISION OF EMERGENCY MANAGEMENT	97.042	G0210	13,845	-
EMERGENCY MANAGEMENT PERFORMANCE GRANTS	FLORIDA DIVISION OF EMERGENCY MANAGEMENT	97.042	CC 22-001	4,460	-
SUBTOTAL				102,014	-
HOMELAND SECURITY GRANT PROGRAM	FLORIDA DIVISION OF EMERGENCY MANAGEMENT	97.067	R0431	41,718	-
U.S. DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT					
COMMUNITY DEVELOPMENT BLOCK GRANTS/ENTITLEMENT GRANTS	DIRECT	14.218	B-15-UC-12-0012	37,437	-
COMMUNITY DEVELOPMENT BLOCK GRANTS/ENTITLEMENT GRANTS	DIRECT	14.218	B-16-UC-12-0012	13,551	-
COMMUNITY DEVELOPMENT BLOCK GRANTS/ENTITLEMENT GRANTS	DIRECT	14.218	B-17-UC-12-0012	28,916	-
COMMUNITY DEVELOPMENT BLOCK GRANTS/ENTITLEMENT GRANTS	DIRECT	14.218	B-18-UC-12-0012	86,108	-
COMMUNITY DEVELOPMENT BLOCK GRANTS/ENTITLEMENT GRANTS	DIRECT	14.218	B-19-UC-12-0012	318,816	-
COMMUNITY DEVELOPMENT BLOCK GRANTS/ENTITLEMENT GRANTS	DIRECT	14.218	B-20-UC-12-0012	75,147	-
COVID-19 COMMUNITY DEVELOPMENT BLOCK GRANTS/ENTITLEMENT GRANTS	DIRECT	14.218	B-20-UW-12-0012	316,614	-
COMMUNITY DEVELOPMENT BLOCK GRANTS/ENTITLEMENT GRANTS CDBG ENTITLEMENT GRANTS CLUSTER SUBTOTAL	DIRECT	14.218	B-21-UC-12-0012	428,415	-
				1,305,004	-
HOME INVESTMENT PARTNERSHIPS PROGRAM	DIRECT	14.239	M-18-DC-12-0225	76,715	76,715
HOME INVESTMENT PARTNERSHIPS PROGRAM	DIRECT	14.239	M-21-DC-12-0225	72,665	19,400
SUBTOTAL				149,380	96,115
U.S. DEPARTMENT OF THE INTERIOR					
PAYMENTS IN LIEU OF TAXES	DIRECT	15.226	N/A	5,847	-
NATURAL RESOURCE DAMAGE ASSESSMENT AND RESTORATION	DIRECT	15.658	N1220CPT0010979	37,193	-

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

**ESCAMBIA COUNTY, FLORIDA
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
AND STATE FINANCIAL ASSISTANCE - CONTINUED
FOR THE YEAR ENDED SEPTEMBER 30, 2022**

