

# **Hillsborough County, Florida**

**Schedules and Audit Reports as  
Required by the Uniform Guidance;  
Chapter 10.550, Rules of the Auditor  
General; and Florida Statutes**

**Fiscal Year Ended September 30, 2017**

**Prepared by: County Finance Department  
Pat Frank, Clerk of Circuit Court**



Hillsborough County  
Florida

**HILLSBOROUGH COUNTY, FLORIDA**  
**Schedules and Audit Reports as Required by the Uniform Guidance; and Chapter**  
**10.550, Rules of the Auditor General; and Florida Statutes**  
**Fiscal Year Ended September 30, 2017**

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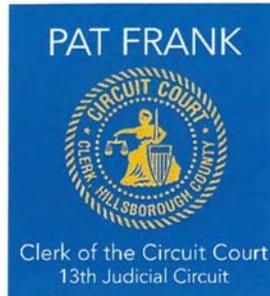
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**Section II**



Hillsborough County  
Florida



March 28, 2018

**To recipients of the Single Audit document:**

The Hillsborough County, Florida, Single Audit document was prepared by the County Finance Department of the Hillsborough County, Florida, Clerk of Circuit Court and audited by Cherry Bekaert LLP. The Clerk of Circuit Court is the Chief Financial Officer of Hillsborough County. This document is organized as follows:

**Section I** consists of the Single Audit reports of the independent auditor, schedules of expenditures of federal awards and state financial assistance, notes to the schedules, the schedules of findings and questioned costs, the summary schedule of prior audit findings and corrective action plan, the report of independent auditor on internal control over financial reporting and on compliance and other matters, the independent auditor's management letter, and report of independent accountant on certain compliance matters. See Table of Contents for more information.

**Section II** consists of the *Hillsborough County, Florida Comprehensive Annual Financial Report for the Fiscal Year Ended September 30, 2017 (CAFR)*. See page 15 for the report of independent auditor. The CAFR is also posted on the Clerk of Circuit Court's web site at: [www.hillsclerk.com/en/Records-and-Reports/Financial-Reports-County](http://www.hillsclerk.com/en/Records-and-Reports/Financial-Reports-County).

Single Audit documents are being forwarded to the Federal Audit Clearinghouse (see EIN number **596000661**), the cognizant agency (US Department of Health and Social Services), and the state of Florida Auditor General (as a part of the *All Inclusive Annual Financial Report*). If you have any questions about this document, please contact Ajay Gajjar at telephone number (813) 307-7026.

Sincerely,

Timothy Simon, CPA, CFA  
Finance Director

Ajay B. Gajjar, CPA, CMA, CFM, CTP, CIA, CGFO  
Assistant Finance Director



Hillsborough County  
Florida

**Report of Independent Auditor on Compliance for Each Major Federal Program and State Financial Assistance Project, and on Internal Control over Compliance Required by the Uniform Guidance and Chapter 10.550, Rules of the Auditor General**

Board of County Commissioners of  
Hillsborough County, Florida

**Report on Compliance for Each Major Federal Program and State Financial Assistance Project**

We have audited Hillsborough County, Florida's (the "County") compliance with the types of compliance requirements described in the U.S. Office of Management and Budget ("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 financial assistance projects for the year ended September 30, 2017. The County's major federal programs and state financial assistance 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 federal and state statutes, regulations, and the terms and conditions of its federal awards and state financial assistance projects applicable to its federal programs and state financial assistance projects.

***Auditor's Responsibility***

Our responsibility is to express an opinion on compliance for each of the County's major federal programs and state financial assistance 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; and 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. Those standards, the Uniform Guidance 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 and state financial assistance 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 financial assistance project. However, our audit does not provide a legal determination of the County's compliance.

***Opinion on Each Major Federal Program and State Financial Assistance 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 financial assistance projects for the year ended September 30, 2017.

## **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 the types of requirements that could have a direct and material effect on each major federal program and state financial assistance project to determine the auditing procedures that are appropriate in the circumstances for the purpose of expressing an opinion on compliance for each major federal program and state financial assistance project and to test and report on internal control over compliance in accordance with the Uniform Guidance and Chapter 10.550, Rules of the Auditor General, 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 financial assistance 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 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.

## **Report on Schedule of Expenditures of Federal Awards Required by Uniform Guidance and Schedule of Expenditures of State Financial Assistance Required by Chapter 10.550, Rules of the Auditor General**

We have audited the accompanying financial statements of the governmental activities, the business-type activities, the aggregate discretely presented component units, each major fund and the aggregate remaining fund information of Hillsborough County, Florida (the "County"), as of and for the year ended September 30, 2017, and the related notes to the financial statements, which collectively comprise the County's basic financial statements. We issued our report thereon dated March 26, 2018, which contained unmodified opinions on those financial statements. Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the basic financial statements. We did not audit the financial statements of the Housing Finance Authority of Hillsborough County, a discretely presented component unit, which represents 95.9% of the assets, 100% of the net position and 45.8% of the revenues of the aggregate discretely presented component units. Those financial statements were audited by another auditor whose report thereon has been furnished to us, and our opinion, insofar as it relates to the amounts included for the Housing Finance Authority of Hillsborough County, is based solely upon the report of the other auditor. This report does not include the results of the other auditor's testing of internal control over financial reporting or compliance and other matters that are reported separately by that auditor.

The accompanying schedule of expenditures of federal awards and schedule of expenditures of state financial assistance are presented for purpose of additional analysis as required by the Uniform Guidance and Chapter 10.550, Rules of the Auditor General, and are 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 basic 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 schedule of expenditures of state financial assistance are 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 Uniform Guidance and Chapter 10.550, Rules of the Auditor General. Accordingly, this report is not suitable for any other purpose.

*Cherry Bekant LLP*

Tampa, Florida  
March 26, 2018



**HILLSBOROUGH COUNTY, FLORIDA**  
**Schedule of Expenditures of Federal Awards**  
**Fiscal Year Ended September 30, 2017**

<u>Program Title or Cluster Title</u>	<u>CFDA</u>	<u>Grantor or Contract Number</u>	<u>Program Expenditures</u>	<u>Amount to Subrecipient</u>
<b>DEPARTMENT OF AGRICULTURE</b>				
<b>School Breakfast Program</b>				
Passed through Florida Department of Education:				
School Breakfast Program	10.553	02-2598	\$ 2,171	
Total School Breakfast Program			<u>2,171</u>	
<b>National School Lunch Program</b>				
Passed through Florida Department of Education:				
School Lunch Program	10.555	022598	3,750	
School Lunch Program	10.555	18305	62,460	
Total National School Lunch Program			<u>66,210</u>	
<b>Summer Food Service Program for Children</b>				
Passed through Florida Department of Education:				
Summer Food Program	10.559	00030-16	1,177	
Summer Food Program	10.559	1160	845,076	
Total Summer Food Service Program for Children			<u>846,253</u>	
<b>Total Child Nutrition Cluster</b>			<u>914,634</u>	
<b>Child and Adult Care Food Program</b>				
Passed through Florida Department of Health:				
Child Care Food Program Head Start FY 16	10.558	S-812	110,993	
Child Care Food Program Head Start FY 17	10.558	S-812	1,421,828	
Total Child and Adult Care Food Program			<u>1,532,821</u>	
Total Department of Agriculture			<u>2,447,455</u>	
<b>DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT</b>				
<b>CDBG Entitlement Grants Cluster</b>				
Community Development Block Grant	14.218	B 11 UC 12-0002	(18,200)	(18,200)
Community Development Block Grant	14.218	B 12 UC 12-0002	(24,960)	(24,960)
Community Development Block Grant	14.218	B-13-UC-12-0002	183,030	40,646
Community Development Block Grant	14.218	B 14 UC 12-0002	1,175,086	458,770
Community Development Block Grant	14.218	B 15 UC 12-0002	1,994,146	617,513
Community Development Block Grant	14.218	M 16 UC 12-0208	3,879,740	1,438,408
<b>Total CDBG Entitlement Grants Cluster</b>			<u>7,188,842</u>	<u>2,512,177</u>
<b>Emergency Solutions Grant Program</b>				
Emergency Solutions Program	14.231	E-15-UC-12-0002	1,961	719
Emergency Solutions Program	14.231	E-15-UC-12-0002	405,067	315,086
Emergency Solutions Program	14.231	E-16-UC-12-0014	146,465	133,444
Total Emergency Solutions Grant Program			<u>553,493</u>	<u>449,249</u>
<b>Home Investment Partnerships Program</b>				
Home Investment Partnerships Program	14.239	N4-14-UC-12-0208	638,962	640,884
Home Investment Partnerships Program	14.239	M13-UC-120208	(2)	(2)
Home Investment Partnerships Program	14.239	M15-UC-120208	454,225	392,955
Home Investment Partnerships Program	14.239	M16-UC-120208	388,837	101,278
Total Home Investment Partnerships Program			<u>1,482,022</u>	<u>1,135,115</u>
Total Department of Housing and Urban Development			<u>\$ 9,224,357</u>	<u>4,096,541</u>

