

SINGLE AUDIT SECTION

SEMINOLE COUNTY, FLORIDA
 SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
 YEAR ENDED SEPTEMBER 30, 1999

FEDERAL GRANTOR/ PASS THROUGH GRANTOR/PROGRAM TITLE	FEDERAL CFDA NUMBER	GRANT IDENTIFICATION NUMBER	GRANT EXPENDITURES
U.S. Department of Housing & Urban Development			
Community Development Block Grant			
Entitlement #6	14.218	B91 UC120010	\$ 2,508
Entitlement #7	14.218	B92 UC120010	41,531
Entitlement #8	14.218	B93 UC120010	80
Entitlement #9	14.218	B94 UC120010	224,079
Entitlement #10	14.218	B95 UC120010	54,158
Entitlement #11	14.218	B96 UC120010	110,175
Entitlement #12	14.218	B97 UC120010	1,115,108
Entitlement #13	14.218	B98 UC120010	1,344,220
			<u>\$ 2,891,859</u>
U.S. Department of Housing & Urban Development			
Emergency Shelter Grant 97/98 YR			
	14.231	S97 UC120020	\$ 19,265
Emergency Shelter Grant 98/99 YR			
	14.231	S98 UC120020	95,769
			<u>\$ 115,034</u>
U.S. Department of Housing & Urban Development			
Rental Rehabilitation Grant			
	14.230	R-91-HG-12-0271	\$ (10,578)
			<u>\$ (10,578)</u>
U.S. Department of Housing & Urban Development			
Home Program Grant			
	14.239	M-94-DC-12-0223	\$ 8,935
Home Program Grant	14.239	M-95-DC-12-0223	80
Home Program Grant	14.239	M-96-DC-12-0223	17,338
Home Program Grant	14.239	M-97-DC-12-0223	361,170
Home Program Grant	14.239	M-98-DC-12-0223	244,555
			<u>\$ 632,078</u>
U.S. Department of Justice Passed Through Florida			
Department of Community Affairs Bureau of Public			
Safety Management - Anti-Drug Abuse Grant:			
County DUI Prosecution Initiative			
	16.579	99-CJ-9M-06-69-01-033	\$ 18,682
Seminole County Teen Court IV			
	16.579	99-CJ-9M-06-69-01-034	43,107
Adult Domestic Violent/Sub Abuse Cnsl IV			
	16.579	99-CJ-9M-06-69-01-035	51,000
Adolescent Domestic Viol/Sub Abuse Cnsl IV			
	16.579	99-CJ-9M-06-69-01-036	27,181
Seminole County Police Athletic League III			
	16.579	99-CJ-9M-06-69-01-037	48,055
Juvenile Case Tracking System (J-STAC)			
	16.579	99-CJ-9M-06-69-01-038	32,000
Audio Visual Appearance/Arraignment System			
	16.579	99-CJ-9M-06-69-01-039	42,000
			<u>\$ 262,025</u>
U.S. Department of Health and Human Services Passed			
Through Florida Department of Community Affairs			
Community Services Block Grant			
	93.569	99SB-9C-06-69-01-028	\$ 216,459
			<u>\$ 216,459</u>
U.S. Department of Health and Human Services Passed			
Through Florida Department of Revenue			
Civil Domestic Division			
	93.563	GZ-604	\$ 60,968
Civil Domestic Division			
	93.563	GZ-704	20,201
Child Support Enforcement (Clerk) (98/99)			
	93.563	GZ-513	5,465
Child Support Enforcement (Clerk) (99/00)			
	93.563	GZ-513	1,980
Child Support Enforcement (Sheriff) (98/99)			
	93.563	GZ-500	28,763
Child Support Enforcement (Sheriff) (99/00)			
	93.563	GZ-500	8,567
			<u>\$ 125,944</u>
Federal Emergency Management Agency Passed			
Through Florida Department of Community Affairs			
Emergency Management Assistance			
	83.534	99-EM-9X-06-69-10-059	\$ 36,386
			<u>\$ 36,386</u>
Hazard Mitigation Grant			
	83.516	98-LM-4H-06-69-10-055	\$ 110,000
			<u>\$ 110,000</u>
FEMA FUNDING (75% - Federal)			
	83.545	98-RM-M9-06-69-01-114	\$ 425,337
			<u>\$ 425,337</u>
U.S. Dept. of Justice, Office of Community			
Oriented Policing Services			
COPS AHEAD/Universal Hiring			
	16.710	95-CC-WX-0175	\$ 50,000
COPS AHEAD/Universal Hiring II			
	16.710	95-CC-WX-0175	125,000
COPS AHEAD/Universal Hiring III			
	16.710	95-CC-WX-0175	75,000
Advancing Community Policing			
	16.710	97-PA-WX-K008	5,388
			<u>\$ 255,388</u>
Law Enforcement Block Grant (98/99)			
	16.592	98-LB-VX-4111	\$ 174,823
			<u>\$ 174,823</u>
Victims Of Crime Act (VOCA)			
	16.575	V8-103	\$ 82,064
			<u>\$ 82,064</u>

