

# **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, 2024**

**Prepared by: County Finance Department  
Victor D. Crist, Clerk of Circuit Court**

**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, 2024**

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**Section II**

*Hillsborough County, Florida, Annual Comprehensive Financial Report for the Fiscal Year Ended September 30, 2024*



# VICTOR D. CRIST

CLERK OF CIRCUIT COURT & COMPTROLLER  
HILLSBOROUGH COUNTY, FL

June 30, 2025

## 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 RSM US 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 Annual Comprehensive Financial Report for the Fiscal Year Ended September 30, 2024* (ACFR). See page 12 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-](http://www.hillsclerk.com/en/Records-and-Reports/Financial-)

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 or Emily Lingle at telephone number (813) 307-7097.

Sincerely,

Timothy Simon, CPA, CFA  
Chief Financial Officer

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



**Report 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**

RSM US LLP

**Independent Auditor's Report**

The Board of County Commissioners  
Hillsborough County, Florida

We have audited, in accordance with the 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 (*Government Auditing Standards*), 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 then ended September 30, 2024, and the related notes to the financial statements, which collectively comprise the County's basic financial statements, and have issued our report thereon dated June 12, 2025. Our report included an emphasis-of-matter paragraph relating to a material misstatement of the September 30, 2023, Statement of Changes in Fiduciary Net Position – Custodial Funds. Our opinions were not modified with respect to this matter.

Our report includes a reference to another auditor who audited the financial statements of the Housing Finance Authority of Hillsborough County, a discretely presented component unit, 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 that auditor.

**Report on Internal Control Over Financial Reporting**

In planning and performing our audit of the financial statements, we considered County's internal control over financial reporting (internal control) as a basis for designing 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 County's internal control.

*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. 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.

Our consideration of internal control was for the limited purpose described in the first paragraph of this section 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. We identified certain deficiencies in internal control, described in the accompanying schedule of findings and responses as items 2024-001, 2024-002, 2024-003 and 2024-004, that we consider to be material weaknesses.

**Report on Compliance and Other Matters**

As part of obtaining reasonable assurance about whether County's financial statements are free from 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 financial statements. 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*.

**County's Response to Findings**

*Government Auditing Standards* requires the auditor to perform limited procedures on the County's response to the findings identified in our audit and described in the accompanying schedule of findings and responses. The County's responses were not subjected to the other auditing procedures applied in the audit of the financial statements and, accordingly, we express no opinion on the response.

**Purpose of This Report**

The purpose of this report is 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 *Government Auditing Standards* in considering the entity's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

*RSM US LLP*

Tampa, Florida  
June 12, 2025

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

RSM US LLP

**Independent Auditor's Report**

Board of County Commissioners  
Hillsborough County, Florida

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

***Opinion on Each Major Federal Program and Each Major State Financial Assistance Project***

We have audited Hillsborough County, Florida's (the County) compliance with the types of compliance requirements identified as subject to audit in the OMB *Compliance Supplement* and the State of Florida's *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 major state financial assistance projects for the year ended September 30, 2024. The County's major federal programs and major state financial assistance projects are identified in the summary of auditor's results section of the accompanying schedule of findings and questioned costs.

In our opinion, the County complied, in all material respects, with the compliance requirements referred to above that could have a direct and material effect on each of its major federal programs and major state financial assistance projects for the year ended September 30, 2024.

***Basis for Opinion on Each Major Federal Program and Each Major State Financial Assistance Project***

We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America (GAAS); the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States (*Government Auditing Standards*); 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 the audit requirements of State of Florida Chapter 10.550, *Rules of the Auditor General* (Chapter 10.550). Our responsibilities under those standards, the Uniform Guidance, and Chapter 10.550 are further described in the Auditor's Responsibilities for the Audit of Compliance section of our report.

We are required to be independent of the County and to meet our other ethical responsibilities, in accordance with relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion on compliance for each major federal program and each major state financial assistance project. Our audit does not provide a legal determination of the County's compliance with the compliance requirements referred to above.

***Responsibilities of Management for Compliance***

Management is responsible for compliance with the requirements referred to above and for the design, implementation, and maintenance of effective internal control over compliance with the requirements of laws, statutes, regulations, rules and provisions of contracts or grant agreements applicable to the County's federal programs and state financial assistance projects.

### **Auditor's Responsibilities for the Audit of Compliance**

Our objectives are to obtain reasonable assurance about whether material noncompliance with the compliance requirements referred to above occurred, whether due to fraud or error, and express an opinion on the County's compliance based on our audit. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with GAAS, *Government Auditing Standards*, the Uniform Guidance, and Chapter 10.550 will always detect material noncompliance when it exists. The risk of not detecting material noncompliance resulting from fraud is higher than for that resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations or the override of internal control. Noncompliance with the compliance requirements referred to above is considered material, if there is a substantial likelihood that, individually or in the aggregate, it would influence the judgment made by a reasonable user of the report on compliance about the County's compliance with the requirements of each major federal program and each major state financial assistance project as a whole.

In performing an audit in accordance with GAAS, *Government Auditing Standards*, the Uniform Guidance, and Chapter 10.550 we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material noncompliance, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the County's compliance with the compliance requirements referred to above and performing such other procedures as we considered necessary in the circumstances.
- Obtain an understanding of the County's internal control over compliance relevant to the audit in order to design audit procedures that are appropriate in the circumstances and to test and report on internal control over compliance in accordance with the Uniform Guidance and Chapter 10.550, but not for the purpose of expressing an opinion on the effectiveness of the County's internal control over compliance. Accordingly, no such opinion is expressed.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and any significant deficiencies and material weaknesses in internal control over compliance that we identified during the audit.

### **Other Matters**

The results of our auditing procedures disclosed instances of noncompliance which are required to be reported in accordance with the Uniform Guidance and which are described in the accompanying schedule of findings and questioned costs as item 2024-005. Our opinion on each major federal program is not modified with respect to these matters.

*Government Auditing Standards* requires the auditor to perform limited procedures on the County's response to the noncompliance findings identified in our compliance audit described in the accompanying schedule of findings and questioned costs. The County's response was not subjected to the other auditing procedures applied in the audit of compliance and, accordingly, we express no opinion on the response.

### **Report on Internal Control Over Compliance**

Our consideration of internal control over compliance was for the limited purpose described in the Auditor's Responsibilities for the Audit of Compliance section above and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies in internal control over compliance and therefore, material weaknesses or significant deficiencies may exist that were not identified. However, as discussed below, we did identify a deficiency in internal control over compliance that we consider to be a material weakness.

*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 on a timely basis. A *material weakness in internal control over compliance* is a deficiency, or a combination of deficiencies, in internal control over compliance, such that there is a reasonable possibility that material noncompliance with a type of compliance requirement of a federal program 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 that is less severe than a material weakness in internal control over compliance, yet important enough to merit attention by those charged with governance. We consider the deficiency in internal control over compliance described in the accompanying schedule of findings and questioned costs as item 2024-005 to be a material weakness.

Our audit was not designed for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, no such opinion is expressed.

*Government Auditing Standards* requires the auditor to perform limited procedures on the County's response to the internal control over compliance finding identified in our compliance audit described in the accompanying schedule of findings and questioned costs. The County's response was not subjected to the other auditing procedures applied in the audit of compliance and, accordingly, we express no opinion on the response.