**HILLSBOROUGH COUNTY, FLORIDA**  
**Schedule of Expenditures of Federal Awards**  
**Fiscal Year Ended September 30, 2017**

<u>Program Title or Cluster Title</u>	<u>CFDA</u>	<u>Grantor or Contract Number</u>	<u>Program Expenditures</u>	<u>Amount to Subrecipient</u>
<b>DEPARTMENT OF JUSTICE</b>				
<b>Missing Children's Assistance</b>				
Passed through National Children's Alliance:				
Eckerd Supervised Visitation	16.543	ECA-C13-SVP-AOC-FY17	\$ 35,620	
Children's Justice Center Support -NCA	16.543	18-TAMP-FL-SA16	9,000	
Total Missing Children's Assistance			<u>44,620</u>	
<b>National Criminal History Improvement Program</b>				
Passed through Florida Department of Law Enforcement				
Florida Criminal History Improvement Program CCIS 3.0	16.554	2014RUBXK029	<u>88,433</u>	
<b>Crime Victim Assistance</b>				
Passed through Office of Attorney General:				
VOCA Crime Victim Assistance	16.575	ECA-C13-SVP-AOC-FY16	2,873	
VOCA Crime Victim Assistance	16.575	VOCA-2016-13th Jud. Cir-00288	63,822	
Total Crime Victims of Assistance			<u>66,695</u>	
<b>Public Safety Partnership and Community Policing Grants</b>				
COPS Hiring Program	16.710	2013ULWX0012	106,901	
COPS Hiring Program	16.710	2014ULWX0007	177,004	
COPS Hiring Program	16.710	2015ULWX0012	<u>182,039</u>	
Total Public Safety Partnership and Community Policing Grants			<u>465,944</u>	
<b>Edward Byrne Memorial Justice Assistance Grant Program</b>				
Federal Justice Assistance Grant (JAG)	16.738	2014-DJ-BX-0385	9,477	9,477
Federal Justice Assistance Grant (JAG)	16.738	2015-DJ-BX-0786	7,000	7,000
Federal Justice Assistance Grant (JAG)	16.738	2016-DJ-BX-0539	134,715	119,046
Passed through Florida Department of Law Enforcement, Office of Criminal Justice Grants:				
State Justice Assistance Grant (JAG)	16.738	ECA-C13-SVP-AOC-FY17	35,082	
State Justice Assistance Grant (JAG)	16.738	2017-JAGC-HILL-4-F9-122	154,404	
State Justice Assistance Grant (JAG)	16.738	2017-JAGC-HILL-1-F9-122	165,819	165,819
Total Edward Byrne Memorial Justice Assistance Grant Program			<u>506,497</u>	<u>301,342</u>
<b>Equitable Sharing Program</b>				
Federal USMS/Justice Asset Forfeiture - HCSO	16.922	NONE	<u>247,656</u>	
Total Department of Justice			<u>1,419,845</u>	<u>301,342</u>
<b>DEPARTMENT OF LABOR</b>				
<b>Homeless Veterans Reintegration Project</b>				
Homeless Veterans Reintegration Program	17.805	HV 23281-12-60-5-12	275	
Total Department of Labor			<u>\$ 275</u>	

**HILLSBOROUGH COUNTY, FLORIDA**  
**Schedule of Expenditures of Federal Awards**  
**Fiscal Year Ended September 30, 2017**

<u>Program Title or Cluster Title</u>	<u>CFDA</u>	<u>Grantor or Contract Number</u>	<u>Program Expenditures</u>	<u>Amount to Subrecipient</u>
<b>DEPARTMENT OF TRANSPORTATION</b>				
<b>Highway Planning and Construction Cluster</b>				
Passed through Florida Department of Transportation:				
Long Range Transportation Update Data Collection	20.205	G0D06	\$ 633,400	
Federal Highway Administration Section 112	20.205	E0D06	956,805	
Federal Highway Administration PL-112	20.205	G0D06	182,199	
Long Range Transportation Update & Data Collection	20.205	G0D06	19,015	
Bruce B Downs Widening - Bearss Avenue to Palm Springs Blvd.	20.205	ARD64	4,915,478	
Harney Road	20.205	ARF64	6,915	
Gunn Highway/Linebaugh Avenue Intersection LAP	20.205	G0A57	37,463	
Van Dyke Safety Project C61035	20.205	G0A55	152	
Gunn Highway Safety Project C61035	20.205	G0A57	152	
<b>Total Highway Planning and Construction Cluster</b>			<u>6,751,579</u>	
<b>Metropolitan Transportation Planning and State and Non-Metropolitan Planning and Research</b>				
Passed through Florida Department of Transportation:				
Federal Transit Admin Sec 5303	20.505	G0714	161,271	
Federal Transit Admin Sec 5303	20.505	G0E89	588,019	
<b>Total Metropolitan Transportation Planning and State Non-Metropolitan Planning and Research</b>			<u>749,290</u>	
<b>State and Community Highway Safety Cluster</b>				
Triple L - Motorcycle Safety	20.600	G0F58	80,000	
Speed - Know Your Limits	20.600	G0F90	75,000	
<b>National Priority Safety Programs</b>				
Operation Trident - Outreach and Education	20.616	G0F26	124,981	
<b>Total State and Community Highway Safety Cluster</b>			<u>279,981</u>	
Total National Highway Safety Administration			<u>1,029,271</u>	
Total Department of Transportation			<u><u>7,780,850</u></u>	
<b>SMALL BUSINESS ADMINISTRATION</b>				
Passed through the University of South Florida				
Florida SBDC at USF Small Business Development Center	59.037	1424-1094-02-B	53,865	
<b>Total Small Business Administration</b>			<u>53,865</u>	
<b>ENVIRONMENTAL PROTECTION AGENCY</b>				
<b>Air Pollution Control Program Support</b>				
County Clean Air Program	66.001	00402315	555,727	
<b>Total Air Pollution Control Program Support</b>			<u>\$ 555,727</u>	

**HILLSBOROUGH COUNTY, FLORIDA**  
**Schedule of Expenditures of Federal Awards**  
**Fiscal Year Ended September 30, 2017**

<u>Program Title or Cluster Title</u>	<u>CFDA</u>	<u>Grantor or Contract Number</u>	<u>Program Expenditures</u>	<u>Amount to Subrecipient</u>
<b>Surveys, Studies, Research, Investigations, Demonstrations, and Special Purpose Activities Relating to the Clean Air Act</b>				
Air Monitoring Sec 103, PM 2.5 EPA Grant	66.034	PM96496015	\$ 45,704	
Air Monitoring Sec 103, PM 2.5 EPA Grant	66.034	96496015	47,967	
National Air Toxics Trend Station (NATTS)	66.034	XA-00D30815-1	101,501	
National Air Toxics Trend Station (NATTS)	66.034	00D30815	<u>36,675</u>	
Total Surveys, Studies, Research, Investigations, Demonstrations, and Special Purpose Activities Relating to Clean Air Act			<u>231,847</u>	
Total Environmental Protection Agency			<u><u>787,574</u></u>	
<b>U.S. ELECTION ASSISTANCE COMMISSION</b>				
<b>Help America Vote Act Requirements Payments</b>				
Federal Election Activities	90.401	2015-2016-0001-HIL	<u>50,280</u>	
Total U.S. Election Assistance Commission			<u><u>50,280</u></u>	
<b>DEPARTMENT OF HEALTH AND HUMAN SERVICES</b>				
<b>Special Programs for the Aging Title III, Part B, Grants for Supportive Services and Senior Centers</b>				
Passed through Florida Department of Elder Affairs, then through West Central Florida Agency on Aging:				
Senior Adult Day Care Center Program	93.044	OAA 2016-HILL	164,830	
Senior Adult Day Care Center Program	93.044	OAA 2017-HILL	<u>597,181</u>	
Total Special Programs for the Aging Title III, Part B Grants for Supportive Services and Senior Centers			<u><u>762,011</u></u>	
<b>Special Programs for the Aging Title III, Part C, Nutrition Services</b>				
Passed through Florida Department of Elder Affairs, then through West Central Florida Agency on Aging:				
OAC-1 SCNAP Congregate Meals	93.045	OAA 2016-HILL	222,329	
OAC-1 SCNAP Congregate Meals	93.045	OAA 2017-HILL	846,624	
OAC-2 SCNAP Home Delivered Meals	93.045	OAA 2016-HILL	301,497	
OAC-2 SCNAP Home Delivered Meals	93.045	OAA 2017-HILL	859,057	
NSIP Congregate Meals	93.045	NSIP 16	87,808	
NSIP Congregate Meals	93.045	NSIP 17	<u>250,430</u>	
Total Special Programs for the Aging Title III, Part C Nutrition Services			<u><u>2,567,745</u></u>	
<b>Total Aging Cluster</b>			<u><u>3,329,756</u></u>	
<b>National Family Caregiver Support, Title III, Part E</b>				
Passed through Florida Department of Elder Affairs, then through West Central Florida Agency on Aging:				
OA3 Respite Services	93.052	OAA 2016-HILL	39,096	
OA3E Respite Services	93.052	OAA 2017-HILL	<u>75,189</u>	
Total National Family Caregiver Support, Title III, Part E			<u><u>\$ 114,285</u></u>	

