



**COUNTY AUDIT DEPARTMENT**

**REPORT # 417**

**SEPTEMBER 20, 2023**

*An Audit of:*

**AMERICAN RESCUE PLAN  
ACT (ARPA)  
GENERAL CONTROLS**



# CINDY STUART

CLERK OF COURT & COMPTROLLER  
HILLSBOROUGH COUNTY

The Honorable Ken Hagan, Chair  
The Honorable Donna Cameron Cepeda  
The Honorable Harry Cohen  
The Honorable Pat Kemp  
The Honorable Gwen Myers  
The Honorable Michael Owen  
The Honorable Joshua Wostal

September 8, 2023

Dear Commissioners:

The Audit Team performed an audit of the American Rescue Plan Act (ARPA) Program Funding Controls (**Audit Report #417, dated September 8, 2023**). Responses to the Audit Team's recommendations were received from the Director of Management and Budget and have been included in the Report.

The purpose of this Report is to furnish management with an independent, objective analysis, and information concerning the activities reviewed. It is not an appraisal or rating of management.

Although the Audit Team exercised due professional care in the performance of this audit, this should not be construed to mean that unreported noncompliance or irregularities do not exist. The deterrence of fraud and/or employee abuse is the responsibility of management. Audit procedures alone, even when carried out with professional care, do not guarantee that fraud or abuse will be detected.

I appreciate this opportunity to be of service to the Board of County Commissioners. I am happy to address any questions that you may have or furnish additional information if desired.

Sincerely,

*Heidi Pinner*

Heidi Pinner, CIA CISA CFE CRMA  
Chief Audit Executive, Clerk of Court & Comptroller

**Equity. Transparency. Independence.**

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## EXECUTIVE SUMMARY

### BACKGROUND INFORMATION

The American Rescue Plan Act (ARPA) is a \$1.9 trillion stimulus package passed by the U.S. Federal Government in March 2021 to provide relief and support to individuals, communities, and state and local governments affected by the COVID-19 pandemic. Hillsborough County received a total allocation of \$285,912,528 from the Coronavirus State and Local Fiscal Recovery Funds (SLFRF), which must be used in accordance with the expenditure categories outlined in the ARPA legislation. The U.S. Treasury requires that the funds be obligated by December 31, 2024 and expended by December 31, 2026.

On September 1, 2021, the Board of County Commissioners (“Board”) approved the Hillsborough County American Rescue Plan (Investment Plan) which targeted long-term investments to promote community health and stability. This Investment Plan included 32 potential projects and programs spanning five categories:

- Public Health Response
- Negative Economic Impacts
- Public Health & Employee Compensation
- Revenue Replacement – Funded Government Services
- Water, Sewer, and Broadband Infrastructure

### OBJECTIVE

The objective of the audit was to determine whether or not management has a control structure in place to ensure that ARPA funds are being expended by Hillsborough County in accordance with the ARPA requirements.

### SCOPE

The audit was conducted in conformance with the *International Standards for the Professional Practice of Internal Auditing*. These Standards require that County Audit plan and perform the audit to obtain sufficient, appropriate evidence to provide a reasonable basis for the audit comments and conclusions based on the audit objectives. County Audit believes that the evidence obtained provides this reasonable basis.

The scope of this review includes ARPA program funding controls for the period of September 2021 through May 2023.

**OVERALL CONCLUSION**

General controls are in place for ARPA project selection, processing and approval procedures. However, one improvement opportunity was identified regarding the U.S. Treasury ARPA/SLFRF reporting requirements.

**PROCESS STRENGTHS AND SUCCESSES**

- The County has established effective controls to ensure that procedures related to the processing of projects, calculating Revenue Loss Allowance, and reporting ARPA/SLFRF information are performed in accordance with the applicable U.S. Treasury ARPA Final Rule/State and Local Fiscal Recovery Funds requirements.
- Management has partnered with the County Audit Department to assess risks associated with the utilization of ARPA funding to ensure adequate program monitoring.

**IMPROVEMENT OPPORTUNITY**

- Two (2) ARPA reports were submitted to the U.S. Treasury after the reporting due date.

Full testing results are included from page 4 of this Report.