Federal and State Grantor/ Program Title	Pass-Through/ Direct	Assistance Listing Number	Contract / Grant Number	Expenditures	Expenditures to Subrecipients
U.S. DEPARTMENT OF JUSTICE					
COVID-19 CORONAVIRUS EMERGENCY SUPPLEMENTAL FUNDING PROGRAM	DIRECT	16.034	2020-VD-BX-1256	63,750	-
PREA PROGRAM: DEMONSTRATION PROJECTS TO ESTABLISH "ZERO TOLERANCE" CULTURES FOR SEXUAL ASSAULT IN CORRECTIONAL FACILITIES	DIRECT	16.735	2019-RP-BX-0008	1,398	-
EDWARD BYRNE MEMORIAL JUSTICE ASSISTANCE GRANT PROGRAM	DIRECT	16.738	2019-DJ-BX-0672	9,002	-
EDWARD BYRNE MEMORIAL JUSTICE ASSISTANCE GRANT PROGRAM	DIRECT	16.738	2020-DJ-BX-0658	101,116	-
EDWARD BYRNE MEMORIAL JUSTICE ASSISTANCE GRANT PROGRAM	DIRECT	16.738	15PBJA-21-GG-01339-JAGX	17,914	-
EDWARD BYRNE MEMORIAL JUSTICE ASSISTANCE GRANT PROGRAM	FLORIDA DEPARTMENT OF LAW ENFORCEMENT	16.738	2020-JAGC-ESCA-4-5R-160	1,983	-
EDWARD BYRNE MEMORIAL JUSTICE ASSISTANCE GRANT PROGRAM	FLORIDA DEPARTMENT OF LAW ENFORCEMENT	16.738	2021-JAGC-ESCA-2-3B-093	34,600	-
EDWARD BYRNE MEMORIAL JUSTICE ASSISTANCE GRANT PROGRAM	FLORIDA DEPARTMENT OF LAW ENFORCEMENT	16.738	2021-JAGC-ESCA-4-3B-141	13,364	-
SUBTOTAL				177,979	-
U.S. DEPARTMENT OF TRANSPORTATION					
HIGHWAY PLANNING AND CONSTRUCTION	FLORIDA DEPARTMENT OF TRANSPORTATION	20.205	G0W17	11,260	-
HIGHWAY PLANNING AND CONSTRUCTION	FLORIDA DEPARTMENT OF TRANSPORTATION	20.205	G0072	9,509	-
HIGHWAY PLANNING AND CONSTRUCTION	FLORIDA DEPARTMENT OF TRANSPORTATION	20.205	G1S41	235,198	-
RECREATIONAL TRAILS PROGRAM	FLORIDA DEPARTMENT OF ENVIRONMENTAL PROTECTION	20.219	T1835	60,744	-
HIGHWAY PLANNING AND CONSTRUCTION CLUSTER SUBTOTAL				316,711	-
FEDERAL TRANSIT FORMULA GRANTS	DIRECT	20.507	FL-90-X759-00	246,947	-
FEDERAL TRANSIT FORMULA GRANTS	DIRECT	20.507	FL-90-X877-00	1,097,893	-
FEDERAL TRANSIT FORMULA GRANTS	DIRECT	20.507	FL-2017-003	31,602	-
FEDERAL TRANSIT FORMULA GRANTS	DIRECT	20.507	FL-90-X938-00	30,702	-
FEDERAL TRANSIT FORMULA GRANTS	DIRECT	20.507	FL-90-X990-00	35,310	-
FEDERAL TRANSIT FORMULA GRANTS	DIRECT	20.507	FL-2019-059-00	36,000	-
FEDERAL TRANSIT FORMULA GRANTS	DIRECT	20.507	FL-2020-052-00	29,235	-
COVID-19 FEDERAL TRANSIT FORMULA GRANTS	DIRECT	20.507	FL-2020-056-00	1,515,665	-
FEDERAL TRANSIT FORMULA GRANTS	DIRECT	20.507	FL-2022-007-00	1,388,965	-
COVID-19 FEDERAL TRANSIT FORMULA GRANTS	DIRECT	20.507	FL-2022-008-00	1,657,988	-