**HILLSBOROUGH COUNTY, FLORIDA**  
**Schedule of Expenditures of Federal Awards**  
**Fiscal Year Ended September 30, 2017**

<u>Program Title or Cluster Title</u>	<u>CFDA</u>	<u>Grantor or Contract Number</u>	<u>Program Expenditures</u>	<u>Amount to Subrecipient</u>
<b>Substance Abuse and Mental Health Services Projects of Regional and National Significance</b>				
Passed through Hillsborough County Anti Drug Alliance:				
SAMHSA Grant - FY 16 YEAR 1	93.243	15T126094A	\$ 16,833	
SAMHSA Grant - FY 17 YEAR 2	93.243	15T126094A	287,302	
SAMHSA Grant Veterans Treatment Court Enhance	93.243	1H79TI026679-01	166,696	
Total Substance Abuse and Mental Health Services Projects of Regional and National Significance			<u>470,831</u>	
<b>Temporary Assistance for Needy Families</b>				
Passed through Florida Department of Children and Families				
Child Protection Investigation FY 16-17	93.558	QJZ75	1,803,680	
Child Protection Investigation FY 17-18	93.558	QJZ75	561,140	
<b>Total TANF Cluster</b>			<u>2,364,820</u>	
<b>Child Support Enforcement</b>				
Passed through Florida Department of Revenue				
Title IV - D	93.563	CD329	1,201,639	
Total Child Support Enforcement			<u>1,201,639</u>	
<b>Low-Income Home Energy Assistance</b>				
Passed through Florida Department of Elder Affairs, then through West Central Florida Agency on Aging:				
Emergency Home Energy Assistance for Elderly	93.568	EH 16-17-HILL	82,063	67,167
Emergency Home Energy Assistance for Elderly	93.568	EH-17/18-HILL	122,490	111,201
Passed through Florida Department of Economic Opportunity:				
Low-Income Home Energy Assistance Program	93.568	16-EA-OF-08-39-01-012	1,492,698	1,091,746
Low-Income Home Energy Assistance Program	93.568	17-EA-OF-08-39-01-012	2,395,651	2,049,861
Total Low-Income Home Energy Assistance			<u>4,092,902</u>	<u>3,319,975</u>
<b>Community Services Block Grant</b>				
Passed through Florida Department of Community Affairs:				
Community Services Block Grant	93.569	14SB-0D-083901-010	(5,325)	(5,325)
Community Services Block Grant	93.569	16SB-0D-083901-010	80,949	33,060
Community Services Block Grant	93.569	G16B2FLCOSR	1,805,447	990,239
<b>Total CSBG</b>			<u>1,881,071</u>	<u>1,017,974</u>
<b>Child Care and Development Block Grant</b>				
Passed through Florida Department of Children and Families:				
Child Day Care Licensing	93.575	QC6B1	252,848	
Passed through Early Childhood Coalition of Hillsborough County:				
Child Care Licensing	93.575	CCL-SR16/17	747,303	
Child Care Licensing	93.575	CCL-SR17/18	247,135	
<b>Total CCDF Cluster</b>			<u>1,247,286</u>	
<b>Head Start</b>				
Head Start Program Operations	93.600	04CH3035	(48)	
Early Head Start Program Operations	93.600	04CH3035	(316,620)	
Head Start Program Operations	93.600	04CH4768	25,079,327	
Early Head Start Program Operations	93.600	04CH4768	4,953,050	
<b>Total Head Start</b>			<u>\$ 29,715,709</u>	

**HILLSBOROUGH COUNTY, FLORIDA**  
**Schedule of Expenditures of Federal Awards**  
**Fiscal Year Ended September 30, 2017**

<u>Program Title or Cluster Title</u>	<u>CFDA</u>	<u>Grantor or Contract Number</u>	<u>Program Expenditures</u>	<u>Amount to Subrecipient</u>
<b>Foster Care Title IV-E</b>				
Passed through Eckerd Youth Alternatives:				
Emergency Shelter Care Residential FA3530	93.658	ECA-C13-RGC-HCO-FY15	\$ (19)	
Emergency Shelter Care Residential FA3530	93.658	ECA-C13-RGC-HCO-FY17	1,314,481	
HCSO Child Protection Investigation FY16 - 17	93.658	ECA-C13-RGC-HCO-FY17	115,731	
Total Foster Care Title IV-E			<u>1,430,193</u>	
<b>Social Services Block Grant</b>				
Passed through Florida Department of Children and Families:				
Child Protection Investigation FY16 - 17	93.667	QJZ75	1,763,771	
Child Protection Investigation FY 17 - 18	93.667	QJZ75	516,968	
Total Social Services Block Grant			<u>2,280,739</u>	
<b>HIV Emergency Relief Project Grant</b>				
Ryan White Emergency Relief Project Part A FY17	93.914	H89HA00024-25-02	5,086,238	438,763
Ryan White Emergency Relief Project Part A FY15	93.914	H89HA00024-23-03	(392)	
Ryan White Emergency Relief Project Part A FY16	93.914	H89HA00024-24-02	5,628,807	560,209
Total HIV Emergency Relief Project Grant			<u>10,714,653</u>	<u>998,972</u>
Total Department of Health and Human Services			<u>58,843,884</u>	<u>5,336,921</u>
<b>EXECUTIVE OFFICE OF THE PRESIDENT</b>				
<b>High Intensity Drug Trafficking Areas Program (HIDTA)</b>				
HIDTA - Central Florida	95.001	G15CF00009A	36,889	
HIDTA - Central Florida	95.001	G16CF00009A	15,599	
Total Executive Office of the President			<u>52,488</u>	
<b>DEPARTMENT OF HOMELAND SECURITY</b>				
<b>Flood Mitigation Assistance</b>				
Passed through Florida Department of Emergency Management:				
FEMA Flood Mitigation at 111 18th Street	97.029	15FM-J2-08-39-01-168	2,688	
FEMA Flood Mitigation at 8614 Parkway Circle	97.029	15FM-J2-08-39-01-342	23,573	
Total Flood Mitigation Assistance			<u>26,261</u>	
<b>Emergency Management Performance Grants</b>				
Passed through Florida Division of Emergency Management:				
Emergency Management Performance Grant	97.042	17-FG-P9-08-39-01-102	198,606	
Emergency Management Performance Grant	97.042	18-FG-7A-08-39-01-158	62,616	
Total Emergency Management Performance Grants			<u>261,222</u>	
<b>Port Security Grant Program</b>				
Passed through Manatee Port Authority:				
Port Security Grant Program FEMA Grant - 478	97.056	EMW-2016-PU-00296	7,097	
Port Security Grant Program FEMA Grant - 478 HCSO	97.056	EMW-2015-PU-00478	3,702	
Port Security Grant Program FEMA Grant - 2016 HCSO	97.056	EMW-2016-PU-00490-S01	180,532	
Total Port Security Grant Program			<u>\$ 191,331</u>	

**HILLSBOROUGH COUNTY, FLORIDA**  
**Schedule of Expenditures of Federal Awards**  
**Fiscal Year Ended September 30, 2017**

<u>Program Title or Cluster Title</u>	<u>CFDA</u>	<u>Grantor or Contract Number</u>	<u>Program Expenditures</u>	<u>Amount to Subrecipient</u>
<b>Homeland Security Grant Program</b>				
Passed through Florida Department of Emergency Management:				
Emergency Responder Training	97.067	16-DS-T9-08-39-01-415	\$ 104,962	16,328
Emergency Responder Training	97.067	17-DS-V4-08-39-01-318	53,495	
Emergency Responder Training	97.067	17-DS-V4-08-39-01-317	5,500	
HCSO SHSG Program FDEM 325 2016	97.067	17-DS-W1-08-39-23-325	229,650	
<b>Total Homeland Security Grant Program</b>			<u>393,607</u>	<u>16,328</u>
<b>Homeland Security Grant Program</b>				
Federal Biowatch Program	97.091	2006-ST-091-000008-11	293,919	
Federal Biowatch Program	97.091	DHS-16-OHA-091-CONT	103,894	
Total Homeland Security Biowatch Program			<u>397,813</u>	
Total Department of Homeland Security			<u>1,270,234</u>	<u>16,328</u>
<b>TOTAL EXPENDITURES OF FEDERAL AWARDS</b>			<u>\$ 81,931,107</u>	<u>9,751,132</u>

**HILLSBOROUGH COUNTY, FLORIDA**  
**Schedule of Expenditures of State Financial Assistance**  
**Fiscal Year Ended September 30, 2017**