The purpose of this report on internal control over compliance is solely to describe the scope of our testing of internal control over compliance and the results of that testing based on the requirements of the Uniform Guidance. Accordingly, this report is not suitable for any other purpose.

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

We have audited 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, 2024, and the related notes to the financial statements, which collectively comprise the County's basic financial statements. We issued our report thereon, dated, June 12, 2025, which contained unmodified opinions on those financial statements. Our report included an emphasis-of-matter paragraph relating to a material misstatement of the September 30, 2023, Statement of Changes in Fiduciary Net Position – Custodial Funds. Our opinions were not modified with respect to this matter. Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the basic financial statements. The accompanying schedule of expenditures of federal awards and schedule of expenditures of state financial assistance are presented for purposes of additional analysis as required by the Uniform Guidance and Chapter 10.550 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.

*RSM US LLP*

Tampa, Florida

June 30, 2025, except for our report on the Schedule of Expenditures of Federal and State Financial Assistance for which the date is June 12, 2025

**Hillsborough County, Florida**  
**Schedule of Expenditures of Federal Awards and State Financial Assistance**  
**Fiscal Year Ended Sep 30, 2024**

Federal Grantor/Program or Cluster Title /Pass-Through Grantor/Award Name and Year	Federal Assistance	Pass-Through Entity Identifying Number	Direct Award Contract/Grant Number	Total Federal Expenditures	Provided to Subrecipients
<b>DEPARTMENT OF AGRICULTURE</b>					
Child Nutrition Cluster					
National School Lunch Program					
Passed through Florida Department of Education:					
Natl Sch Brkfst/Lunch Prag Educ - 22	10.555	J73TRBXFJKK5		\$ (7)	\$ -
Natl Sch Brkfst/Lunch Prag Educ - 23	10.555	18305		25,638	-
Natl Sch Brkfst/Lunch Prag Educ - 24	10.555	18305		(610)	-
BOCC - CX13319-23 FL-Friendly Landscaping Prog	10.555	UNKNOWN		1,195	-
<b>Total National School Lunch Program and Child Nutrition Cluster</b>				<b>26,215</b>	<b>-</b>
Child and Adult Care Food Program					
Passed through Florida Department of Health:					
Child Care Food Program Head Start - 24	10.558	S-0812		1,203,822	-
Child Care Food Program Head Start - 23	10.558	S-0812		(5,295)	-
<b>Total Child and Adult Care Food Program</b>				<b>1,198,527</b>	<b>-</b>
<b>TOTAL DEPARTMENT OF AGRICULTURE</b>				<b>1,224,742</b>	<b>-</b>
<b>DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT</b>					
CDBG - Entitlement Grants Cluster					
Community Development Block Grants/Entitlement Grants					
Community Development Block Grant HUD - 19	14.218		B-23-UC-12-0002	22,241	-
Community Development Block Grant HUD - 20	14.218		B-20-UW-12-0002	22,578	(5,018)
COVID-19 Community Development Block Grant CV - 20	14.218		B-20-UW-12-0002	1,540,747	791,519
Community Development Block Grant HUD - 21	14.218		B-21-UC-12-0002	430,675	68,987
Community Development Block Grant HOME Invest - 22	14.218		B-22-UC-12-0002	720,758	302,822
Community Development Block Grant HUD - 23	14.218		E-23-UC-12-0002	616,636	303,763
Community Development Block Grant HUD - 24	14.218		B-18-UC-12-0002	1,768,759	961,591
Community Development Block Grant HUD - 22	14.218		B-18-DP-12-0002	865	-
<b>Total Community Development Block Grants/Entitlement Grants and CDBG-Entitlement Grants Cluster</b>				<b>5,123,258</b>	<b>2,423,665</b>
Emergency Solutions Grant Program					
COVID-19 Emergency Solutions Grant CV - 20	14.231		E-20-UW-12-0002	19,808	-
COVID-19 Emergency Solutions Grant CVII - 20	14.231		E-20-UW-12-0002	440,671	-
Emergency Solutions Grant - 22	14.231		CPD-22-06	3,960	-
Emergency Solutions Grant - 23	14.231		B-23-UC-12-0002	278,347	-
Emergency Solutions Grant - 24	14.231		B-24-UC-12-0002	433,505	-
<b>Total Emergency Solutions Grant Program</b>				<b>1,176,291</b>	<b>-</b>

Home Investment Partnerships Program							
Home Investment Partnerships Program - 20	14.239		M20-UCI 20208	167,441	-		
Home Investment Partnerships Program - 21	14.239		M11-UCI 20208	980,609	-		
COVID-19 Home Investment Partnerships Program ARP- 21	14.239		M-21-UPI 20208	1,094,664	-		
Home Investment Partnerships Program - 22	14.239		M22-UCI 20208	2,497,383	952,362		
Home Investment Partnerships Program - 23	14.239		M23-UCI 20208	185,179	72,547		
BOCC - AH13412-24 HOME Investment Ptp	14.239		M24-UCI 20208	241,270	-		
BOCC - CX13419-24 FL-Friendly Landscaping Prog	14.239		UNKNOWN	189,276	-		
<b>Total Home Investment Partnerships Program</b>				<b>5,355,822</b>	<b>1,024,909</b>		
<b>TOTAL DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT</b>				<b>11,655,372</b>	<b>3,448,574</b>		
<b>DEPARTMENT OF THE INTERIOR - NATIONAL PARK SERVICE</b>							
Cooperative Research and Training Programs - Resources of the National Park System							
Baywide Benthic Monitoring EP13427-24	15.945		7320A	39,722	-		
<b>Total Cooperative Research and Training Programs - Resources of the National Park System</b>				<b>39,722</b>	-		
<b>TOTAL DEPARTMENT OF THE INTERIOR - NATIONAL PARK SERVICE</b>				<b>39,722</b>	-		
<b>DEPARTMENT OF JUSTICE</b>							
Comprehensive Forensic DNA Analysis Grant Program							
HCSO Prosecuting Cold Cases using DNA	16.036		15PBJA-21-GG-04363-DNAX	41,946	-		
<b>Total Comprehensive Forensic DNA Analysis Grant Program</b>				<b>41,946</b>	-		
Veterans Treatment Court Discretionary Grant Program							
Veterans Treatment Court Grant -23	16.043		UNKNOWN	131,295	-		
<b>Total Veterans Treatment Court Discretionary Grant Program</b>				<b>131,295</b>	-		
Crime Victim Assistance/Discretionary Grants							
HCSO-FY2020 Law Enforcement Victim's Specialist	16.582		2020V3GX0014	109,902	-		
<b>Total Crime Victim Assistance/Discretionary Grants</b>				<b>109,902</b>	-		
Treatment Court Discretionary Grant Program							
Bureau of Justice Assistance Marchman Act Drug Court Enhancement	16.585		2020-DC-BX-0144	139,333	-		
<b>Total Treatment Court Discretionary Grant Program</b>				<b>139,333</b>	-		
Edward Byrne Memorial Justice Assistance Grant Program							
Passed through Florida Department of Law Enforcement							
State Justice Assistance Grant (JAG) - 22	16.738	15PBJA-21-GG-00241-MUMU		(984)	(984)		
Federal Justice Assistance Grant (JAG) - 22	16.738	15PBJA-21-GG-01354-JAGX		6,337	6,337		
Passed through Florida Department of Law Enforcement							
Federal Justice Assistance Grant (JAG) FY 18 HCSO Aug Tech Cap	16.738	2020-JAGC-HILL-1-Y5-011		18,904	18,904		
Crime Center Tech Improvement Project-supplies project	16.738	8148		164,085	147,224		
<b>Total Edward Byrne Memorial Justice Assistance Grant Program</b>				<b>188,343</b>	<b>171,482</b>		
<b>TOTAL DEPARTMENT OF JUSTICE</b>				<b>610,818</b>	<b>171,482</b>		