BUS AND BUS FACILITIES FORMULA PROGRAM	DIRECT	20.526	FL-34-0030-00	4,025	-
BUS AND BUS FACILITIES FORMULA PROGRAM	DIRECT	20.526	FL-2017-005-00	479,799	-
BUS AND BUS FACILITIES FORMULA PROGRAM	DIRECT	20.526	FL-2020-109-00	178,431	-
FEDERAL TRANSIT CLUSTER SUBTOTAL				6,732,562	-
COVID-19 FORMULA GRANTS FOR RURAL AREAS	FLORIDA DEPARTMENT OF TRANSPORTATION	20.509	G1M14	252,392	-
FORMULA GRANTS FOR RURAL AREAS	FLORIDA DEPARTMENT OF TRANSPORTATION	20.509	G2755	52,589	-
SUBTOTAL				304,981	-
ENHANCED MOBILITY OF SENIORS AND INDIVIDUALS WITH DISABILITIES	FLORIDA DEPARTMENT OF TRANSPORTATION	20.513	1001-2019-6 FY2020 5310	201,523	-
ENHANCED MOBILITY OF SENIORS AND INDIVIDUALS WITH DISABILITIES	FLORIDA DEPARTMENT OF TRANSPORTATION	20.513	FL-2018-076-00	118,490	-
COVID-19 ENHANCED MOBILITY OF SENIORS AND INDIVIDUALS WITH DISABILITIES	FLORIDA DEPARTMENT OF TRANSPORTATION	20.513	G2651	65,185	-
TRANSIT SERVICES PROGRAM CLUSTER SUBTOTAL				385,198	-
U.S. DEPARTMENT OF THE TREASURY					
RESOURCES AND ECOSYSTEMS SUSTAINABILITY, TOURIST OPPORTUNITIES, AND REVIVED ECONOMIES OF THE GULF COAST STATES	DIRECT	21.015	RDCGR080046	443,576	-
RESOURCES AND ECOSYSTEMS SUSTAINABILITY, TOURIST OPPORTUNITIES, AND REVIVED ECONOMIES OF THE GULF COAST STATES	DIRECT	21.015	RDCGR080049	792,156	-
RESOURCES AND ECOSYSTEMS SUSTAINABILITY, TOURIST OPPORTUNITIES, AND REVIVED ECONOMIES OF THE GULF COAST STATES	DIRECT	21.015	RDCGR080054	708,695	-
RESOURCES AND ECOSYSTEMS SUSTAINABILITY, TOURIST OPPORTUNITIES, AND REVIVED ECONOMIES OF THE GULF COAST STATES	DIRECT	21.015	RDCGR080135	321,762	-
RESOURCES AND ECOSYSTEMS SUSTAINABILITY, TOURIST OPPORTUNITIES, AND REVIVED ECONOMIES OF THE GULF COAST STATES	DIRECT	21.015	RDCGR080136	892	-
RESOURCES AND ECOSYSTEMS SUSTAINABILITY, TOURIST OPPORTUNITIES, AND REVIVED ECONOMIES OF THE GULF COAST STATES	DIRECT	21.015	RDCGR080139	1,742	-
RESOURCES AND ECOSYSTEMS SUSTAINABILITY, TOURIST OPPORTUNITIES, AND REVIVED ECONOMIES OF THE GULF COAST STATES	DIRECT	21.015	RDCGR080164	1,140	-
SUBTOTAL				2,269,963	-
COVID-19 EMERGENCY RENTAL ASSISTANCE PROGRAM	DIRECT	21.023	ERAP 1	2,005,621	-
COVID-19 EMERGENCY RENTAL ASSISTANCE PROGRAM	DIRECT	21.023	ERAP 2	2,117,580	-
SUBTOTAL				4,123,201	-
COVID-19 CORONAVIRUS STATE AND LOCAL FISCAL RECOVERY FUNDS	DIRECT	21.027	ARPA	4,297,138	-