<u>Grantor Agency and Project Title</u>	<u>CSFA Number</u>	<u>Grantor or Contract Number</u>	<u>Expenditures</u>	<u>Amount to Subrecipient</u>
<b>STATE COURTS SYSTEM</b>				
<b>Small County Courthouse Facilities</b>				
Courthouse Facility Improvement Project	22.004	Grant In Aid Letter	\$ 84,244	
<b>Florida Network of Children's Advocacy Centers</b>				
Passed through Office of State Court Administration: Florida Network for Children's Advocacy Center	22.016	Agreement Only	45,759	
Total State Courts System			<u>130,003</u>	
<b>EXECUTIVE OFFICE OF THE GOVERNOR</b>				
<b>Emergency Management Projects</b>				
Emergency Management Preparation and Assistance	31.063	17-BG-83-08-39-01-035	91,910	
Emergency Management Preparation and Assistance	31.063	18-BG-W9-08-39-01-212	25,095	
Total Emergency Management Projects Program			<u>117,005</u>	
<b>Emergency Management Projects</b>				
Hazardous Materials Planning and Data Update	31.067	17-CP-11-08-39-01-176	27,585	
Total Executive Office of the Governor			<u>144,590</u>	
<b>DEPARTMENT OF ENVIRONMENTAL PROTECTION</b>				
<b>Local Government Cleanup Contracting</b>				
Petro Site Cleanup	37.024	S 0483	880,386	
Petro Site Cleanup	37.024	GC894	446,448	
Total Local Government Cleanup Contracting			<u>1,326,834</u>	
<b>Delegated Title V Air Pollution Control Activities</b>				
Air Pollution Control Title V FY 16	37.043	S0945	221,384	
Air Pollution Control Title V FY 17	37.043	TV002	65,205	
Total Delegated Title V Air Pollution Control Activities			<u>286,589</u>	
Total Department of Environmental Protection			<u>1,613,423</u>	
<b>DEPARTMENT OF ECONOMIC OPPORTUNITY</b>				
<b>Growth Management Implementation</b>				
Technical Assistance for Growth Mgmt Planning Efforts	40.024	P0227	24,850	
Total Department of Economic Opportunity			<u>24,850</u>	
<b>FLORIDA HOUSING FINANCE CORPORATION</b>				
<b>State Housing Initiatives Partnership (SHIP) Program</b>				
State Housing Initiative Partnership Program FY 2012	40.901	FY2012/2013	32,046	(19,497)
State Housing Initiative Partnership Program FY 2013	40.901	FY2013/2014	29,212	53,246
State Housing Initiative Partnership Program FY 2014	40.901	FY2014/2015	632,505	617,847
State Housing Initiative Partnership Program FY 2015	40.901	FY2015/2016	2,332,749	2,075,764
State Housing Initiative Partnership Program FY 2016	40.901	FY2016/2017	(4,745)	
State Housing Initiative Partnership Program FY 2017	40.901	FY2017/2018	666,601	662,500
Total Florida Housing Finance Corporation			<u>\$ 3,688,368</u>	<u>\$ 3,389,860</u>

See accompanying notes to schedule

**HILLSBOROUGH COUNTY, FLORIDA**  
**Schedule of Expenditures of State Financial Assistance**  
**Fiscal Year Ended September 30, 2017**

<u>Grantor Agency and Project Title</u>	<u>CSFA Number</u>	<u>Grantor or Contract Number</u>	<u>Expenditures</u>	<u>Amount to Subrecipient</u>
<b>DEPARTMENT OF AGRICULTURE AND CONSUMER SERVICES</b>				
<b>Mosquito Control</b>				
Mosquito Control	42.003	FDACS-02016	\$ 43,008	
Total Department of Agriculture and Consumer Services			<u>43,008</u>	
<b>DEPARTMENT OF STATE AND SECRETARY OF STATE</b>				
Public Library Construction Program	45.020	16-PLC-02	500,000	
<b>State Aid to Libraries</b>				
State Aid to Libraries	45.030	15-ST-20	389	
State Aid to Libraries	45.030	16-ST-20	27,743	
State Aid to Libraries	45.030	17-ST-20	1,050,850	393,328
Total State Aid to Libraries			<u>1,078,982</u>	<u>393,328</u>
Total Department of State and Secretary of State			<u>1,578,982</u>	<u>393,328</u>
<b>DEPARTMENT OF EDUCATION AND COMMISSIONER OF EDUCATION</b>				
<b>Voluntary Pre-Kindergarten Education Program</b>				
Voluntary Pre-Kindergarten	48.108	NONE	44,952	
Voluntary Pre-Kindergarten	48.108	NONE	1,151,112	
Total Department of Education and Commissioner of Education			<u>1,196,064</u>	
<b>DEPARTMENT OF TRANSPORTATION</b>				
<b>Commission for Transportation Disadvantaged (CTD) Trip and Equipment Grant Program</b>				
Transportation Disadvantaged (Sunshine Line)	55.001	GOB46	1,803,997	
Transportation Disadvantaged (Sunshine Line)	55.001	GOM48	515,900	
Total Program			<u>2,319,897</u>	
<b>Commission for the Transportation Disadvantaged (CTD) Planning Grant Program</b>				
Commission for the Transportation Disadvantaged	55.002	G0C51	46,431	
Commission for the Transportation Disadvantaged	55.002	G0N42	799	
Total Program			<u>47,230</u>	
<b>Transportation Regional Incentive Program</b>				
Bruce B Downs (Pebble Creek to County Line Road)	55.026	G0116	2,792,287	
Total Department of Transportation			<u>5,159,414</u>	
<b>DEPARTMENT OF CHILDREN AND FAMILIES</b>				
<b>Public Safety, Mental Health, and Substance Abuse Reinvestment Grant Program</b>				
CJMHSR Reinvestment Grant Program	60.115	LHZ40	635,000	229,404
CJSAMHRG Grant Program	60.115	LHX49	133,911	113,842
Criminal Justice Jail Diversion	60.115	LHX40	19,818	
Total Department of Children and Families			<u>\$ 788,729</u>	<u>343,246</u>

See accompanying notes to schedule

**HILLSBOROUGH COUNTY, FLORIDA**  
**Schedule of Expenditures of State Financial Assistance**  
**Fiscal Year Ended September 30, 2017**

<u>Grantor Agency and Project Title</u>	<u>CSFA Number</u>	<u>Grantor or Contract Number</u>	<u>Expenditures</u>	<u>Amount to Subrecipient</u>
<b>DEPARTMENT OF HEALTH</b>				
<b>County Grant Awards</b>				
County Grant Awards	64.005	C5029	\$ 140,335	77,646
Total Department of Health			<u>140,335</u>	<u>77,646</u>
<b>DEPARTMENT OF ELDER AFFAIRS</b>				
<b>Home Care for the Elderly</b>				
Passed through West Central Florida Area Agency on Aging:				
Home Care for the Elderly Case Mgmt	65.001	HCE 16/17-HILL	19,390	
Home Care for the Elderly	65.001	HCE 17/18-HILL	<u>8,263</u>	
Total Home Care for the Elderly			<u>27,653</u>	
<b>Alzheimer Model Day Care, Memory Disorder Clinics, and Alzheimer Special Projects</b>				
Passed through West Central Florida Area Agency on Aging:				
Alzheimer's Disease Initiative Daycare Program FY16	65.002	ADI-15/16-HILL	<u>88,564</u>	
Total Program			<u>88,564</u>	
<b>Alzheimer's Respite Services</b>				
Passed through West Central Florida Area Agency on Aging:				
ADI Respite Care	65.004	ADI 16/17-HILL	480,477	
ADI Respite Care	65.004	ADI 17/18-HILL	<u>100,563</u>	
Total Alzheimer's Respite Services			<u>581,040</u>	
<b>Local Services Programs</b>				
Passed through West Central Florida Area Agency on Aging:				
Local Services Program Homemakers	65.009	LSP-16/17-HILL	88,250	
Local Services Program Homemakers	65.009	LSP-17/18-HILL	<u>17,484</u>	
Total Local Services Programs			<u>105,734</u>	
<b>Community Care for the Elderly</b>				
Passed through West Central Florida Area Agency on Aging:				
Community Care for the Elderly	65.010	M-15/17-HILL	1,791,512	
Community Care for the Elderly	65.010	CCE-17/18-HILL	<u>266,722</u>	
Total Community Care for the Elderly			<u>2,058,234</u>	
Total Department of Elder Affairs			<u>2,861,225</u>	
<b>DEPARTMENT OF REVENUE</b>				
Direct Program:	73.016	See Note 7	<u>2,000,004</u>	<u>2,000,004</u>
Facilities for New Professional Sports, Retained Professional Sports, or Retained Spring Training Franchise				
Total Department of Revenue			<u>\$ 2,000,004</u>	<u>2,000,004</u>

See accompanying notes to schedule

**HILLSBOROUGH COUNTY, FLORIDA**  
**Schedule of Expenditures of State Financial Assistance**  
**Fiscal Year Ended September 30, 2017**