The notes to the Schedule of Expenditures of Federal Awards are an integral part of this schedule.

SEMINOLE COUNTY, FLORIDA
 SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
 YEAR ENDED SEPTEMBER 30, 1999

FEDERAL GRANTOR/ PASS THROUGH GRANTOR/PROGRAM TITLE	FEDERAL CFDA NUMBER	GRANT IDENTIFICATION NUMBER	GRANT EXPENDITURES
U.S. Dept. of Transportation Passed Through Florida Department of Transportation Seminole County DUI Enforcement	20.600	J8-99-06-15-01	\$ 32,724
			<u>\$ 32,724</u>
Seminole Wekiva Trail Phase II - (LAP)	20.205	FM-242031 (AF025)	\$ 185,334
Zinnia Road Project-Casselberry - (LAP)	20.205	FM-242021 (AG377)	27,119
			<u>\$ 212,453</u>
TOTAL EXPENDITURE OF FEDERAL AWARDS			<u>\$ 5,561,996</u>

**INDEPENDENT AUDITORS' REPORT ON COMPLIANCE AND ON INTERNAL CONTROL
OVER FINANCIAL REPORTING BASED ON AN AUDIT OF FINANCIAL STATEMENTS
PERFORMED IN ACCORDANCE WITH GOVERNMENT AUDITING STANDARDS**

Honorable Board of County Commissioners of
Seminole County, Florida:

We have audited the general purpose financial statements of the Seminole County, Florida (the "County") as of and for the year ended September 30, 1999, and have issued our report thereon dated February 23, 2000. We did not audit the financial statements of the Seminole County Port Authority or the Fred R. Wilson Memorial Law Library, which are reported discretely as separate component units of the County. Those financial statements were audited by other auditors whose reports have been furnished to us, and our opinion on the financial statements, insofar as it relates to the amounts included for such component units, is based solely on the reports of the other auditors. We conducted our audit in accordance with generally accepted auditing standards and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States.

Compliance

As part of obtaining reasonable assurance about whether the County's general purpose financial statements are free of material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, and contracts, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit and, accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance that are required to be reported under *Government Auditing Standards*.

Internal Control Over Financial Reporting

In planning and performing our audit, we considered the County's internal control over financial reporting in order to determine our auditing procedures for the purpose of expressing our opinion on the financial statements and not to provide assurance on the internal control over financial reporting. Our consideration of the internal control over financial reporting would not necessarily disclose all matters in the internal control over financial reporting that might be material weaknesses. A material weakness is a condition in which the design or operation of one or more of the internal control components does not reduce to a relatively low level the risk that misstatements in amounts that would be material in relation to the financial statements being audited may occur and not be detected within a

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timely period by employees in the normal course of performing their assigned functions. We noted no matters involving the internal control over financial reporting and its operation that we consider to be material weaknesses. However, we noted certain other matters that we have reported to management of the County in a separate letter dated February 23, 2000.