**DEPARTMENT OF TRANSPORTATION**

## Highway Planning and Construction

## Passed through Florida Department of Transportation:

FY22 Federal Highway Admin PL-112	20.205	YXMGKAPWPEQ7	(1,725)	-
FY23 Federal Highway Admin PL-112	20.205	YXMGKAPWPEQ7	1,896,855	-
FY23 Long Range Transportation Plan	20.205	YXMGKAPWPEQ7	707,917	-
FY24 Federal Highway Admin PL-112	20.205	YXMGKAPWPEQ7	464,507	-
FY24 Long Range Transportation Plan	20.205	YXMGKAPWPEQ7	14,417	-
BOCC - PW HC CAV Transportation Project	20.205	G2V06	389,438	-
BOCC - PW RRF8 LF Agreement	20.205	PGWKT576NH72	10,483	-
PW Gibsonton Dr/Fern Dr Imprv	20.205	G2E33 / D772 059	4,625,485	-
FY22 long Range Transportation Plan	20.205	YXMGKAPWPEQ7	12,500	-
<b>Total Highway Planning and Construction</b>			<b>8,119,876</b>	<b>-</b>

## Metropolitan Transportation Planning and State and Non-Metropolitan Planning and Research

## Passed through Florida Department of Transportation:

Federal Transit Admin Sec 5303 - 23	20.505	G2773	87,983	-
<b>Total Metropolitan Transportation Planning and State and Non-Metropolitan Planning and Research</b>			<b>87,983</b>	<b>-</b>

## Highway Safety Cluster

## State and Community Highway Safety

Work Zone Education	20.600	G2R28	167,566	-
Triple I - Motorcycle Safety	20.600	G2R18	174,888	-
Teen Driver Education	20.600	G2Q68	99,922	-
Speed - Know Your Limits	20.600	G2Q20	249,233	-
Occupant Protection Education & Enforcement Operation	20.600	G2R62	96,920	-
<b>Total State and Community Highway Safety</b>			<b>788,529</b>	<b>-</b>

## National Priority Safety Programs

Operation Trident - Outreach and Education	20.616	G2R08	355,444	-
<b>Total National Priority Safety Programs</b>			<b>355,444</b>	<b>-</b>

**Total Highway Safety Cluster**
**1,143,972 -**
**TOTAL DEPARTMENT OF TRANSPORTATION**
**9,351,831 -**
**DEPARTMENT OF TREASURY**

## Emergency Rental Assistance Program

COVID-19 • Emergency Rental Assistance I	21.023	ERA0049, ERA1 - ERA-2101060135	81,190	-
COVID-19 - Emergency Rental Assistance II May 2021	21.023	ERA2 - ERA2-0510	1,612,945	-
<b>Total Emergency Rental Assistance Program</b>			<b>1,694,135</b>	<b>-</b>

## Coronavirus State And Local Fiscal Recovery Funds

## Passed through Florida Department of State

COVID-19 - American Rescue Plan 3 Act	21.027	Board Doc. 22-0786A/SLFRP0168	58,076,416	13,653,945
COVID-19 • 23 African American Cultural Center FI State Grant	21.027	Board Doc. 22-0786A	905,883	-
Shimberg Park Flood Mitigation Grant - 23	21.027	22FRP02	72,553	-
<b>Total Coronavirus State and Local Fiscal Recovery Funds</b>			<b>59,054,852</b>	<b>13,653,945</b>

Local Assistance and Tribal Consistency Fund					
COVID-19 - ARP Local Assistance and Tribal Consistency Fund	21.032		LATCF00971	89,769	-
<b>Total Local Assistance and Tribal Consistency Fund</b>				<b>89,769</b>	<b>-</b>
<b>TOTAL DEPARTMENT OF TREASURY</b>				<b>60,838,755</b>	<b>13,653,945</b>
<b>SMALL BUSINESS ADMINISTRATION</b>					
Small Business Development Centers					
Passed through the University of South Florida:					
23 Florida SBDC at USF Small Business Development Center	59.037	1424-1156-00-B		224,374	-
22 Florida SBDC at USF Small Business Development Center	59.037	NKAZLXLL7Z91		70,617	-
<b>Total Small Business Development Centers</b>				<b>294,991</b>	<b>-</b>
<b>TOTAL SMALL BUSINESS ADMINISTRATION</b>				<b>294,991</b>	<b>-</b>
<b>ENVIRONMENTAL PROTECTION AGENCY</b>					
Air Pollution Control Program Support					
County Clean Air Program - 21	66.001		00402320	534,230	-
County Clean Air Program - 22	66.001		060HBIO 0000 7-16-00	325	-
<b>Total Air Pollution Control Program Support</b>				<b>534,555</b>	<b>-</b>
Surveys, Studies, Research, Investigations, Demonstrations, and Special Purpose Activities Relating to the Clean Air Act					
National Air Toxics Trend Station (NATTS) - 22	66.034			14,852	-
County Clean Air Program - 23	66.034		7251	4,049	-
National Air Toxics Trend Station (NATTS) - 24	66.034		02D50823	28,428	-
Baywide Benthic Monitorin - 23	66.034		02D05221	3,161	-
County Clean Air Program - 22	66.034		7251	50,683	-
County Clean Air Program - 23	66.034		02005221	50,605	-
County Clean Air Program - 24	66.034		01D05920	54,445	-
National Air Toxics Trend Station (NATTS) - 23	66.034		01005920	102,173	-
<b>Total Surveys, Studies, Research, Investigations, Demonstrations, and Special Purpose Activities Relating to the Clean Air Act</b>				<b>308,396</b>	<b>-</b>
Geographic Programs - Gulf Coast Ecosystem Resoration Council Comprehensive Plan Component					
Cockroach Bay Invasive Plant Removal	66.130			2,058	-
<b>Total Gulf Coast Ecosystem Resoration Council Comprehensive Plan Component</b>			OOD70018	<b>2,058</b>	<b>-</b>
Gulf Coast Ecosystem Restoration Council Oil Spill Impact Program					
Passed through the Florida Department of Environmental Protection					
RESTORE Act Bahia Beach Costal Restoration -21	87.052	GNSSP20FL0012-01-00		214,940	-
<b>Total Gulf Coast Ecosystem Restoration Council Oil Spill Impact Program</b>				<b>214,940</b>	<b>-</b>
<b>TOTAL ENVIRONMENTAL PROTECTION AGENCY</b>				<b>1,059,950</b>	<b>-</b>

**DEPARTMENT OF HEALTH AND HUMAN SERVICES**

Aging Cluster

Special Programs for the Aging Title III, Part B, Grants for Supportive Services and Senior Centers

Passed through Florida Department of Elder Affairs, then through West Central Florida