<u>Grantor Agency and Project Title</u>	<u>CSFA Number</u>	<u>Grantor or Contract Number</u>	<u>Expenditures</u>	<u>Amount to Subrecipient</u>
<b>FISH AND WILDLIFE CONSERVATION COMMISSION</b>				
<b>Artificial Reef Grants Program</b>				
Artificial Reef Monitor	77.007	FWC-14018	\$ 27,327	
Total Fish and Wildlife Conservation Commission			<u>27,327</u>	
<b>DEPARTMENT OF JUVENILE JUSTICE</b>				
<b>Children and Families in Need of Services (CINS/FINS)</b>				
Passed through Florida Network of Youth and Family Services				
Division of Children's Services, Domestic Violence Respite Services Program				
	80.005	NONE	44,640	
Florida Network Program	80.005	14-0581	3,538	
Florida Network Program	80.005	ECA-C13-RGC-HCO-FY17	965,430	
Florida Network Program	80.005	Subcontract Amendment #4	<u>258,769</u>	
Total Department of Juvenile Justice			<u>1,272,377</u>	
<b>TOTAL EXPENDITURES OF STATE FINANCIAL ASSISTANCE</b>			<u>\$ 20,668,699</u>	<u>6,204,084</u>



**HILLSBOROUGH COUNTY, FLORIDA**  
**Notes to the Schedules of Expenditures of**  
**Federal Awards and State Financial Assistance**  
For the fiscal year ended September 30, 2017

**Note 1 - Financial Reporting Entity**

The Hillsborough County (“County”) reporting entity is defined in Note 1 of the County's Basic Financial Statements. For purposes of the Schedules of Expenditures of Federal Awards and State Financial Assistance, only the primary government is included in the reporting entity; discretely presented component units are not included.

These notes provide additional information on the accompanying Schedule of Expenditures of Federal Awards and Schedule of Expenditures of State Financial Assistance. The first schedule presents expenditures related to federal awards that were provided directly by federal agencies as well as federal awards that were passed through other government agencies. The second schedule presents expenditures related to state awards that were provided directly by state agencies as well as state awards that were passed through other governmental agencies.

**Note 2 - Basis of Accounting**

The accompanying Schedules of Expenditures of Federal Awards and State Financial Assistance are presented in accordance with accounting principles generally accepted in the United States, as described in Note 1.C. of the County's Basic Financial Statements.

**Note 3 - Major Federal Programs**

Major programs as defined by Title 2 *U.S. Code of Federal Regulations Part 200, Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance), are federal grant programs audited by the County’s independent auditor. Major programs for the year ended September 30, 2017 are listed by Catalog of Federal Domestic Assistance (CFDA) Number in the Summary of Auditor Results section of the Schedule of Findings and Questioned Costs, which is prepared by the County’s independent auditor.

**Note 4 - Major State of Florida Projects**

Major projects as defined by Section 215.97, Florida Statutes, are state of Florida grant projects audited by Hillsborough County’s independent auditor. Major projects for the year ended September 30, 2017 are listed by Catalog of State Financial Assistance (CSFA) number in the Summary of Auditor Results section of the Schedule of Findings and Questioned Costs, which is prepared by the County’s independent auditor.

**HILLSBOROUGH COUNTY, FLORIDA**  
**Notes to the Schedules of Expenditures of**  
**Federal Awards and State Financial Assistance**  
For the fiscal year ended September 30, 2017

**Note 5 - Negative Figures on the Schedules of Expenditures and Assistance**

Negative expenditures reported in the Schedules of Expenditures of Federal Awards and State Financial Assistance may be the result of a correction of an expenditure which was originally posted in a prior fiscal year, such as the recording of a refund for goods or services not received. Although the current expenditures on a grant may be negative, the total of all expenditures on the grant is expected to be positive over its entire period of performance.

**Note 6 - Equipment Purchased with Grant Funds**

Equipment in the amount of \$1,107,401 was provided by various grants as noted below:

CFDA	CFSA	Grantor Agency	FY 2017
16.738		US Department of Justice	\$ 347,317
20.205		US Department of Transportation	13,249
66.001		US Environmental Protection Agency	72,308
93.600		US Department of Health and Human Services	158,441
93.658		US Department of Health and Human Services	40,487
97.056		US Department of Homeland Security	188,887
97.067		US Department of Homeland Security	222,008
	64.005	Florida Department of Health	64,704
			<u>\$ 1,107,401</u>

**Note 7 - Sales Tax Rebate for Professional Sports Franchise Facilities**

The County receives a sales tax rebate from the state of Florida under Sections 212.20 and 288.1162, Florida Statutes, for a professional sports franchise facility. The County serves as a conduit passing the entire amount on through to the Tampa Sports Authority for debt service on its stadium bonds. Starting with fiscal year 2002, these rebates were designated by the state of Florida to be financial assistance subject to the state Single Audit (CSFA Number 73.016).

**Note 8 - Relationship to Grant Reports**

Amounts reported in the accompanying schedules are consistent with the amounts reported in separately issued final grant reports to federal, federal pass-through, state, and state pass-through grantors as of September 30, 2017.

**HILLSBOROUGH COUNTY, FLORIDA**  
**Notes to the Schedules of Expenditures of**  
**Federal Awards and State Financial Assistance**  
For the fiscal year ended September 30, 2017

**Note 9 – Indirect Costs**

Grant agreements that do not prohibit the inclusion of indirect (facilities and administrative) costs may include such costs. The approval of indirect cost rates are usually formalized by a rate agreement signed by the federal awarding agency and the county administrator, who is the authorized organizational representative for the County. However, the County's cognizant agency (US Department of Health and Human Services) does not provide a "negotiated indirect cost rate agreement," but simply requires the County to have an annual Cost Allocation Plan prepared which describes how the County derives its indirect cost rates. See the Indirect Cost Allocation Plan at: <http://www.hillsboroughcounty.org/library/hillsborough/media-center/documents/budget/fy-2017-omb-cost-allocation-plan.pdf>. The County does not utilize a 10% de minimus indirect cost rate, as permitted.



**HILLSBOROUGH COUNTY, FLORIDA**  
**Schedule of Findings and Questioned Costs –**  
**Federal Awards Programs and State Financial Assistance Projects**  
**For the Year Ended September 30, 2017**

**Part I—Summary of Auditor’s Results**

**Financial Statement Section**

Type of auditor’s report issued: \_\_\_\_\_ Unmodified \_\_\_\_\_

Internal control over financial reporting:

Material weakness(es) identified?   x   yes      \_\_\_\_\_ no

Significant deficiency(ies) identified not considered to be material weakness(es)?   x   yes      \_\_\_\_\_ none reported

Noncompliance material to financial statements noted \_\_\_\_\_ yes        x   no

**Federal Awards and State Financial Assistance Section**

Internal control over major programs/projects:

Material weakness(es) identified? \_\_\_\_\_ yes        x   no

Significant deficiency(ies) identified not considered to be material weakness(es)? \_\_\_\_\_ yes        x   none reported

Type of auditor’s report on compliance for major programs/projects: \_\_\_\_\_ Unmodified \_\_\_\_\_

Any audit findings disclosed that are required to be reported in accordance with 2 CFR 200.516(a) or Chapter 10.550? \_\_\_\_\_ yes        x   no



**HILLSBOROUGH COUNTY, FLORIDA**  
**Schedule of Findings and Questioned Costs –**  
**Federal Awards Programs and State Financial Assistance Projects**  
**For the Year Ended September 30, 2017**

**Part II—Schedule of Financial Statement Findings**

This section identifies the significant deficiencies, material weaknesses, fraud, illegal acts, violations of provisions of contracts and agreements, and abuse related to the financial statements that are required to be reported in accordance with *Government Auditing Standards*.

**Finding 2017-001 Material Weakness in Internal Controls over the Local Housing Assistance Program Fund Financial Reporting and Close**

Criteria: The Hillsborough County Board of County Commissioners (BOCC) is responsible for establishing and maintaining internal controls over its financial close and reporting process that allows management or employees, in the normal course of performing their assigned functions, to prevent or detect and correct misstatements on a timely basis.

Condition: During the year ending September 30, 2017, there were significant adjustments needed to correct the beginning balances of Notes and Loans Receivable and Deferred Inflows – Unavailable Revenues within the Local Housing Assistance Program Fund and Intergovernmental Grants Fund. In addition, a formula error located in the spreadsheet used to calculate the year-end adjustments was not identified on a timely basis, causing an understatement of Notes and Loans Receivable and Deferred Inflows – Unavailable Revenues.

Cause: The manual spreadsheet that was maintained by the Affordable Housing Department was not properly prepared or reviewed.

Effect: The Local Housing Assistance Program Fund's beginning balance was overstated by approximately \$262,000, the Intergovernmental Grant Fund's beginning balance was understated by approximately \$869,000, and the formula error caused the Local Housing Assistance Program Fund's ending balance for Allowance for Doubtful Accounts for Notes and Loans Receivable to be understated by approximately \$229,000 for the year ending September 30, 2017.