**OPINION**

Control Maturity Levels



The overall control environment relative to ARPA program funding controls is at a formal maturity level. This means that the controls are well defined, an overall control awareness exists, and processes/procedures with a formal structure are in place. An opportunity exists to enhance the overall control structure by ensuring that reports are submitted to the U.S. Treasury in a timely manner to fully comply with ARPA/SLFRF reporting requirements.

The exit conference was held with County leadership on July 14, 2023.

**AUDITED BY**

- Heidi Pinner, CIA, CISA, CFE, CRMA, Chief Audit Executive
- Margaret Brown, CIA, Audit Manager
- Raul Cardona, CIA, CISA, CSXA, Senior Internal Auditor

**AUDIT COMMENT 1: COMPLIANCE WITH ARPA PROJECT ELIGIBILITY REQUIREMENTS**

**ARPA  
COMPLIANCE**

**32 PROJECTS  
IDENTIFIED**

**20 IMPLEMENTED**

**100% TESTED**

**All projects reviewed  
were selected and  
processed in  
compliance with  
ARPA requirements.**

**Board approvals  
were obtained for  
every project  
reviewed.**

**NO EXCEPTIONS**

**All BOCC ARPA projects were selected, approved and processed in compliance.**

The objective was to determine whether or not the list of ARPA projects approved by the Board was selected and processed in accordance with ARPA guidelines/requirements.

**Background**

The U.S. Department of the Treasury issued the ARPA legislation Final Rule guidelines, detailing the five (5) types of project categories where ARPA recovery funds could be utilized:

- Public Health Response
- Negative Economic Impacts
- Public Health & Employee Compensation
- Revenue Replacement – Funded Government Services
- Water, Sewer, and Broadband Infrastructure

Government agencies can choose which projects to fund as long as they meet applicable ARPA Final Rule category requirements.

The County developed a preliminary ARPA Investment Plan that included 32 potential ARP investment project options across the five categories outlined in the ARPA guidelines.

Since the ARPA funds allocated to Hillsborough County were not sufficient to take on all of the programs proposed in the Investment Plan, specific initiatives, services and capital improvement projects were presented to the Board for consideration and approved based on the following guiding principles:

- Programs that address Hillsborough County's unique economic needs and characteristics.
- Long-term investments on community health and stability.

- Broad community impact while prioritizing underserved and vulnerable communities.
- Programs with local municipalities with an emphasis on fiscal responsibility.
- Prioritizing investments with one-time versus recurring operating impacts.

On September 1, 2021, the Board approved the preliminary American Rescue Investment Plan which included twenty (20) of 32 potential ARPA projects for implementation. See **Appendix A**, for reference.

### **Test Procedure**

The Audit team tested the initial population of ARPA projects approved by the Board and any additional projects (i.e., contract agreements, capital projects, procurement processes, etc.) originating from one of the original projects.

The Audit Team obtained and reviewed the BOCC agenda items corresponding to each project as of October 2022 to ensure that each project complied with applicable Treasury ARPA Final Rule requirements by performing the following audit procedures:

- Compared the details of the project in the agenda item (description, objectives, budget, etc.) to the category requirements listed in the U.S. Treasury Guidelines.
- Searched for the Board approval for each of the projects in scope.
- Identified any additional services, contracts or sub-awards for each applicable project and reviewed the structure of those awards/agreements for compliance with ARPA Final Rule requirements.

## **TESTING RESULTS**

The Audit Team determined that:

- Each of the twenty (20) projects approved by the Board had an agenda item on file that included a detailed description of the project, approval date, respective ARPA category, the total amount of funds assigned to the project and the type of work to be performed. Each of the projects reviewed by the Audit Team were processed in compliance with the U.S. Treasury Final Rule and with its respective ARPA category guidelines and requirements.
- Board approval for each original project was obtained based on a "passed" result from a Board of County Commissioners vote on each respective project agenda item.
- Additional services, contracts and/or sub-awards were processed in compliance with ARPA Final Rule requirements.

## **NO RECOMMENDATIONS AT THIS TIME**

**AUDIT COMMENT 2: REVENUE LOSS ALLOWANCE CALCULATION**

**REVENUE LOSS  
ALLOWANCE  
CALCULATION**

**The County utilized the actual revenue loss method.**

**Revenue calculations were accurate:**

- **Base Year Revenue**
- **Counterfactual Revenue**
- **Average growth rate of 8%**

**Supporting data was confirmed for the revenue figures used in the calculations.**

**NO EXCEPTIONS**

The County’s Revenue Loss Allowance calculations were performed in compliance with the U.S. Treasury Final Rule/State and Local Fiscal Recovery Funds requirements.