Agency on Aging:

FY 22 Senior Adult Day Care Center Program	93.044	ARP-21/24-HILL	352,617	-
FY 23 Senior Adult Day Care Center Program	93.044	OAA-2023-HILL	364,499	-
FY 24 Senior Adult Day Care Center Program	93.044	OAA-2024-HILL	420,407	-
<b>Total Special Programs for the Aging, Title III, Part B, Grants for Supportive Services and Senior Centers</b>			<b>1,137,523</b>	<b>-</b>

Special Programs for the Aging Title III, Part C, Nutrition Services

Passed through Florida Department of Elder Affairs, then through West Central Florida

Agency on Aging:

OAC-1 SCNAP Congregate Meals 22 Title 3C1	93.045	ARP-21/24-HILL	723,955	-
OAC-2 SCNAP Home Delivered Meals 22 Title 3C2	93.045	ARP-21/24-HILL	58,375	-
Congregate Meals Title III-CI -23	93.045	OAA-2023-HILL	544,455	-
Home Deliv Meals Title 111-2 - 23	93.045	OAA-2023-HILL	1,306,151	-
Congregate Meals Title III-CI -24	93.045	OAA-2024-HILL	759,949	-
Home Deliv Meals Title 111-2 - 24	93.045	OAA-2024-HILL	1,210,262	-
NSIP Nutrition Incentive Svc Prog - 23	93.045	NSIP-2022-HILL	99,362	-
NSIP Nutrition Incentive Svc Prog - 24	93.045	NSIP-2023-HILL	289,083	-
<b>Total Special Programs for the Aging Title III, Part C, Nutrition Services</b>			<b>4,991,593</b>	<b>-</b>
<b>Total Aging Cluster</b>			<b>6,129,116</b>	<b>-</b>

National Family Caregiver Support, Title III, Part E

Passed through Florida Department of Elder Affairs, then through West Central Florida

Agency on Aging:

Caregiver Svcs Title III-E - 22 OA-3 Respite Services	93.052	ARP-21/24-HILL	57,352	-
Caregiver Svcs Title III-E - 23 OA-3 Respite Services	93.052	OAA-2023-HILL	15,278	-
Caregiver Svcs Title III-E - 24 OA-3 Respite Services	93.052	OAA-2024-HILL	201,405	-
<b>Total National Family Caregiver Support, Title III, Part E</b>			<b>274,035</b>	<b>-</b>

Substance Abuse and Mental Health Services Projects of Regional and National Significance

Passed through Hillsborough County Anti Drug Alliance:

SAMHSA Enhanced Jail Diversion - 22	93.243	5H79SM 080608-05	85,971	48,254
SAMHSA - Fam Dep Treatment Exp Yr 5 of 5 -21	93.243	SH79SM080608-04	2,072	-
<b>Total Substance Abuse and Mental Health Services Projects of Regional and National Significance</b>			<b>88,042</b>	<b>48,254</b>

Low-Income Household Water Assistance Program

Passed through Florida Department of Economic Opportunity:

COVID-19 - 21 LIHEAP - CARES Act	93.499	2102FLE5C6	30,108	-
<b>Total Low-Income Household Water Assistance Program</b>			<b>30,108</b>	<b>-</b>

Low-Income Home Energy Assistance				
Passed through Florida Department of Elder Affairs, then through Senior Connection Center:				
Emergency Home Assistance Program - 21	93.568	EH-21/24-HILL	(359)	-
low-Income Home Energy Assistance Program - 23	93.568	E2003	4,004,058	-
PW13170-21 CW Floodway Update and Re-Delineation	93.568	UNKNOWN	136,062	-
Emergency Home Assistance Program - 23	93.568	EH-21/24-HILL	172,239	-
low-Income Home Energy Assistance Program - 24	93.568	E2003	1,669,276	-
Emergency Home Assist Prog (EHEAP) - 24	93.568	UNKNOWN	57,774	-
<b>Total Low-Income Energy Assistance</b>			<b>6,039,050</b>	<b>-</b>
Child Support Services				
Passed through Florida Department of Revenue:				
Child Support Enforcement - Title IV-D	93.563	CDC29	1,346,922	-
<b>Total Child Support Services</b>			<b>1,346,922</b>	<b>-</b>
Community Services Block Grant				
Passed through Florida Department of Economic Opportunity:				
Community Services Block Grant - 20	93.569	WVR6ECT1G9F8	(110)	-
Community Services Block Grant - 21	93.569	WVR6ECT1G9F8	(12,374)	-
Community Services Block Grant - 23	93.569	WVR6ECT1G9F8	1,037,024	-
Community Services Block Grant - 24	93.569	WVR6ECT1G9F8	522,627	-
<b>Total Community Services Block Grant</b>			<b>1,547,167</b>	<b>-</b>
Head Start Cluster				
Head Start				
COVID-19 - Head Start & Early Head Start CRRSA & ARP - 21	93.600	04CH011252-04-03/PGWKT576 NH72	1,271,377	-
Early Head Start Program Operations - 22	93.600	04CH011252-04-03/PGWKT576 NH72	(6,865)	-
Early Head Start Program Operations - 23	93.600	04CH011252-05-03/PGWKT576 NH72	985,946	-
Early Head Start Program Operations - 24	93.600	04CH011252-03	5,052,811	2,389,863
Head Start Program Operations - 23	93.600	04CH011252-03	(257,881)	-
Head Start Program Operations - 22	93.600	04CH011252-03	6,523,377	-
Head Start Program Operations - 24	93.600	04CH011252-03	24,959,193	10,224,699
<b>Total Headstart Cluster and Total Headstart</b>			<b>38,527,958</b>	<b>12,614,562</b>
Foster Care_Title IV-E				
Passed through Eckerd Youth Alternatives:				
Emerg Shelter Care Reside - 23	93.658	GBB12	161,047	-
Emerg Shelter Care Reside - 24	93.658	GBC01	41,420	-
<b>Total Foster Care Title IV-E</b>			<b>202,468</b>	<b>-</b>
Ending the HIV Epidemic: A Plan for America - Ryan White HIV/AIDS Program Parts A and B				
Ending the HIV Epidemic RW Parts A and B -23	93.686	6 UT8HA33941-04-04	1,335,430	330,415
Ending the HIV Epidemic RW Parts A and B -24	93.686	UT833941	1,242,334	303,431
<b>Total Ending the HIV Epidemic: A Plan for America - Ryan White HIV/AIDS Program Parts A and B</b>			<b>2,577,765</b>	<b>633,846</b>