Recommendation: The BOCC would benefit from improving the review process for manually maintained spreadsheets by performing a detailed review and incorporating new procedures to ensure that all new loans and loan payments are included in the spreadsheet. Including the use of appropriate check figures as well as an embedded checklist of review procedures to identify common errors would also be beneficial.

Management's Response: Management concurs with the recommendation.

**Finding 2017-002 Material Weakness in Internal Controls over Revenue Recognition – Local Housing Assistance Program Fund**

Criteria: The Hillsborough County Board of County Commissioners (BOCC) is responsible for establishing and maintaining internal controls over revenue recognition. The availability period used for revenue recognition under the modified accrual basis of accounting for state shared revenue is 60 days.

Condition: During the year ending September 30, 2017, the BOCC recognized revenue that was not yet available with the Local Housing Assistance Fund. When the County was notified of its share of SHIP-related state shared revenues, the Affordable Housing Department recorded the revenues of \$4,211,000. When the amounts were not received in 60 days, the revenue should have been reversed and a corresponding "deferred inflows – unavailable revenues" should have been recorded in the fund.

Cause: The revenue should have been recorded as deferred inflows – unavailable revenues, since the cash receipt was not received within 60 days.

**HILLSBOROUGH COUNTY, FLORIDA**  
**Schedule of Findings and Questioned Costs –**  
**Federal Awards Programs and State Financial Assistance Projects**  
**For the Year Ended September 30, 2017**

Effect: State shared revenue was overstated and deferred inflows was understated by \$4,211,000 in the Local Housing Assistance Fund prior to the audit adjustment.

Recommendation: The Affordable Housing Department would benefit from creating revenue and deferred inflow recording procedures.

Management's Response: Management concurs with the recommendation.

**Finding 2017-003 Material Weakness in Internal Control over Preparation of the Schedule of Expenditures of Federal Awards (SEFA) and the Schedule of Expenditures of State Financial Assistance (SESFA)**

Criteria: The Hillsborough County Board of County Commissioners (BOCC) is responsible for preparing appropriate financial statements, including the SEFA, for the period covered by the BOCC's financial statements, providing the total Federal awards expended for each individual Federal program in accordance with Section 200.508(b) and 200.510 of Uniform Grant Guidance. The BOCC is also responsible for appropriate financial statements, including the SESFA, for the period covered by the BOCC's financial statements, providing the total State awards expended for each individual State project in accordance with Chapter 10.550, Rules of the Auditor General – Local Governmental Entity Audits.

U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES  
Head Start Cluster – CFDA 93.600  
Head Start Program Operations

FLORIDA DEPARTMENT OF EDUCATION AND COMMISSION OF EDUCATION  
Voluntary Pre-Kindergarten – CSFA 48.108  
Voluntary Pre-Kindergarten Program

Condition: An error was made in identifying the correct code for these expenditures. CFDA 93.600 was used rather than CSFA 48.108.

Cause: Grant personnel did not notice the incorrect CFDA/CSFA number in Oracle and did not catch the error when the draft SEFA and SESFA were provided for review.

Effect: SEFA expenditures were overstated by approximately \$1,200,000 and SESFA expenditures were understated by approximately \$1,200,000 because CFDA 93.600 was used rather than CSFA 48.108.

Recommendation: A more detailed review of the draft SEFA/SESFA by personnel should help ensure that correct CFDA and CSFA numbers are used.

Management's Response: Management concurs with the recommendation. The amount overstated in the SEFA and the amount understated in the SESFA net to zero.

**Finding 2017-004 Material Weakness in Oracle System Monitoring - Water and Solid Waste Enterprise Funds**

Criteria: The Hillsborough County Board of County Commissioners (BOCC) is responsible for establishing and maintaining internal controls to allow management or employees, in the normal course of performing their assigned functions, to prevent or detect and corrected material financial reporting misstatements.

**HILLSBOROUGH COUNTY, FLORIDA**  
**Schedule of Findings and Questioned Costs –**  
**Federal Awards Programs and State Financial Assistance Projects**  
**For the Year Ended September 30, 2017**

Condition: There was an Oracle ERP system error where detail transactions from two journal entries appeared correctly at the detail level in the General Ledger, but General Ledger balances at the summary level were updated by the system twice.

Cause: The cause is not known, but it may have been the result of an interruption in Oracle ERP system processing, where the summary level of the General Ledger was updated before the interruption and then re-updated after processing resumed after the interruption, which caused the summary level of the General Ledger to be updated twice.

Effect: The Water Enterprise Fund and Solid Waste Fund beginning net position balances for fiscal year 2017 were understated by \$1,621,383 and \$2,248,789, respectively.

Recommendation: The County Finance Department should continue its newly implemented monthly monitoring of the general ledger exception reports to detect if this type of ERP system error reoccurs. Therefore, immediate action may be taken if necessary.

Management's Response: Management concurs with the recommendation.

**Finding 2017-005 Material Weakness in Internal Controls over Recording Capital Assets Losses – Water Enterprise Fund**

Criteria: The Hillsborough County Board of County Commissioners (BOCC) is responsible for establishing and maintaining internal controls to ensure that capital assets are properly recorded for the period end.

Condition: The Water Enterprise Fund overstated the loss on the disposal of an asset and the net investment in capital assets.

Cause: To correct the asset category of a capital asset item in the Fixed Assets Subledger, the asset had to be retired and reinstated with the correct category. The asset retirement caused a loss on disposal of approximately \$2.4 million. A correcting journal entry to undo the loss was not prepared. An additional adjustment of approximately \$775,000 was needed to correct net investment in capital assets.

Effect: The Water Enterprise Fund overstated the loss on disposal of an asset for the year ending September 30, 2017 by approximately \$2.4 million, and needed an adjustment of approximately \$775,000 to correct net investment in capital assets.

Recommendation: The County Finance Department should have a procedure to identify how to handle known deficiencies in the Oracle ERP system such as loss on disposal of assets. The County Finance Department should analyze the causes of the capital assets problem and work with County staff to find a solution.

Management's Response: Management concurs with the recommendation.

**Finding 2017-006 Significant Deficiency in Internal Controls over Revenue Recognition with the Solid Waste Enterprise Fund**

Criteria: The Hillsborough County Board of County Commissioners (BOCC) is responsible for establishing and maintaining internal controls to ensure that revenue is properly recorded in the correct period.

Condition: As an Enterprise Fund, the Solid Waste Enterprise Fund is required to use the accrual basis of accounting for recording revenues to the correct period.

Cause: The Solid Waste department did not properly accrue the revenue at year end.

**HILLSBOROUGH COUNTY, FLORIDA**  
**Schedule of Findings and Questioned Costs –**  
**Federal Awards Programs and State Financial Assistance Projects**  
**For the Year Ended September 30, 2017**

Effect: The Solid Waste Enterprise Fund understated Charges for Services Revenue for the year ending September 30, 2017 by \$100,000 as a result of recording the revenue in the prior year. Additionally, \$50,000 was recorded as revenue that needed to be reclassified to unearned revenue as it related to the subsequent year.

Recommendation: Solid Waste management should review revenues to ensure that they are properly recording on the accrual basis of accounting, especially at year-end.

Management's Response: Management concurs with the recommendation. The year-end closing deadline for submission of journal entries will be extended to seven business days after September 30 to give departments more time to prepare accrual and deferral journal entries.

**Finding 2017-007 Significant Deficiency in Internal Controls over Firefighter Timekeeping – General Fund**

Criteria: Hillsborough County should maintain effective policies and controls over timekeeping procedures to ensure that time recorded accurately reflects the actual time worked by the employee.

Condition: During the current fiscal year, management found that three Shift Commanders of the Hillsborough County Fire Department were improperly coding timecards. As a result, the Shift Commanders' timecards reflected time in excess of when these employees were actually working.

Cause: There was insufficient supervision and review of the Shift Commanders' timecards.

Effect: The Shift Commanders were paid for time that was not worked. This resulted in the retirement of these Shift Commanders. In addition, these Shift Commanders were required to make payments to the County out of compensated absences time previously earned to repay for all ill earned pay.

Recommendation: Management should implement controls to ensure proper and accurate timekeeping, including detailed review of timecards.

Management's Response: Adequate supervision and review of timecards is now occurring. The Operations Chief and / or Shift Commander verify all single unit resources where additional personnel assigned are present and have justifiable reason to be assigned on the roster. We are currently working on exception reports in Telestaff that will identify and double occupied single unit resource. The report should be completed by the end of April 2018. We are also researching the possibility of creating an alert warning within Telestaff that will require a Senior Staff override for all double occupied single unit resources.

**Part III—Federal Award Findings and Questioned Costs**

This section identifies the significant deficiencies, material weaknesses, and material instances of noncompliance, including questioned costs, as well as any material abuse findings, related to the audit of major federal programs, as required to be reported by 2 CFR 200.516(a).

There were no findings required to be reported in accordance with 2 CFR 200.516(a).