The objective was to determine whether or not the Revenue Loss Allowance Calculation for FY 2020 and FY 2021 complied with the U.S. Treasury Department’s requirements as identified in the State and Local Fiscal Recovery Fund (SLFRF). In addition, to determine whether or not the financial data used in the revenue loss calculations was supported by the financial records.

Background

The Public Sector Revenue Loss Allowance category of the ARPA legislation allows state and local governments to use ARPA funds to cover any revenue losses incurred due to the COVID-19 pandemic.

The U.S. Treasury Final Rule states that government entities may use recovery funds to provide general government services, up to the amount of revenue loss experienced by the organization. Based on the Final Rule, Counties must follow these four (4) steps for the calculation of revenue loss:

1. Choose between a standard allowance of \$10 million from their recovery funds or calculate their *actual revenue loss* using a Treasury formula.

Hillsborough County utilized Actual Revenue Loss

2. For recipients that choose to calculate their actual revenue loss, the calculation shall be performed by comparing *actual revenue* to the *counterfactual trend* (meaning plausible revenue expected in the absence of the COVID-19 pandemic).

3. When calculating revenue growth in the counterfactual trend, recipients may use the higher of the pre-established national growth rate of 5.2% or their average revenue growth rate based the last three full years prior to the COVID-19 pandemic.

Hillsborough County used their actual average growth rate of 8%

4. Recipients may use the revenue loss for general government services up to the revenue loss amount and must abide by the tracking/reporting requirements as provided by the U.S. Treasury Final Rule/SLFRF.

In order to assist government agencies in calculating their own revenue loss amount, the Government Finance Officers Association (GFOA) created an ARPA Revenue Replacement Calculator tool based on the revenue loss formula provided by the U.S. Treasury Final Rule. This tool uses the following information to calculate the overall revenue loss amount:

- **Base Year Revenue:** This was the general revenue collected by the County in the most recent full fiscal year prior to the pandemic, which was 2019.
- **Counterfactual Revenue:** This is an estimated revenue amount using the base year revenue and growth rate.
- **Growth Rate:** This is the growth rate calculated using the revenue figures of the 3 years prior to the pandemic (FY2017, FY2018 and FY2019).
- **Actual Revenue:** This is the general revenue collected for the year being calculated in the revenue loss calculation (FY2020 and FY2021 included in scope for this review).

### Test Procedure

The Audit Team reviewed the latest U.S. Treasury ARPA Final Rule/SLFRF guidance in order to assess the overall revenue loss calculation completed by the department to ensure it was performed in compliance with the guidelines.

The Audit Team also obtained the County's Revenue Loss calculations for FY2020 and FY2021 together with applicable supporting documentation and performed the following audit steps:

- Obtained the GFOA ARPA Revenue Replacement tool and compared it to the calculation tool used by Management and Budget to ensure it was used as intended.
- Confirmed the accuracy of the revenue figures used in the calculation tool to the supporting financial data provided by Management and Budget.
- Recalculated the entire Revenue Loss calculations for both fiscal years, including the balances for each of the sections in the GFOA tool (Base Year Revenue, Counterfactual Revenue, Growth Rate and Actual Revenue) which included County revenue figures from FY2016 to FY2021.

- Validated the source of the revenue figures used in every section of the Revenue Loss Calculator against the financial system to ensure accuracy.

## TESTING RESULTS

Management chose to utilize the *actual revenue loss* amount of \$72.5 and \$8.9 million respectively for the two years in scope (FY2020 and FY2021) because this option was higher than the standard allowance of \$10 million. The Audit Team determined that:

- ✓ The GFOA ARPA Revenue Replacement tool was properly used in compliance with U.S. Treasury ARPA regulations.
- ✓ The *Base Year Revenue* was accurately calculated using FY2019 revenue figures.
- ✓ An *average growth rate* of 8% for the County was correctly calculated using the GFOA calculation tool, which included the revenue balances of the three (3) years prior to the pandemic (FY2017, FY2018 and FY2019).
- ✓ The *Counterfactual Revenue* amount was properly estimated using the *base year revenue* and the *County's growth rate* included in the GFOA Revenue Loss Calculator.
- ✓ The *Actual Revenue amount* was accurately calculated for the two (2) years in scope.
- ✓ All of the revenue figures used in every section of the Revenue Loss Calculator tool accurately matched the County's General Ledger Oracle System.
- ✓ The County's overall Revenue Loss Allowance amounts for both years in scope were fully calculated in compliance with U.S. Treasury ARPA Final Rule guidelines and requirements.