HIV Emergency Relief Project Grants					
Ryan White Part A-HIV/AIDS Prog - 23	93.914		6 H89HA00024-30-04	5,590,646	624,003
Ryan White Part A-HIV/AIDS Prog - 24	93.914		6 H89HA00024-31-03	6,691,061	700,317
<b>Total HIV Emergency Relief Project Grants</b>				<b>12,281,707</b>	<b>1,324,320</b>
<b>TOTAL DEPARTMENT OF HEALTH AND HUMAN SERVICES</b>				<b>69,044,338</b>	<b>14,620,982</b>
<b>EXECUTIVE OFFICE OF THE PRESIDENT</b>					
High Intensity Drug Trafficking Areas Program					
HIDTA- Central Florida 23	95.001		G23CF00009A	34,436	-
HIDTA- Central Florida 24	95.001		G24CF00009A	81,437	-
<b>Total High Intensity Drug Trafficking Areas Program</b>				<b>115,873</b>	<b>-</b>
<b>DEPARTMENT OF HOMELAND SECURITY</b>					
Disaster Grants Public Assistance (Presidential Declared Disasters)					
2022 Hurricane Ian Communications Repairs	97.036		DR-4673-Z3098	80,250	-
2022 Hurricane Ian In-County Labor and Facilities Damages	97.036		DR-4673-Z3098	31,392	-
2023 Hurricane Idalia In-County Reimbursements	97.036		DR-4673-Z4008	352,504	-
<b>Total Disaster Grants Public Assistance (Presidential Declared Disasters)</b>				<b>464,146</b>	<b>-</b>
Hazard Mitigation Grant					
FEMA Flood Mitigation 56th and Hanna	97.039		4337-260-R	73,621	-
<b>Total Hazard Mitigation Grant</b>				<b>73,621</b>	<b>-</b>
Emergency Management Performance Grants					
Passed through Florida Division of Emergency Management:					
Emer Mgt State/Lcl Prog - 23	97.042	G0478		579,198	-
Erner Mgt State/Lei Prog - 22	97.042	G0432		2,859,598	-
<b>Total Emergency Management Performance Grants</b>				<b>3,438,796</b>	<b>-</b>
Assistance to Firefighters Grant					
AFG Auto Chest Comp - 22	97.044		EMW-2021-FG-01706	672,000	-
<b>Total Assistance to Firefighters Grant</b>				<b>672,000</b>	<b>-</b>
Port Security Grant Program					
Passed through Manatee Port Authority:					
Port Security Grant Program FEMA Grant - 2022 HCSO	97.056	EMW-2023-PU-00185		332,002	-
Port Security Grant Program FEMA Grant - 2023 HCSO	97.056	EMW-2022-PU-00192		59,373	-
<b>Total Port Security Grant Program</b>				<b>391,375</b>	<b>-</b>
Homeland Security Grant Program					
Passed through Florida Division of Emergency Management:					
State Homeland Security Program - 23	97.067	R0896		56,252	-
State Homeland Security Program - 22	97.067	R0619		167,115	-
Homeland Security Grant Hillsborough County TF3 - 22	97.067	R0620		(19,004)	-
<b>Total Homeland Security Grant Program</b>				<b>204,363</b>	<b>-</b>

Staffing for Adequate Fire and Emergency Response (SAFR)				
Staffing for Adequate Fire & Emergency Response (SAFER) Grant - 23	97.083	EMW-2020-FF-01218	4,372,252	-
<b>Total Staffing for Adequate Fire &amp; Emergency Response</b>			<b>4,372,252</b>	<b>-</b>
Homeland Security Biowatch Program				
Homeland Security Biowatch Program Federal BioWatch Program 23	97.091	EMW-2021-FF-01510	293,419	-
Homeland Security Biowatch Program Federal BioWatch Program 24	97.091	06OHBIO00007	167,358	-
<b>Total Homeland Security Biowatch Program</b>			<b>460,777</b>	<b>-</b>
<b>TOTAL DEPARTMENT OF HOMELAND SECURITY</b>			<b>10,077,330</b>	<b>-</b>
<b>TOTAL EXPENDITURES OF FEDERAL AWARDS</b>			<b>\$ 164,313,723</b>	<b>\$ 31,894,983</b>

**Hillsborough County, Florida**  
**Schedule of Expenditures of Federal Awards and State Financial Assistance**  
**Fiscal Year Ended Sep 30, 2024**

State Grantor/Pass-Through Grantor/Program Title	CSFA Number	Pass-Through Entity Identifying Number or Direct Award	Total State Expenditures	Provided to Subrecipients
<b>EXECUTIVE OFFICE OF THE GOVERNOR</b>				
Emergency Management Programs				
Emergency Management Preparation and Assistance 23	31.063	A0343	\$ 79,355	\$ -
Emer Mgt Prep/Assist Prog - 24	31.063	H8900024	26,451	-
<b>Total Emergency Management Programs</b>			<b>105,806</b>	<b>-</b>
Emergency Management Projects				
Hazardous Materials Planning and Data Update - 22	31.067	T0300	11,605	-
<b>Total Emergency Management Projects</b>			<b>11,605</b>	<b>-</b>
Urban Search and Rescue Sustainment Program				
Urban Search & Rescue	31.078	T0228	429,671	-
<b>Total Urban Search and Rescue Sustainment Program</b>			<b>429,761</b>	<b>-</b>
<b>TOTAL EXECUTIVE OFFICE OF THE GOVERNOR</b>			<b>547,172</b>	<b>-</b>
<b>DEPARTMENT OF ENVIRONMENTAL PROTECTION</b>				
Local Government Cleanup Contracting				
Petro Site Cleanup - 23	37.024	GC894	985,873	-
<b>Total Local Government Cleanup Contracting</b>			<b>985,873</b>	<b>-</b>
Statewide Water Quality Restoration Projects				
DEP Gibsonton Septic to Sewer Grant	37.039	WG014/02D65823	1,400,925	-
Ruskin and Wimauma LPSS Septic to Sewer Grant	37.039	QG009	605,570	-
ARP 3 Act Project Fund	37.039	FD10036	82,771	-
<b>Total Statewide Water Quality Restoration Projects</b>			<b>2,089,266</b>	<b>-</b>
Delegated Title V Air Pollution Control Activities				
Air Pollution Control Title V 23	37.043	TV026	223,815	-
Pollutant Stge Sys Compliance EP 13322-23	37.043	GC915	387,939	-
BOCC - ET13288-22 911 State Grant Program	37.043	GC915	2,468,377	-
BOCC - EP13421-24 Petro Site Cleanup Fdep G	37.043	GC894	419,784	-
BOCC - EP13422-24 Pollutant Stge Sys Compli	37.043	GC915	140,339	-
BOCC - EP13420-24 Air Pollution Control TitV	37.043	TV026	80,178	-
<b>Total Delegated Title V Air Pollution Control Activities</b>			<b>3,720,433</b>	<b>-</b>
Resilient Florida Program				
BOCC - FDEP Vulnerability Assessment Grant 23PLN128	37.098	23PLN128	239,600	-
BOCC - FDEP Port Tampa Bay Vulnerability Assessment and Resiliency Planning Project Grant 22PLN80	37.098	22PLN80	74,985	-
<b>Total Resilient Florida Program</b>			<b>314,585</b>	<b>-</b>
<b>TOTAL DEPARTMENT OF ENVIRONMENTAL PROTECTION</b>			<b>7,110,157</b>	<b>-</b>