**HILLSBOROUGH COUNTY, FLORIDA**  
**Schedule of Findings and Questioned Costs –**  
**Federal Awards Programs and State Financial Assistance Projects**  
**For the Year Ended September 30, 2017**

**Part IV—State Project Findings and Questioned Costs**

This section identifies the significant deficiencies, material weaknesses, and material instances of noncompliance, including questioned costs, as well as any material abuse findings, related to the audit of major state projects, as required to be reported by Chapter 10.550, Rules of the Auditor General.

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

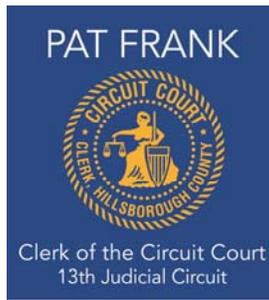
**HILLSBOROUGH COUNTY, FLORIDA**  
**Summary Schedule of Prior Year Audit Findings**  
**Federal Awards Programs and State Financial Assistance Projects**  
**For the Fiscal Year Ended September 30, 2017**

**Prior Year Audit Findings**

**Finding 2016-001      Material Weakness in Internal Controls over Manual Journal Entries**

Finding:                    The multi-government Oracle Enterprise Resource Planning (“ERP”) system allows certain employees to create, approve, and post non-routine manual journal entries when such approvals are delegated to a group within the ERP. During the fiscal year ended September 30, 2016, we noted 191 journal entries posted to the financial records that did not have any evidence of review or approval by a person other than the preparer. These entries impacted 16 funds and had total debits and credits of approximately \$1.2 billion. In addition, we noted two budgetary entries that were posted to the financial records that did not have any evidence of review or approval by a person other than the preparer. These entries impacted one fund and had a budgetary impact of approximately \$2.5 million.

Status:                    This finding was corrected in the 2017 fiscal year.



**Corrective Action Plan for Hillsborough County, Florida  
Board of County Commissioners Findings for Fiscal Year 2017**

The Corrective Action Plans, indicating the parties responsible for implementation, are presented as follows:

**Finding 2017-001 Material Weakness in Internal Controls over the Local Housing Assistance Program Fund Financial Reporting and Close**

Corrective Action Plan: Cheryl Howell, Director, Affordable Housing Department or designee, will develop a review process for manually maintained spreadsheets during fiscal year 2018, to ensure that all new loans and loan payments are included in the spreadsheet.

**Finding 2017-002 Material Weakness in Internal Control over Revenue Recognition – Local Housing Assistance Program Fund**

Corrective Action Plan: Cheryl Howell, Director, Affordable Housing Department or designee, will develop a revenue and deferred inflow recording procedure during fiscal year 2018.

**Finding 2017-003 Material Weakness in Internal Control over Preparation of the Schedule of Expenditures of Federal Awards (SEFA) and the Schedule of Expenditures of State Financial Assistance (SESFA)**

Corrective Action Plan: Dr. Jacquelyn Jenkins, Director, Head Start Department, or designee will work with County Finance to ensure correct information and documentation are prepared throughout the fiscal year to ensure accuracy of SEFA and SESFA reports.

**Finding 2017-004 Material Weakness in Oracle System Monitoring (Water and Solid Waste Enterprise Funds)**

Corrective Action Plan: Ajay Gajjar, Director, County Finance Department, will ensure that monthly monitoring of general ledger exception reports are being done so that any differences between the summary and detail balances are detected and immediate action may be taken if necessary.

**Finding 2017-005 Material Weakness in Internal Controls over Recording Capital Assets Losses – Water Enterprise Fund**

Corrective Action Plan: Ajay Gajjar, Director, County Finance, will ensure that a procedure is developed during fiscal year 2018 to identify and properly record the disposal of assets. He will also analyze the causes of the capital assets problem during fiscal year 2018 and work with County staff to find a solution.

**Finding 2017-006 Significant Deficiency in Internal Controls over Revenue Recognition with the Solid Waste Enterprise Fund**

Corrective Action Plan: Koni Cassini, Division Director, Enterprise Solutions or designee, will ensure that revenues are reviewed for accrual during fiscal year 2018 at year end.

**Finding 2017-007 Significant Deficiency in Internal Controls over Firefighter Time-keeping - General Fund**

Corrective Action Plan: Fire Chief Dennis Jones or his designee will continue to ensure newly implemented procedures provide adequate supervision and review of timecards is occurring, that the Operations Chief and/or Shift Commander verify all single unit resources where additional personnel assigned are present and have justifiable reason to be assigned on the roster, and is also currently working on an exception report in Telestaff that will identify any double occupied single unit resource. The report should be completed by the end of April 2018. The possibility of creating an alert warning within Telestaff that will require Senior Staff override for all double occupied single unit resources will also be researched.

**Report of Independent Auditor on Internal Control over Financial Reporting  
and on Compliance and Other Matters Based on an Audit of Financial Statements  
Performed in Accordance With *Government Auditing Standards***

Board of County Commissioners of  
Hillsborough County, Florida

We have audited, in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of the governmental activities, the business-type activities, the aggregate discretely presented component units, each major fund and the aggregate remaining fund information of Hillsborough County, Florida (the "County") as of and for the year ended September 30, 2017, and the related notes to the financial statements, which collectively comprise the County's basic financial statements and have issued our report thereon dated March 26, 2018. We did not audit the financial statements of the Housing Finance Authority of Hillsborough County, whose statements reflect 95.9% of the assets, 100% of the net position and 45.8% of the revenues of the aggregate discretely presented component units. Those financial statements were audited by another auditor whose report thereon has been furnished to us, and our opinion, insofar as it relates to the amounts included for the Housing Finance Authority of Hillsborough County, is based solely upon the report of the other auditor. This report does not include the results of the other auditor's testing of internal control over financial reporting or compliance and other matters that are reported separately by that auditor.

**Internal Control over Financial Reporting**

In planning and performing our audit of the financial statements, we considered the County's internal control over financial reporting (internal control) to determine the audit procedures that are appropriate in the circumstances for the purpose of expressing our opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the County's internal control. Accordingly, we do not express an opinion on the effectiveness of the County's internal control.

Our consideration of internal control was for the limited purpose described in the preceding paragraph and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies and therefore, material weaknesses or significant deficiencies may exist that were not identified. However, as described in the accompanying schedule of findings and questioned costs, we identified certain deficiencies in internal control that we consider to be material weaknesses and significant deficiencies.

A *deficiency in internal control* exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, misstatements on a timely basis. A *material weakness* is a deficiency, or a combination of deficiencies, in internal control such that there is a reasonable possibility that a material misstatement of the entity's financial statements will not be prevented, or detected and corrected on a timely basis. We consider the deficiencies described as Findings 2017-001 through 2017-05 in the accompanying schedule of findings and questioned costs to be material weaknesses.

A *significant deficiency* is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance. We consider the deficiencies described as Findings 2017-06 and 2017-07 in the accompany schedule of findings and questioned costs to be significant deficiencies.

### **Compliance and Other Matters**

As part of obtaining reasonable assurance about whether the County's financial statements are free of material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the determination of the 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 or other matters that are required to be reported under *Government Auditing Standards*.

### **The County's Responses to Findings**

The County's responses to the findings identified in our audit are described in the accompanying Summary Schedule of Prior Year Findings and Corrective Action Plan. The County's responses were not subjected to the auditing procedures applied in the audit of the financial statements and, accordingly, we express no opinion on it.

### **Purpose of this Report**

This report is intended solely to describe the scope of our testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the entity's internal control or on compliance. This report is an integral part of an audit performed in accordance with *Governmental Auditing Standards* in considering the entity's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

*Cherry Bekant* LLP

Tampa, Florida  
March 26, 2018

## Independent Auditor's Management Letter

Board of County Commissioners of  
Hillsborough County, Florida

### Report on the Financial Statements

We have audited the financial statements of Hillsborough County, Florida (the "County"), as of and for the fiscal year ended September 30, 2017, and have issued our report thereon dated March 26, 2018. Our report includes a reference to another auditor who audited the financial statements of the Housing Finance Authority of Hillsborough County, whose statements reflect 95.9 % of the assets, 100% of the net position and 45.8% of the revenues of the aggregate discretely presented component units, as described in our report on the County's financial statements. This report does not include the results of the other auditor's testing of internal control over financial reporting or compliance and other matters that are reported on separately by those auditors.

### Auditor's Responsibility

We conducted our audit 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 requirement of Title 2 U.S. *Code of Federal Regulations* Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements of Federal Awards* ("Uniform Guidance"); and Chapter 10.550, Rules of the Auditor General.

### Other Reporting Requirements

We have issued our Report of Independent Auditor on Internal Control over Financial Reporting and on Compliance and Other Matters Based on an Audit of the Financial Statements Performed in Accordance with *Government Auditing Standards*; Report of Independent Auditor on Compliance for Each Major Federal Program and State Finance Assistance Project and on Internal Control Over Compliance required by the Uniform Guidance and Chapter 10.550, Rules of the Auditor General; Schedule of Findings and Questioned Costs; and Report of Independent Accountant on Compliance with Local Government Investment Policies and E911 Requirements of Sections 365.172 and 365.173, Florida Statutes. Disclosures in those reports and schedule, which are dated March 26, 2018, should be considered in conjunction with this management letter.