## NO RECOMMENDATIONS AT THIS TIME

**AUDIT COMMENT 3: COMPLIANCE WITH ARPA/SLFRF REPORTING REQUIREMENTS****REPORTING  
REQUIREMENTS**

**THREE TYPES OF  
REPORTS ARE  
REQUIRED FOR  
COMPLIANCE.**

**100% TESTED**

**ALL REPORTS  
CONTAINED THE  
REQUIRED  
INFORMATION.**

**TWO QUARTERLY  
REPORTS WERE  
SUBMITTED LATE.**

All County ARPA reports submitted to the U.S. Treasury contained the necessary information based on ARPA/SLFRF requirements. Two reports were submitted after the ARPA/SLFRF reporting due date without consequences.

The objective was to determine whether or not the County's ARPA quarterly and annual expenditure reports were submitted to the U.S. Treasury in compliance with the ARPA/SLFRF reporting requirements.

**Background**

The U.S. Treasury's State and Local Fiscal Recovery Funds (SLFRF) guidelines require that ARPA funds recipients comply with the program reporting requirements. These requirements include the following three types of reports with applicable deadlines:

1. **Interim Report:** This is a one-time report that provides an overview of the status and uses of all ARPA projects with a submission due date of August 31, 2021.
2. **Project and Expenditure Reports:** These are quarterly reports that provide a list of projects funded, expenditures, contracts and sub-awards equal to or greater than \$50,000. The initial report had a due date of January 31, 2022 and then the last day of the month after each quarter thereafter.
3. **Recovery Plan Performance Reports:** These reports provide information on projects and respective plans to ensure program outcomes are achieved in an effective, efficient, and equitable manner. The initial report had a due date of August 31, 2021 and annually thereafter by July 31.

**Test Procedure**

The Audit Team obtained the latest U.S. Treasury ARPA/SLFRF Reporting guidance to get an understanding of the different types of reports and applicable information requirements included in the guidance. The Audit Team then assessed the steps performed by the department to ensure they were completed in compliance with ARPA/SLFRF guidelines.

The Audit Team reviewed a copy of the seven (7) reports in scope; one (1) Interim report, four (4) Project and Expenditure reports, and two (2) Recovery Plan and Performance reports along with the applicable supporting documentation to ensure that each report:

- Contained the required information based on report type.
- Was submitted to the U.S. Treasury Department timely.
- Was compliant with ARPA/SLFRF requirements.

The Audit Team determined that all seven (7) of the County ARPA reports reviewed contained the information required by the ARPA/SLFRF reporting guidelines. However, two of the Project and Expenditure Reports (for 2022 Q1 and Q3) were submitted 2 and 3 weeks after the U.S. Treasury due date.

The April 2022 submission was submitted 23 calendar days beyond the published submission deadline. However, this delay was a result of technical issues with the submission portal maintained by the U.S. Treasury Department and beyond the control of the County. The submission was made as soon as the Treasury repaired the issue and was able to accept uploads.

The November 2022 submission was submitted 15 calendar days beyond the published deadline. This submission was delayed as a result of the implementation of the County's new Oracle system.

There have been no consequences for the delayed submissions.

**RECOMMENDATION**

The observed reporting delays were incidental in nature and there is no indication of an overall control weakness or lack of awareness. Management should continue to submit requirements timely to ensure full compliance.