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

**ESCAMBIA COUNTY, FLORIDA
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
AND STATE FINANCIAL ASSISTANCE - CONTINUED
FOR THE YEAR ENDED SEPTEMBER 30, 2022**

Federal and State Grantor/ Program Title	Pass-Through/ Direct	Assistance Listing Number	Contract / Grant Number	Expenditures	Expenditures to Subrecipients
U.S. ELECTION ASSISTANCE COMMISSION					
2018 HAVA ELECTION SECURITY GRANTS	FLORIDA DEPARTMENT OF STATE	90.404	22.e.es.000.016	1,113	-
2018 HAVA ELECTION SECURITY GRANTS	FLORIDA DEPARTMENT OF STATE	90.404	21.e.es.000.033	17,556	-
SUBTOTAL				18,669	-
U.S. ENVIRONMENTAL PROTECTION AGENCY					
GULF COAST ECOSYSTEM RESTORATION COUNCIL COMPREHENSIVE PLAN COMPONENT	DIRECT	66.130	00D81118	700,485	-
GULF OF MEXICO PROGRAM	DIRECT	66.475	01D08220	34,371	-
BROWNFIELDS ASSESSMENT AND CLEANUP COOPERATIVE AGREEMENTS	DIRECT	66.818	02D09521	1,765	-
U.S. EXECUTIVE OFFICE OF THE PRESIDENT					
HIGH INTENSITY DRUG TRAFFICKING AREAS PROGRAM	DIRECT	95.001	G21GC0007A	19,832	-
TOTAL FEDERAL FINANCIAL ASSISTANCE				\$ 87,381,154	\$ 96,115
STATE FINANCIAL ASSISTANCE					
EXECUTIVE OFFICE OF THE GOVERNOR					
EMERGENCY MANAGEMENT PROGRAMS	DIRECT	31.063	A0164	\$ 78,305	\$ -
EMERGENCY MANAGEMENT PROGRAMS	DIRECT	31.063	A0257	28,097	-
SUBTOTAL				106,402	-
HURRICANE LOSS MITIGATION PROGRAM	DIRECT	31.066	B0116	103,893	-
EMERGENCY MANAGEMENT PROJECTS	DIRECT	31.067	T0142	8,390	-
FLORIDA DEPARTMENT OF AGRICULTURE AND CONSUMER SERVICES					
MOSQUITO CONTROL	DIRECT	42.003	28446	38,025	-
FLORIDA DEPARTMENT OF ECONOMIC OPPORTUNITY					
ECONOMIC DEVELOPMENT PARTNERSHIPS	DIRECT	40.040	S0114	19,259	-
SUBTOTAL					
FLORIDA DEPARTMENT OF ENVIRONMENTAL PROTECTION					
BEACH MANAGEMENT FUNDING ASSISTANCE PROGRAM	DIRECT	37.003	19ES2	131,685	-
STATEWIDE SURFACE WATER RESTORATION AND WASTEWATER PROJECTS	DIRECT	37.039	S0878	260,056	-
OFFICE OF WATER POLICY AND ECOSYSTEM RESTORATION - FLORIDA					
WATER ESTUARY PROGRAM PROJECTS	DIRECT	37.039	OWP02	235,370	225,538
SUBTOTAL				495,426	225,538
EARLY RESTORATION DEEPWATER HORIZON OIL SPILL	DIRECT	37.081	S0779	40,310	-
FLORIDA DEPARTMENT OF EDUCATION AND COMMISSIONER OF EDUCATION					
COACH AARON FEIS GUARDIAN PROGRAM	DIRECT	48.140	96Z-90210-9D001	88,297	-
FLORIDA DEPARTMENT OF HEALTH					
EMERGENCY MEDICAL SERVICES (EMS) MATCHING AWARDS	DIRECT	64.003	M0050	136,545	-
FLORIDA DEPARTMENT OF LAW ENFORCEMENT					
FLORIDA INCIDENT BASED REPORTING SYSTEM	DIRECT	71.043	2021-FBSFA-F2-032	165,162	-
FLORIDA DEPARTMENT OF MANAGEMENT SERVICES					
E911 STATE GRANT PROGRAM	DIRECT	72.002	S17-21-02-14	429,632	-
E911 STATE GRANT PROGRAM	DIRECT	72.002	S17-21-02-13	159,900	-
SUBTOTAL				589,532	-
PREPAID NEXT GENERATION 911 (NG911) STATE GRANT PROGRAM	DIRECT	72.003	S21-22-05-14	275,861	-
PREPAID NEXT GENERATION 911 (NG911) STATE GRANT PROGRAM	DIRECT	72.003	S17-21-02-55	70,625	-
SUBTOTAL				346,486	-
FLORIDA DEPARTMENT OF STATE AND SECRETARY OF STATE					
STATE AID TO LIBRARIES	DIRECT	45.030	22-ST-92	105,143	-
FLORIDA DEPARTMENT OF TRANSPORTATION					
COMMISSION FOR THE TRANSPORTATION DISADVANTAGED (CTD) TRIP AND EQUIPMENT GRANT PROGRAM	DIRECT	55.001	G1X66	483,102	-
COMMISSION FOR THE TRANSPORTATION DISADVANTAGED (CTD) TRIP					
AND EQUIPMENT GRANT PROGRAM	DIRECT	55.001	G2A04	171,470	-
SUBTOTAL				654,572	-
PUBLIC TRANSIT BLOCK GRANT PROGRAM	DIRECT	55.010	G2399	1,085,115	-
TRANSIT CORRIDOR PROGRAM	DIRECT	55.013	G1T11	131,608	-
TRANSIT CORRIDOR PROGRAM	DIRECT	55.013	G2395	297,569	-
SUBTOTAL				429,177	-

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

**ESCAMBIA COUNTY, FLORIDA
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
AND STATE FINANCIAL ASSISTANCE - CONTINUED
FOR THE YEAR ENDED SEPTEMBER 30, 2022**