<b>DEPARTMENT OF ECONOMIC OPPORTUNITY</b>				
Facilities for New Professional Sports Retained Professional Sports, or Retained Spring Franchise	40.040	UNKNOWN	2,000,004	-
<b>Total Facilities for New Professional Sports Retained Professional Sports, or Retained Spring Franchise and</b>				
<b>Total DEPARTMENT OF ECONOMIC OPPORTUNITY</b>			<b>2,000,004</b>	<b>-</b>
<b>FLORIDA HOUSING FINANCE CORPORATION</b>				
State Housing Initiatives Partnership (SHIP) Program				
SHIP Program yr 28 FY 2020	40.901	1078700	6,056	
SHIP Program yr 29 FY 2021	40.901	1078800	4,112,460	-
SHIP Program yr 30 FY 2022	40.901	1078900	1,178,348	-
SHIP Program yr 30 FY 2023	40.901	UNKNOWN	13,414	-
<b>Total State Housing Initiatives Partnership (SHIP) Program and TOTAL FLORIDA HOUSING FINANCE CORPORATION</b>			<b>5,310,278</b>	<b>-</b>
<b>DEPARTMENT OF LEGAL AFFAIRS AND ATTORNEY GENERAL</b>				
Florida Network of Children's Advocacy Centers				
FNCAC/OAG (Office of the Atty. General) - 23	41.031	CAC17 13TH JC FY23-24	165,158	-
FNCAC/OAG (Office of the Atty. General) - 24	41.031	CAC17 13TH JC FY24-25	39,177	-
<b>Total Florida Network of Children's Advocacy Centers and TOTAL DEPARTMENT OF LEGAL AFFAIRS AND ATTORNEY GENERAL</b>			<b>204,335</b>	<b>-</b>
<b>DEPARTMENT OF FINANCIAL SERVICES</b>				
Fire Decontamination Equipment Grant Project				
BOCC - FR13368-23 FF Cancer Decon Equip	43.013	UNKNOWN	20,825	-
<b>Total Fire Decontamination Equipment Grnat Project and TOTAL DEPARTMENT OF FINANCIAL SERVICES</b>			<b>20,825</b>	<b>-</b>
<b>DEPARTMENT OF FACILITIES MANAGEMENT AND REAL ESTATE SERVICES</b>				
Cultural Facilities Grant Program				
African American Cultural Center FL State Grant (900.844)	45.014	UNKNOWN	32,214	-
<b>Total Cultural Facilities Grant Program</b>			<b>32,214</b>	<b>-</b>
<b>DEPARTMENT OF STATE AND SECRETARY OF STATE</b>				
State Aid to Libraries				
State Aid to Libraries - 23	45.030	23-ST-20 (23.1.sa.000.085)	587,971	553
FY24 State Aid to Libraries	45.030	LS10428-24	799,295	373,419
<b>Total State Aid to Libraries</b>			<b>1,387,266</b>	<b>373,972</b>
General Program Support				
23 Division of Cultural Affairs Grant	45.061	1914177-61-23	9,686	-
23 Division of Cultural Affairs Grant	45.061	1914177-61-23	53,193	-
<b>Total General Program Support</b>			<b>62,878</b>	<b>-</b>
<b>TOTAL DEPARTMENT OF STATE AND SECRETARY OF STATE</b>			<b>1,450,144</b>	<b>373,972</b>
<b>DEPARTMENT OF EDUCATION AND COMMISSIONER OF EDUCATION</b>				
Voluntary Pre-Kindergarten Education Program				
Passed through Early Learning Coalition of Hillsborough County Inc.				
22 Head Start Program VPK	48.108	04CH011252-02	(10,745)	-
23 Head Start Program VPK	48.108	04CH011252-03	21,640	-
23 Head Start Program VPK	48.108	04CH011252	201,754	-
24 Head Start Program VPK	48.108	04CH011252-04	1,313,642	430,514
<b>Total Voluntary Pre-Kindergarten Education Program</b>			<b>1,526,291</b>	<b>430,514</b>

Coach Aaron Feis Guardian Program Guardian Program				
HCSO - FY 2023-24 Guardian Grant	48.140	96J-90210-4D001	75,111	-
<b>Total Coach Aaron Feis Guardian Program</b>			<b>75,111</b>	<b>-</b>
<b>TOTAL DEPARTMENT OF EDUCATION AND COMMISSIONER OF EDUCATION</b>			<b>1,601,402</b>	<b>430,514</b>
<b>DEPARTMENT OF TRANSPORTATION</b>				
Florida Commission for Transportation Disadvantaged (CTD) Trip and Equipment Grant Program				
Transportation Disadvantaged (Sunshine Line) - 23	55.001	G2K49	1,621,415	-
Transportation Disadvantaged (Sunshine Line) - 24	55.001	G2K49	635,434	-
<b>Total Florida Commission for the Transportation Disadvantaged (CTD) Trip and Equipment Grant Program</b>			<b>2,256,849</b>	<b>-</b>
CTD Planning Grant Program				
Commission for the Transportation Disadvantaged - 23	55.002	G2I91	53,371	-
BOCC - MP13452-24 Comm for Transp Disadvantaged Plng	55.002	G3013	395	-
<b>Total Florida Commission for the Transportation Disadvantaged (CTD) Planning Grant Program</b>			<b>53,766</b>	<b>-</b>
Local Transportation Projects				
South County Trail - 19th Ave NE	55.039	G1840	152,337	-
<b>Total Local Transportation Projects</b>			<b>152,337</b>	<b>-</b>
<b>TOTAL DEPARTMENT OF TRANSPORTATION</b>			<b>2,462,952</b>	<b>-</b>
<b>DEPARTMENT OF CHILDREN AND FAMILIES</b>				
Out-of-Home Supports				
24 Children's Network of Hillsborough	60.074	UNKNOWN	8,363	-
Out-of-Home Supports	60.074	JB13359-23	34,144	-
<b>Total Out-of-Home Supports</b>			<b>42,507</b>	<b>-</b>
Criminal Justice, Mental Health, and Substance Abuse Reinvestment Grant Program				
CJMHSR Reinvestment Grant - 20	60.115	LHZ98	55,928	-
CJMHSR Reinvestment Grant - 22	60.115	LHZ98	344,899	344,899
<b>Total Criminal Justice, Mental Health, and Substance Abuse Reinvestment Grant Program</b>			<b>400,827</b>	<b>344,899</b>
<b>TOTAL DEPARTMENT OF CHILDREN AND FAMILIES</b>			<b>443,334</b>	<b>344,899</b>
<b>DEPARTMENT OF HEALTH</b>				
County Grant Awards				
EMS County Grant Awards-23	64.005	C1029	28,357	8,220
<b>Total County Grant Awards</b>			<b>28,357</b>	<b>8,220</b>
<b>TOTAL DEPARTMENT OF HEALTH</b>			<b>28,357</b>	<b>8,220</b>

**DEPARTMENT OF ELDER AFFAIRS**

Home Care for the Elderly  
Passed through Senior Connection Center, Inc.

Home Care for the Elderly - 23  
BOCC - AG13408-24 Home Care For The Elderly  
**Total Home Care for the Elderly**

65.001	HCE-23/24-HILL / HGQKU2E5RKL9	177,326	-
65.001	HCE-24/25-HILL	38,684	-
		<u>216,010</u>	<u>-</u>

Alzheimer's Respite Services  
Passed through Senior Connection Center, Inc.

ADI Respite Care - 23  
BOCC - AG13405-24 Alzheimer Disease Initiat  
**Total Alzheimer's Respite Services**

65.004	ADI-23/24-HILL / HGQKU2E5RKL9	1,737,897	-
65.004	ADI-24/25-HILL	327,965	-
		<u>2,065,862</u>	<u>-</u>

Local Services Programs  
Passed through Senior Connection Center, Inc.