***CLIENT RESPONSE***

1. *Concur*

***CORRECTIVE ACTION PLAN:***

1. *Experience with an improved Treasury reporting portal and continued efforts to streamline data gathering will allow us to reasonably compile required reports prior to Treasury's required submission dates.*

***TARGET COMPLETION DATE***

1. *10/31/2023*

**OTHER OBSERVATIONS: ARPA RISK ASSESSMENT & MONITORING CONTROLS**

In accordance with Uniform Guidance for Federal Awards and best practice, a risk assessment of any pass-through funding should be conducted to evaluate each sub-recipient’s risk of non-compliance for purposes of determining the appropriate level of monitoring which is needed.

For the ARPA funding awarded to the County, Management partnered with the County Audit Department to perform this risk assessment and any potential sub-recipient monitoring. This review included all ARPA project plans and/or agreements as they were awarded by the Board of County Commissioners. Each approved project was assessed and rated based on the following criteria:

<b>1. Type of Entity</b>	INTERNAL/CAPITAL PROJECT	NON PROFIT	PRIVATE
<b>2. Amount of Allocation</b>	UNDER \$5M	\$5M-\$10M	OVER \$10M
<b>3. Established Relationship/Self/Prior Knowledge</b>	ESTABLISHED RELATIONSHIP/SELF	PRIOR KNOWLEDGE	NONE
<b>4. Anticipated use of funding</b>	REIMBURSEMENT OR PRE APPROVAL	SPECIFIC USE DEFINED BY COUNTY	FUNDS ADVANCED TBD BY RECIPIENT

As of May 2023, twenty-seven (27) projects have been evaluated by the Audit Team and the following five (5) were determined to be sub-recipients of the ARPA funding.

- Youngstown Apartments Acquisition & Renovation Affordable Housing - \$2.8M
- Non-Profit Safety Net Program – Community Foundation of Tampa Bay - \$5.5M
- Food Services Contracts – Multiple non-profit entities - \$ 10M
- Affordable Housing Property Acquisition – CDC - \$16.2M
- Affordable Housing Property Acquisition – Equity Transfer for Building Community Affordability (ETBCA) - \$6.9M

Each of the entities identified as sub-recipients were scheduled for a separate compliance-monitoring audit by the County Audit Department. The results of those audits are issued via individual audit reports as completed by the Audit Team. As of the time of this report, no material concerns have been identified for the sub-recipients audited.

The risk assessment matrix utilized by the Audit Team is attached as **Appendix B**, for reference.

**APPENDIX A – Obtained from Board Meeting Agenda Dated on May 17, 2023**

**American Rescue Plan - BOCC Approved Projects**

<b>Project Name</b>	<b>Amount</b>	<b>Approval Date</b>
<b>Water, Sewer &amp; Broadband</b>		
1 Septic-to-Sewer Conversions (Phase 1)	72,000,000	11/3/2021
2 Storm water Drainage & Water Quality Improvements	17,500,000	11/3/2021
3 Univ. Area Sewer & Water Connection Program (Ph. 1)	<u>3,000,000</u>	11/3/2021
	<b>92,500,000</b>	
<b>Revenue Replacement - Funded Government Services</b>		
4 Roadway Pavement Capital Improvements	40,000,000	9/1/2021
5 Fire Rescue Station Alerting System	3,600,000	11/3/2021
6 Fire Rescue Station Replacements	18,000,000	1/12/2022
7 Pickle-ball Complex	<u>3,000,000</u>	6/21/2022
	<b>64,600,000</b>	
<b>Essential Public Health &amp; Safety Worker Compensation</b>		
8 Pandemic Response Salary Reimbursement	10,000,000	9/1/2021
<b>Negative Economic Impacts</b>		
9 Youngstown Apt. Acquisition & Rehabilitation	2,835,000	11/3/2021
10 Nonprofit Safety Net Program	5,500,000	12/8/2021
11 Food Service Contracts	10,000,000	11/17/2021
12 Feeding Tampa Bay – New Regional Facility	5,000,000	3/2/2022
13 Affordable Housing Property Acquisition	24,000,000	6/2/2022
14 Affordable Housing Property Acquisition	<u>3,300,000</u>	10/19/2022
	<b>50,635,000</b>	
<b>Public Health Response</b>		
15 Local Hospitals COVID-19 Capacity/Health Initiatives	16,400,000	2/16/2022
16 Tech. & Facility Improvements (Constitutional Offices)	6,620,000	2/16/2022
17 Community Behavioral Health Program	1,987,500	2/16/2022
18 County Jail Step-Down Facility Renovation	<u>4,500,000</u>	4/1/2022
	<b>29,507,500</b>	
<b>* Various Categories</b>		
19 County Department Initiatives (TBD)	5,000,000	1/12/2022
20 Sidewalk Improvements Project	20,000,000	5/4/2022
21 HCSO Technology, Facility, Public Safety Improvements	<u>6,967,500</u>	6/2/2022
	<b>31,967,500</b>	
All Approved Initiatives Total	<u><b>279,210,000</b></u>	
ARPA Total Allocation for Hillsborough County	<u><b>285,479,129</b></u>	
Remaining Balance	<u><b>6,269,129</b></u>	