Federal and State Grantor/ Program Title	Pass-Through/ Direct	Assistance Listing Number	Contract / Grant Number	Expenditures	Expenditures to Subrecipients
FLORIDA FISH AND WILDLIFE CONSERVATION COMMISSION					
DERELICT VESSEL REMOVAL PROGRAM	DIRECT	77.005	20400	3,628	-
DERELICT VESSEL REMOVAL PROGRAM	DIRECT	77.005	21126	5,423	-
DERELICT VESSEL REMOVAL PROGRAM	DIRECT	77.005	21137	9,950	-
DERELICT VESSEL REMOVAL PROGRAM	DIRECT	77.005	21170	9,791	-
DERELICT VESSEL REMOVAL PROGRAM	DIRECT	77.005	21240	5,815	-
DERELICT VESSEL REMOVAL PROGRAM	DIRECT	77.005	POBA2E9F	2,968	-
SUBTOTAL				<u>37,575</u>	<u>-</u>
ARTIFICIAL REEF GRANTS PROGRAM	DIRECT	77.007	15104	7,800	-
FLORIDA HOUSING FINANCE CORPORATION					
STATE HOUSING INITIATIVES PARTNERSHIP PROGRAM (SHIP)	DIRECT	40.901	2020 SHIP	95,825	-
STATE HOUSING INITIATIVES PARTNERSHIP PROGRAM (SHIP)	DIRECT	40.901	2021 SHIP	190,438	-
STATE HOUSING INITIATIVES PARTNERSHIP PROGRAM (SHIP)	DIRECT	40.901	2022 SHIP	448,540	36,700
SUBTOTAL				<u>734,803</u>	<u>36,700</u>
TOTAL STATE FINANCIAL ASSISTANCE				<u>\$ 5,323,597</u>	<u>\$ 262,238</u>
TOTAL FEDERAL AWARDS AND STATE FINANCIAL ASSISTANCE				<u>\$ 92,704,751</u>	<u>\$ 358,353</u>

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

**ESCAMBIA COUNTY FLORIDA
NOTES TO THE SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
AND STATE FINANCIAL ASSISTANCE
FOR THE YEAR ENDED SEPTEMBER 30, 2022**

NOTE A – BASIS OF PRESENTATION

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 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 B – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

The accompanying Schedule of Expenditures of Federal Awards and State Financial Assistance includes the federal and state grant activity of Escambia County, Florida, under programs of the federal and state government for the year ended September 30, 2022. Expenditures reported on the schedule are reported on the modified accrual basis of accounting. Escambia County, Florida did not elect to utilize the 10 percent de minimis indirect cost rate allowed under the Uniform Guidance.

NOTE C – MATCH

The County's match on Federal Transit Administration grants is received from the State of Florida as a non-cash award via Florida Toll Road Credits.

NOTE D – EXPENDITURES INCURRED IN PRIOR FISCAL YEAR

Total Federal Assistance Listing No. 97.036 expenditures of \$206,103, \$58,885,982 and \$385,357 for contracts 15-SP-8Z-01-27-02-514, Z2564 and Z1785, respectively, were incurred in a prior fiscal year and obligated by FEMA in the current fiscal year.

**ESCAMBIA COUNTY FLORIDA
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
FOR THE YEAR ENDED SEPTEMBER 30, 2022**

A. SUMMARY OF AUDITOR RESULTS

FINANCIAL STATEMENTS

Type of auditors' 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 AND STATE FINANCIAL ASSISTANCE

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 auditors' report issued on compliance
for major programs: Unmodified Opinion
Any audit findings disclosed that are required
to be reported in accordance with the Uniform
Guidance or Chapter 10.550, *Rules of
the Auditor General*? _____ yes no

IDENTIFICATION OF MAJOR PROGRAMS

Federal Program

Federal Assistance Listing No. 20.507/20.526 Federal Transit Cluster
Federal Assistance Listing No. 21.023 Emergency Rental Assistance Program
Federal Assistance Listing No. 21.027 Coronavirus State and local Fiscal Recovery Funds
Federal Assistance Listing No. 97.036 Disaster – Public Assistance

Dollar threshold used to distinguish
between type A and type B programs: \$ 2,621,435
Auditee qualified as low-risk auditee? yes _____ no

**ESCAMBIA COUNTY FLORIDA
SCHEDULE OF FINDINGS AND QUESTIONED COSTS – CONTINUED
FOR THE YEAR ENDED SEPTEMBER 30, 2022**

A. SUMMARY OF AUDITOR RESULTS – CONTINUED

State Projects

State Assistance Listing No. 40.901 State Housing Initiatives Partnership Program
State Assistance Listing No. 55.010 Public Transit Block Grant Program
State Assistance Listing No. 72.002 E911 State Grant Program
State Assistance Listing No. 72.003 Prepaid Next Generation (NG911) State Grant Program

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

B. FINANCIAL STATEMENT FINDINGS

There were no findings, which were 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 the Uniform Guidance.

D. FINDINGS AND QUESTIONED COSTS – MAJOR STATE PROJECTS

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