This report is intended for the information and use of management, the Board of County Commissioners of Seminole County, Florida, and applicable state and federal agencies, is not intended to be and should not be used by anyone other than these specified parties.

Dalzell & Touche LLP *Chatman, Seland & Lashley, P.A.*

February 23, 2000



**INDEPENDENT AUDITORS' REPORT ON COMPLIANCE AND INTERNAL CONTROL
OVER COMPLIANCE APPLICABLE TO EACH MAJOR FEDERAL AWARD PROGRAM**

Honorable Board of County Commissioners of
Seminole County, Florida:

Compliance

We have audited the compliance of Seminole County, Florida (the "County") with the types of compliance requirements described in the *U.S. Office of Management and Budget (OMB) Circular A-133 Compliance Supplement* that are applicable to its major federal program for the year ended September 30, 1999. The County's major federal program is identified in the summary of auditors' results section of the accompanying Schedule of Findings and Questioned Costs. Compliance with the requirements of laws, regulations, contracts, and grants applicable to its major federal program is the responsibility of the County's management. Our responsibility is to express an opinion on the County's compliance based on our audit.

We conducted our audit in accordance with generally accepted auditing standards and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; and OMB Circular A-133, *Audits of States, Local Governments, and Non-Profit Organizations*. Those standards and OMB Circular A-133 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 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 believed that our audit provides a reasonable basis for our opinion. Our audit does not provide a legal determination on the County's compliance with those requirements.

In our opinion, the County complied, in all material respects, with the requirements referred to above that are applicable to its major federal program for the year ended September 30, 1999.

Internal Control Over Compliance

The management of the County is responsible for establishing and maintaining effective internal control over compliance with requirements of laws, regulations, contracts, and grants applicable to federal programs. In planning and performing our audit, we considered the County's internal control over compliance with requirements that could have a direct and material effect on a major federal program in order to determine our auditing procedures for the purpose of expressing our opinion on compliance and to test and report on internal control over compliance in accordance with OMB Circular A-133.

Our consideration of the internal control over compliance would not necessarily disclose all matters in the internal control that might be material weaknesses. A material weakness is a condition in which the design or operation of one or more of the internal control components does not reduce to a relatively low level the risk that noncompliance with applicable requirements of laws, regulations, contracts, and grants that would be material in relation to a major federal program being audited may occur and not be detected within a timely period by employees in the normal course of performing their assigned functions. We noted no matters involving the internal control over compliance and its operation that we consider to be material weaknesses.

This report is intended for the information and use of management, the Board of County Commissioners of Seminole County, Florida, and applicable state and federal agencies, and is not intended to be and should not be used by anyone other than these specified parties.

Deloitte & Touche LLP

Chatham, Seland & Lashley, P.A.

February 23, 2000



SEMINOLE COUNTY, FLORIDA

*Schedule of Findings and Questioned Costs
Year Ended September 30, 1999*

Part I - Summary of Auditors' Results

1. The independent auditors' report on the financial statements expressed an unqualified opinion.
2. No instance of noncompliance considered material to the financial statements was disclosed by the audit.
3. The independent auditors' report on compliance with requirements applicable to major Federal award programs expressed an unqualified opinion.
4. The audit disclosed no findings required to be reported by OMB Circular A-133.
5. The Organization's major programs were:

Name of Federal Program or Cluster

CFDA Number

U.S. Department of Housing and Urban Development
Community Development Block Grant

14.218

6. A threshold of \$300,000 was used to distinguish between Type A and Type B programs as those terms are defined in OMB Circular A-133.
7. The Organization qualified as a low-risk auditee as that term is defined in OMB Circular A-133.

Part II - Financial Statement Findings Section

There were no findings relating to the financial statements which are required to be reported in accordance with *Government Auditing Standards*.

Part III - Federal Award Findings and Questioned Cost Section

There were no findings or questioned costs applicable to Federal awards required to be reported in accordance with OMB Circular A-133.