**APPENDIX B – ARPA Projects Risk Assessment Matrix**

<b>1. Type of Entity</b>	INTERNAL/CAPITAL PROJECT	NON PROFIT	PRIVATE
<b>2. Amount of Allocation</b>	UNDER 5M	5M-10M	OVER 10M
<b>3. Established Relationship/Self/Prior Knowledge</b>	ESTABLISHED RELATIONSHIP/SELF	PRIOR KNOWLEDGE	NONE
<b>4. Anticipated use of funding</b>	REIMBURSEMENT OR PRE APPROVAL	SPECIFIC USE DEFINED BY COUNTY	FUNDS ADVANCED TBD BY RECIPIENT
<b>RISK WEIGHT</b>	1 Risk Point	2 Risk Points	3 Risk Points

<b>ARPA CATEGORIES:</b>	Water, Sewer, & Broadband
	Revenue Replacement Funded Gov't Services
	Essential Worker Public Health & Safety Employee Compensation
	Negative Economic Impacts
	Public Health Response

COUNTY DEPARTMENT	ENTITY TYPE	ALLOCATION	RELATIONSHIP	ARP FUNDING CATEGORY	PROJECT GROUP	RISK	SUB RECIPIENT	MONITORING PRIORITY	DECISION TO AUDIT
Public Works Department	INTERNAL	\$72,000,000	SELF	Water, Sewer, & Broadband	Septic-To-Sewer Phase I	6	NO	LOW	NO
Public Works Department	INTERNAL	\$17,500,000	SELF	Water, Sewer, & Broadband	Storm water Drainage & Water Quality Improvements	6	NO	LOW	NO
Public Works Department	INTERNAL	\$3,000,000	SELF	Water, Sewer, & Broadband	University Area Sewer & Water Connection Program	4	NO	LOW	NO
Public Works Department	INTERNAL	\$20,350,000	SELF	Water, Sewer, & Broadband	Gibsonton Septic-to-Sewer Conversion	6	NO	LOW	NO
Public Works Department	INTERNAL	\$40,000,000	SELF	Revenue Replacement Funded Gov't Services	Roadway Pavement Capital Improvements	6	NO	LOW	NO
Fire Rescue	INTERNAL	\$3,600,000	SELF	Revenue Replacement Funded Gov't Services	Fire Rescue Station Alerting System	4	NO	LOW	NO
Fire Rescue	INTERNAL	\$18,000,000	SELF	Revenue Replacement Funded Gov't Services	Fire Rescue Station Replacements	6	NO	LOW	NO
Parks & Recreation Facilities	INTERNAL	\$3,000,000	SELF	Revenue Replacement Funded Gov't Services	Pickle ball Complex	4	NO	LOW	NO