Local Services Program Homemakers  
BOCC - AG13404-24 Homemkr Local Svc Prog  
**Total Local Services Programs**

65.009	LSP-23/24-HILL / HGQKU2E5RKL9	86,352	-
65.009	LSP-24/25-HILL	20,599	-
		<u>106,951</u>	<u>-</u>

Community Care for the Elderly  
Passed through Senior Connection Center, Inc.

Community Care for the Elderly - 23  
BOCC - AG13407-24 Community Care For The El  
**Total for Community Care for the Elderly**

65.010	CCE-23/24-HILL / HGQKU2E5RKL9	2,996,460	-
65.010	CCE-24/25-HILL	490,688	-
		<u>3,487,148</u>	<u>-</u>

**TOTAL DEPARTMENT OF ELDER AFFAIRS**

<u>5,875,971</u>	<u>-</u>
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**DEPARTMENT OF LAW ENFORCEMENT**

Investigative Services

Hillsborough County Sherriff's Office Regional K9 Training and Boarding Facility  
Phase 2 HCSO K9 Traning and Boarding Facilty APR

71.064	L8027	185,000	-
		<u>185,000</u>	<u>-</u>

**Total Hillsborough County Sherriff's Office Regional K9 Training and Boarding Facility**

Multi-Colony Forensic Genetic Genealogy Testing (Collier, Orange, Hillsborough, Palm Beach)  
2023 APR Multi-County Forensic Genetic Genealogy Testing (Hillsborough)

71.104	3W015	87,956	-
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**Total Multi-Colony Forensic Genetic Genealogy Testing (Collier, Orange, Hillsborough, Palm Beach)**

<u>87,956</u>	<u>-</u>
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Hillsborough County Sheriff's Office Helicopter  
HCSO - FY 2024 HCSO Helicopter APR  
**Total Hillsborough County Sheriff's Office Helicopter**

71.143	PB002	7,704,966	-
		<u>7,704,966</u>	<u>-</u>

**TOTAL DEPARTMENT OF LAW ENFORCEMENT**

<u>7,977,922</u>	<u>-</u>
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**DEPARTMENT OF JUVENILE JUSTICE**

Florida Network of Children's Advocacy Center Voluntary Contribution

FNCAC (DCF License Plate Vol Contribution -23

76.123

UNKNOWN

3,240

-

FNCAC (DCF License Plate Vol Contribution -24

76.123

UNKNOWN

2,545

-

**Total Florida Network of Children's Advocacy Center Voluntary Contribution****5,785****-**

Children and Families in Need of Services (CINS/FINS)

Passed through Florida Network of Youth and Family Services:

Florida Network Program - 23

80.005

10128

924,854

-

Florida Network Program - 24

80.005

10128

171,013

-

Domestic Violence Respite Services - 23

80.005

D2055

422,026

-

BOCC - CS13478-24 Dom Violence Respite Svcs

80.005

D2055

109,683

-

**Total Children and Families in Need of Services (CINS/FINS) and TOTAL DEPARTMENT OF JUVENILE JUSTICE****1,627,576****-****TOTAL DEPARTMENT OF JUVENILE JUSTICE****1,633,361****-****TOTAL EXPENDITURES OF STATE FINANCIAL ASSISTANCE****\$ 36,698,428****\$ 1,157,605****TOTAL EXPENDITURES OF FEDERAL AWARDS AND STATE FINANCIAL ASSISTANCE****\$ 201,012,151****\$ 33,052,588**

**HILLSBOROUGH COUNTY, FLORIDA**  
**Notes to the Schedules of Expenditures of**  
**Federal Awards and State Financial Assistance**  
For the fiscal year ended September 30, 2024

**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 (the Schedule), only the primary government and the Hillsborough County City-County Planning Commission, a discretely presented component unit, are included in the reporting entity; the Housing Finance Authority of Hillsborough County, the other discretely presented component unit, is not included.

**Note 2 – Summary of Significant Accounting Policies**

Expenditures reported on the Schedules are reported using the modified accrual basis of accounting for governmental funds and using the accrual basis of accounting in the proprietary funds. In the accompanying Schedules of Expenditures of Federal Awards and State Financial Assistance only the Palm River Water and Sewer Expansion project (CSFA Number 37.039) is reported on the accrual basis of accounting. For more information on the basis of accounting, see Note 1.C. of the County's Basic Financial Statements.

**Note 3 – Basis of Presentation**

Expenditures are recognized following the cost principles contained in Title 2 U.S. Code of Federal Regulations Part 200, Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards (Uniform Guidance) and State of Florida Chapter 10.550, wherein certain types of expenditures are not allowable or are limited as to reimbursement. The information in this Schedule is presented in accordance with the requirements of the Uniform Guidance, and Chapter 10.550, Rules of the Auditor General. Therefore, some amounts presented in this Schedule may differ from amounts presented in or used in the preparation of the basic financial statements.

**Note 4 – Negative Figures on the Schedule**

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 returned or not received. Although the current expenditure on a grant may be negative, the total expenditure on the grant is expected to be positive over its entire period of performance.

**HILLSBOROUGH COUNTY, FLORIDA**  
**Notes to the Schedules of Expenditures of**  
**Federal Awards and State Financial Assistance**  
For the fiscal year ended September 30, 2024

**Note 5 – Capital Equipment Purchased with Grant Funds**

Capital Equipment purchased, which was \$5,000 or more and expected to last one year or longer, in the amount of \$1,727,078 was provided by various grants as noted below:

<b>ALN/CSFA</b>	<b>Grantor Agency</b>	<b>Amount</b>
66.034	Environmental Protection Agency	\$ 14,852
93.600	Department of Health and Human Services	734,538
97.044	Department of Homeland Security	584,348
97.091	Homeland Security Biowatch Program	73,938
31.078	Florida Executive Office of the Governor	319,402
	<b>Total</b>	<b>\$ 1,727,078</b>

**Note 6 – 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. These rebates are designated by the state of Florida to be financial assistance subject to the state Single Audit under CSFA 40.040, but previously designated them as reportable under CSFA 73.016.

**Note 7 – 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, 2024.

**Note 8 – 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 is 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: <https://hcf1.gov/government/budget/budget-information/cost-allocation-plans>. The County does not utilize a 10% de minimum indirect cost rate

## Hillsborough County, Florida

### Schedule of Findings and Questioned Costs Year Ended September 30, 2024

#### I – Summary of Independent Auditor's Results

##### Financial Statements

Type of report the auditor issued on whether the financial statements audited were prepared in accordance with GAAP:

Unmodified

Internal control over financial reporting:

Material weakness(es) identified?

    X     Yes

           No

Significant deficiency(ies) identified?

           Yes

    X     None Reported

Noncompliance material to financial statements noted?

           Yes

    X     No

##### Federal Awards

Internal control over major federal programs:

Material weakness(es) identified?

    X     Yes

           No

Significant deficiency(ies) identified?

           Yes

    X     None Reported

Type of auditor's report issued on compliance for major federal programs:

Unmodified

Any audit findings disclosed that are required to be reported in accordance with 2 CFR 200.516(a)?

    X     Yes

           No

Identification of major federal programs:

##### Assistance Listing Number(s)

21.027

93.563

93.914

##### Name of Federal Program or Cluster

COVID-19 Coronavirus State and Local Fiscal Recovery Funds

Child Support Services

HIV Emergency Relief Project Grants

Dollar threshold used to distinguish between type A and type B programs:

    \$     3,000,000

Auditee qualified as low-risk auditee?