### Prior Audit Findings

Section 10.554(1)(i)1., Rules of the Auditor General, requires that we determine whether or not corrective actions have been taken to address findings and recommendations made in the preceding annual financial audit report. Corrective action has been taken to address the findings and recommendations made in the preceding annual financial report.

**Official Title and Legal Authority**

Section 10.554(1)(i)4., Rules of the Auditor General, requires that the name or official title and legal authority for the primary government and each component unit of the reporting entity be disclosed in this management letter, unless disclosed in the notes to the financial statements. Hillsborough County, Florida was established by the Constitution of the State of Florida, Article VIII, Sections 1 and 6. Additional legal authority was provided by Chapter 125, Florida Statutes, and County Ordinance 83-09, a home rule charter. The legal authority for each of the component units of Hillsborough County, Florida is listed below:

**Entity**

**Legal Authority**

***Blended Component Units***

Hillsborough County Civil Service Board

Section 125.88, *Florida Statutes*, and Chapter 85-424 and 2000-445, Laws of Florida

***Discretely Presented Component Units***

Hillsborough County City-County Planning Commission

Chapter 75-390, Laws of Florida

Housing Finance Authority of Hillsborough County

Section 159.604, *Florida Statutes*, and County Ordinance 85-33

**Financial Condition and Management**

Section 10.554(1)(i)5.a. and 10.556(7), Rules of the Auditor General, require us to apply appropriate procedures and communicate the results of our determination as to whether or not the County has met one or more of the conditions described in Section 218.503(1), Florida Statutes, and identification of the specific condition(s) met. In connection with our audit, we determined that the County did not meet any of the conditions described in Section 218.503(1), Florida Statutes.

Pursuant to Sections 10.554(1)(i)5.c. and 10.556(8), Rules of the Auditor General, we applied financial condition assessment procedures for the County. It is management's responsibility to monitor the County's financial condition, and our financial condition assessment was based in part on representations made by management and the review of financial information provided by same.

Section 10.554(1)(i)2., Rules of the Auditor General, requires that we communicate any recommendations to improve financial management. In connection with our audit, we noted two recommendations, Findings 2017-a and 2017-b. These matters are more fully described in Attachment A to this management letter.

**Deepwater Oil Spill**

Section 10.556(10)(e), Rules of the Auditor General, requires a determination of the County's compliance with federal and state laws, rules, regulations, contracts or grant agreements related to the receipt and expenditure of funds related to the Deepwater Horizon Oil Spill. The County's Deepwater Horizon Oil Spill funds received are unrestricted and, therefore, do not have related compliance requirements.

**Annual Financial Report**

Section 10.554(1)(i)5.b. and 10.556(7), Rules of the Auditor General, require us to apply appropriate procedures and communicate the results of our determination as to whether the annual financial report for the County for the fiscal year ended September 30, 2017, filed with the Florida Department of Financial Services pursuant to Section 218.32(1)(a), Florida Statutes, is in agreement with the annual financial audit report for the fiscal year ended September 30, 2017. In connection with our audit, we determined that these two reports were in agreement.

**Additional Matters**

Section 10.554(1)(i)3., Rules of the Auditor General, requires us to communicate noncompliance with provisions of contracts or grant agreements, or abuse, that have occurred, or are likely to have occurred, or are likely to have occurred, that have an effect on the financial statements that is less than material but warrants the attention of those charged with governance. In connection with our audit, we noted one instance of nonmaterial noncompliance related to timely reporting to granting agencies (2017-d), and we noted a nonmaterial matter of noncompliance with the County's investment policy (2017-c). These matters are more fully described in Attachment B to this management letter.

**Purpose of this Letter**

The purpose of this management letter is to communicate certain matters prescribed by Chapter 10.550, Rules of the Auditor General. Accordingly, this management letter is not suitable for any other purpose.

A handwritten signature in cursive script that reads "Cherry Bekant LLP".

Tampa, Florida  
March 26, 2018

## Attachment A

### Finding 2017-a Internal Controls over Goodwill Valuation – Water Enterprise Fund

**Criteria:** The Hillsborough County Board of County Commissioners (“BOCC”) is responsible for establishing and maintaining internal controls to allow management or employees, in the normal course of performing their assigned functions, to prevent or detect and corrected material financial reporting misstatements.

**Condition:** The BOCC had goodwill recorded that related to an asset that was disposed. As a result, the Water Enterprise Fund overstated the deferred outflows of resources and understated the loss on disposed assets for the year ended September 30, 2017 by approximately \$665,000.

**Cause:** There was not proper review over the recording of capital asset disposals to ensure all associated assets were properly disposed.

**Effect:** The Water Enterprise Fund overstated the deferred outflows of resources and understated the loss on disposed assets for the year ended September 30, 2017 by approximately \$665,000.

**Recommendation:** Management should implement controls to review that all associated accounts to a disposal are proper and complete.

### Finding 2017-b Internal Controls over Manual Revenue Accruals – Solid Waste Enterprise Fund

**Criteria:** The Hillsborough County Board of County Commissioners (“BOCC”) is responsible for establishing and maintaining internal controls to allow management or employees, in the normal course of performing their assigned functions, to prevent or detect and corrected material financial reporting misstatements.

**Condition:** The Solid Waste Enterprise Fund understated Charges for Services Revenue and Accounts Receivable for the year ending September 30, 2017.

**Cause:** There was not proper review over the manual entry to record Charges for Services Revenue and Account Receivable for the year ending September 30, 2017.

**Effect:** The Solid Waste Enterprise Fund understated Charges for Services Revenue and Accounts Receivable for the year ending September 30, 2017 by approximately \$152,000.

**Recommendation:** Management should implement controls to ensure proper review of manual year-end accruals.

## **Attachment B**

### **Finding 2017-c Noncompliance with Investment Policy**

**Criteria:** Hillsborough County Ordinance No. 08-6, Section 16 states “An Investment Advisory Committee comprised of representatives of the Clerk’s office and two designees of the County Administrator will meet no less than quarterly, where draft reports will be distributed and reviewed.”

**Condition:** During the audit of the fiscal year, there was no meeting that occurred for the quarter ended March 30, 2017.

**Cause:** There were no controls in place to ensure that quarterly meeting of the Investment Advisory Committee were occurring.

**Effect:** Hillsborough County was not in compliance with Ordinance No. 08-6.

**Recommendation:** Management should implement controls to ensure compliance with the Ordinance.

### **Finding 2017-d Nonmaterial, non-compliance within the Transportation Regional Incentive Program (TRIP) CSFA 55.026**

**Criteria:** The Hillsborough County Board of County Commissioners (“BOCC”) is responsible for establishing and maintaining internal controls to ensure compliance with State grants.

**Condition:** The Transportation Regional Incentive Program (“TRIP”), CSFA 55.026, requires quarterly progress reporting.

**Cause:** During the year ending September 30, 2017, quarterly progress reports were not submitted to the State as a result of controls not being in place to ensure compliance.

**Effect:** The BOCC was in nonmaterial, non-compliance with the TRIP grant for the year ending September 30, 2017.

**Recommendation:** Management should implement controls, such as a quarterly checklist, to ensure progress reports for the TRIP grant are submitted to the State.

**Report of Independent Accountant on Compliance  
With Local Government Investment Policies and E911 Requirements of  
Sections 365.172 and 365.173, Florida Statutes**

To the Honorable Board of County  
Commissioners of Hillsborough County, Florida

We have examined Hillsborough County, Florida's (the "County") compliance with the local government investment policy requirements of Section 218.415, Florida Statutes, and the E911 requirements of Sections 365.172 and 365.173, Florida Statutes, during the year ended September 30, 2017. Management of the County is responsible for the County's compliance with the specific requirements. Our responsibility is to express an opinion on the County's compliance based on our examination.

Our examination was conducted in accordance with attestation standards established by the American Institute of Certified Public Accountants. Those standards require that we plan and perform the examination to obtain reasonable assurance about whether the County's complied, in all material respects, with the specified requirements referenced above. An examination involves performing procedures to obtain evidence about whether the County complied with the specified requirements. The nature, timing, and extent of the procedures selected depend on our judgment, including an assessment of the risks of material misstatement, whether due to fraud or error. We believe that the evidence we obtained is sufficient and appropriate to provide a reasonable basis for our opinion.

Our examination does not provide a legal determination on the County's compliance with the specified requirements.

In our opinion, the County complied, in all material respects, with the local investment policy requirements of Section 218.415, Florida Statutes, and E911 requirements of Section 365.172 and 365.173, Florida Statutes, during the year ended September 30, 2017.

The purpose of this report is to comply with the audit requirements of Section 218.415, 365.172, and 365.173, Florida Statutes, and Rules of the Auditor General.

*Cherry Bekaert LLP*

Tampa, Florida  
March 26, 2018



Hillsborough County  
Florida