COUNTY DEPARTMENT	ENTITY TYPE	ALLOCATION	RELATIONSHIP	ARP FUNDING CATEGORY	PROJECT GROUP	RISK	SUB RECIPIENT	MONITORING PRIORITY	DECISION TO AUDIT
Hillsborough County Sheriff's Office	CAPITAL PROJECT	\$2,467,500	ESTABLISHED RELATIONSHIP	Revenue Replacement Funded Gov't Services	Facility, technology, and equipment expenditures	4	NO	LOW	NO
		\$4,500,000	ESTABLISHED RELATIONSHIP	Public Health Response					
Tampa Hillsborough Homeless Initiative (THHI)	NON PROFIT	\$2,835,000	ESTABLISHED RELATIONSHIP	Negative Economic Impact	Youngstown Apartments Acquisition & Rehabilitation - Affordable Housing	5	YES	HIGH	FOR CONSIDERATION IN FY24 AUDIT PLAN
Community Foundation of Tampa Bay (CFTB)	NON PROFIT	\$5,500,000	ESTABLISHED RELATIONSHIP	Negative Economic Impact	Nonprofit Safety Net Program	6	YES	MEDIUM	NO
Metropolitan Ministries, Feeding Tampa Bay, East Tampa Business and Civic Association, United Food Bank & Services of Plant City	NON PROFIT	\$10,000,000	ESTABLISHED RELATIONSHIP	Negative Economic Impact	Food Service Contracts	6	YES	HIGH	YES AUDIT REPORT # 411
Feeding Tampa Bay	NON PROFIT	\$5,000,000	ESTABLISHED RELATIONSHIP	Negative Economic Impact	New Regional Facility	7	NO	HIGH	FOR CONSIDERATION IN FY24 AUDIT PLAN
Ripa & Associates, LLC	PRIVATE	\$7,998,833	ESTABLISHED RELATIONSHIP	Negative Economic Impact	Sidewalk Improvement Project	8	NO	HIGH	FOR CONSIDERATION IN FY24 AUDIT PLAN
Corporation to Develop Communities (CDC) of Tampa, Inc. - <i>Armature Place Apartments</i>	NON PROFIT	\$16,224,664	PRIOR KNOWLEDGE	Negative Economic Impact	Affordable Housing Property Acquisition	8	YES	HIGH	YES AUDIT PLAN IN FY2023
East Tampa Business & Civic Association (ETBCA) - <i>Gemini Project</i>	NON PROFIT	\$6,920,000	PRIOR KNOWLEDGE			7	YES	MEDIUM	YES AUDIT PLAN IN FY2023

COUNTY DEPARTMENT	ENTITY TYPE	ALLOCATION	RELATIONSHIP	ARP FUNDING CATEGORY	PROJECT GROUP	RISK	SUB RECIPIENT	MONITORING PRIORITY	DECISION TO AUDIT
Parks & Recreation Facilities Department	INTERNAL	\$3,300,000	SELF	Negative Economic Impact	Progress Village Park and Kings Forest Park Improvements	4	NO	LOW	NO
St. Joseph's Hospital	NON PROFIT	\$3,500,000	PRIOR KNOWLEDGE	Public Health Response	Local Hospitals COVID-19 Capacity Health Initiatives	6	NO	HIGH	YES AUDIT IN PROGRESS 2023
University Community Hospital, Inc. d/b/a Advent Health Carrolwood		\$5,400,000				7	NO		
Florida Health Sciences Center Inc. d/b/a Tampa General Hospital (TGH)		\$5,000,000				7	NO		
Tampa Bay Thrives Inc.	NON PROFIT	\$1,987,500	PRIOR KNOWLEDGE	Public Health Response	Community Behavioral Health Program	6	NO	LOW	NO
COCC	INTERNAL	\$5,785,000	ESTABLISHED RELATIONSHIP	Public Health Response	Technology & Facility Improvements (Constitutional Offices)	Not scored due to conflict of interest	NO		NO
Hillsborough County Tax Collector	INTERNAL	\$835,000	ESTABLISHED RELATIONSHIP	Public Health Response	Technology & Facility Improvements (Constitutional Offices)	4	NO	LOW	NO
Facilities Department	CAPITAL PROJECT	\$4,500,000	SELF	Public Health Response	County Jail Step-Down Facility Renovation	5	NO	LOW	NO
Management & Budget Department	INTERNAL	\$5,000,000	SELF	Essential Worker and Public Health & Safety Employee Compensation	Pandemic Response Salary Reimbursement	5	NO	LOW	NO
Aging Services Department	CAPITAL PROJECT	\$662,000	SELF	Public Health Response	County Departments Program - Outdoor Senior Fitness Equipment	4	NO	LOW	NO
UF/IFAS Gulf Coast Research and Education Center	NON PROFIT	\$1,500,000	SELF	Negative Economic Impacts	County Departments Program - Funding toward development of Center for Applied Robotics	6	-	-	-
IIO Department	INTERNAL	\$956,459	SELF	Revenue Replacement Funded Gov't Services	County Departments Program - Expansion of Microsoft (MS) Azure licensing	4	NO	LOW	NO