

RSM US LLP

Independent Accountant's Report on Applying Agreed-Upon Procedures

Board of County Commissioners Hillsborough County, Florida

We have performed the procedures enumerated below related to Hillsborough County, Florida's (the County) compliance with Florida Statutes Section 29.008, *County Funded Court-Related Functions*, and Section 29.0085 *Annual Statement of Certain Revenues and Expenditures* (the specified requirements) during the year ended September 30, 2023. The County's management is responsible for its compliance with those requirements.

The County's management has agreed to and acknowledged that the procedures performed are appropriate to meet the intended purpose of assisting users in determining whether the entity complied with the specified requirements. This report may not be suitable for any other purpose. The procedures performed may not address all the items of interest to a user of this report and may not meet the needs of all users of this report and, as such, users are responsible for determining whether the procedures performed are appropriate for their purposes.

The procedures and the associated findings are as follows:

1) We obtained the Statement of County Funded Court – Related Functions, Section 29.0085, Florida Statutes (the Statement) and observed whether it was certified by the Finance Director or Director of Financial Reporting and Controller.

Findings: No exceptions were found as a result of the procedure.

2) We traced and agreed each of the revenue and expenditure categories to the County's general ledger or other supporting documents.

Findings: No exceptions were found as a result of the procedure.

3) We agreed the classifications of the revenue and expenditures listed on the Statement to the classifications in the County's general ledger.

Findings: No exceptions were found as a result of the procedure.

4) We compared the expenditures reported in the 2023 Statement to those reported in the 2022 Statement to determine if the County was in compliance with Section 29.008(4)(a) which requires that the level of expenditures for each item in "Facility Cost", the total of "Communication System and Services", "Existing Radio Systems", and "Existing Multi-Agency Criminal Justice Information Systems" on the Statement of County Funded Court – Related Functions, Section 29.0085, Florida Statutes increase by at least 1.5% over the level expended in the prior fiscal year.

Findings: We noted that the County did not meet the 1.5% increased level of expenditures for the following category in Part C: Other (Courthouse Facilities).

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We were engaged by the County's management to perform this agreed-upon procedures engagement and conducted our engagement in accordance with attestation standards established by the American Institute of Certified Public Accountants. We were not engaged to and did not conduct an examination or review engagement, the objective of which would be the expression of an opinion or conclusion, respectively, on compliance with the specified requirements. Accordingly, we do not express such an opinion or conclusion. Had we performed additional procedures, other matters might have come to our attention that would have been reported to you.

We are required to be independent of the County and to meet our other ethical responsibilities, in accordance with relevant ethical requirements related to our agreed-upon procedures engagement.

This report is intended solely for the information and use of the Florida Department of Financial Services, the Board of County Commissioners and management of the County and is not intended to be, and should not be, used by anyone other than these specified parties.

RSM US LLP

Tampa, Florida January 24, 2024

HILLSBOROUGH COUNTY, FLORIDA STATEMENT OF COUNTY FUNDED COURT-RELATED FUNCTIONS, SECTION 29.0085, FLORIDA STATUTE! FOR THE YEAR ENDED SEPTEMBER 30, 2023

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This is to certify to the best of my knowledge and belief, this report accurately states total expenditures as set forth in Sections 29.008 and 29.0085, Florida Statutes.

Phone Number: (813) 307 7097

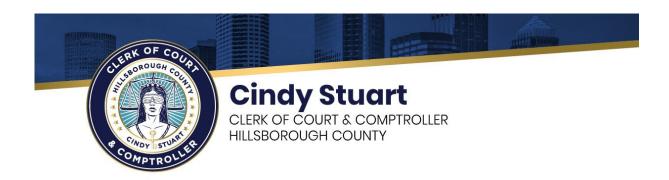


Emily Lingle, Director of Financial Reporting Name and Title:

Date:

1/11/2024

DFS-A6-693 Revised 8/31/21 Rule 69I-69.002



Management Response:

The County spent \$53,529,262 for the court system during fiscal year 2023. Overall County-funded court-related costs increased by over 1.5% from the prior year. However, one individual line item (Other - Courthouse Facilities) did not increase by 1.5% over the prior fiscal year. A higher volume of activity conducted virtually during fiscal year 2023 may have contributed to these line items not increasing by 1.5%.