           Yes

    X     No

##### State Financial Assistance

Internal control over major state financial assistance projects:

Material weakness(es) identified?

    X     Yes

           No

Significant deficiency(ies) identified?

           Yes

    X     None Reported

Type of auditor's report issued on compliance for major state financial assistance projects:

Unmodified

Any audit findings disclosed that are required to be reported in accordance with Chapter 10.550, Rules of the Auditor General?

    X     Yes

           No

Identification of major state financial assistance projects:

##### CSFA Number(s)

37.024

37.039

40.901

65.004

71.143

40.040

##### Name of State Financial Assistance Project

Local Government Cleanup Contracting

Statewide Water Quality Restoration Projects

State Housing Initiatives Partnership (SHIP) Program

Alzheimer's Respite Services

Hillsborough County Sheriff's Office Helicopter

Economic Development Partnerships

Dollar threshold used to distinguish between type A and type B projects:

    \$     1,100,953

## Hillsborough County, Florida

### Schedule of Findings and Questioned Costs (Continued) Year Ended September 30, 2024

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#### II – Financial Statement Findings Section

##### A. Internal Control Over Financial Reporting

#### Finding 2024-001: Material Weakness, Year End Closing Process

**Criteria:** The County's management team is responsible for financial reporting in the form of financial statements that present fairly, in all material respects, the respective financial position, changes in financial position and, where applicable, cash flows for governmental activities, business-type activities, the aggregate discretely presented component units, each major fund, and the aggregate remaining fund information of the County. Internal control policies and procedures should provide reasonable assurance regarding the reliability of the financial reporting process, including the accurate recording and disclosure of accounting transactions, events, and estimates.

Under a good system of internal control, all significant accounts should be reconciled on a regular basis to the underlying documentation, and thoroughly reviewed by a supervisory employee (other than the preparer), with necessary adjustments recorded in a timely manner.

**Condition:** In order to comply with generally accepted accounting principles, the County's management team was required to post adjustments to the original trial balance that was provided to the auditors. The adjustments were the result of issues identified by the auditors or untimely year end close processes. The last adjustment was provided to the audit team in April 2025. Adjustments impacted the following areas:

- **Governmental Activities:** \$7 billion understatement of Net Investment in Capital Assets and a corresponding overstatement of Unrestricted Net Position
- **General Fund:** \$1.4 million overstatement of Nonspendable Fund Balance
- **Governmental Activities:** \$10.4 million overstatement of Deferred Outflows of Resources – OPEB
- **Governmental Activities:** \$29.2 million overstatement of Deferred Inflows of Resources – OPEB
- **Water Fund:** \$2.7 million overstatement of Capital Contributions
- **Water Fund:** \$3.3 million understatement of Accounts Payable
- **ACFR Footnote Disclosures:** \$153.2 million understatement of Pension Expense

**Cause:** The root cause is the result of insufficient or untimely reviews of general ledger accounts balances, supporting schedules, reconciliations, closing entries and other documentation as performed by management.

**Effect or potential effect:** Management may not have accurate financial information upon which to base management decisions. Additionally, lack of a robust review process increases the chance that material misstatements of the County's financial statements will occur.

**Recommendation:** We recommend the County evaluate the process and internal controls over financial reporting in order to ensure readiness for the audit and to avoid numerous material audit journal entries and delays.

In addition, to improve the County's year-end financial reporting close process, which includes improving the quality and timeliness of preparing the annual financial and compliance reports, we recommend personnel perform thorough reviews of year-end general ledger accounts balances, supporting schedules, reconciliations, closing entries and other documentation. As well as perform these reviews periodically, such as quarterly or monthly, throughout the year.

**Views of responsible officials:** See corrective action plan.

## Hillsborough County, Florida

### Schedule of Findings and Questioned Costs (Continued) Year Ended September 30, 2024

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#### Finding 2024-002: Material Weakness, Custodial Funds Additions and Deductions

**Criteria:** The County's management is responsible for financial reporting in the form of financial statements that are presented fairly, in all material respects. Governmental Accounting Standards Board (GASB) 84, *Fiduciary Activities*, requires activity to be recognized in custodial funds on an accrual basis. It also indicates the government's own source revenue should not be included in a custodial fund.

**Condition:** The County included transfers between cash and investments and own source revenues within the additions and deductions balances reported on the financial statements.

**Context:** The additions and deductions reported in the FY2024 draft custodial funds were overstated by approximately \$4.7 billion. Additionally, the FY2023 financial statements additions and deductions reported in the custodial funds were overstated by \$4.2 billion.

**Cause:** The cause is lack of effective controls over financial reporting. Additions and deductions are not tracked within the general ledger but rather calculated based on balance sheet activity which included internal transfers and own source revenues.

**Effect:** The FY2024 draft financial statements contained a material overstatement of additions and deductions and the FY2023 financial statements were materially misstated. There was no impact on the ending fiduciary net position or the change in fiduciary net position in either year.

**Recommendation:** We recommend the County track additions and deductions for custodial funds within the general ledger.

**Views of responsible officials:** See corrective action plan.

Hillsborough County, Florida

Schedule of Findings and Questioned Costs (Continued)  
Year Ended September 30, 2024

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**Finding 2024-003: Material Weakness, Recognition of Intergovernmental Revenues**

**Criteria:** GASB Statement No. 33, *Accounting and Financial Reporting for Nonexchange Transactions*, dictates that revenues for voluntary nonexchange transactions should be recognized when all eligibility requirements are met. Eligibility requirements could include required characteristics of recipients, time requirements, offering resources on a reimbursement (“expenditure-driven”) basis upon approval of allowable costs, or certain other contingencies.

**Condition:** When testing intergovernmental revenues within the Intergovernmental Revenue major fund, we noted that certain grants have eligibility requirements that require the County to incur eligible costs for revenue recognition to occur. When performing revenue cutoff testing of the major fund, we noted revenues recorded after the period under audit, met eligibility requirements within the period under audit. It was determined that intergovernmental revenues were not being recognized in the period the eligibility requirements were met (i.e., when allowable costs were incurred). This resulted in intergovernmental revenues being understated and accounts receivable being understated by approximately \$19,665,000 within the Intergovernmental Revenue major fund.

**Cause:** The error occurred due to a post-closing entry that was prepared to increase revenues at year-end based on revenue recognition criteria being met. Internal controls over financial reporting related to revenue recognition did not properly identify the material error in intergovernmental revenue.

**Effect or potential effect:** The effect of this finding could have resulted in an understatement of revenues and fund balance within the Intergovernmental Revenue major fund.

**Recommendation:** We recommend management enhance controls and procedures to ensure post-close journal entries are thoroughly reviewed then incorporated within the financial statements in a timely manner to ensure accurate recognition of intergovernmental revenues.

**Views of responsible officials:** See corrective action plan.

## Hillsborough County, Florida

### Schedule of Findings and Questioned Costs (Continued) Year Ended September 30, 2024

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#### Finding 2024-004: Material Weakness, Internal Consistency and Reconciliation of the Annual Comprehensive Financial Report (ACFR)

**Criteria:** United States generally accepted accounting principles (U.S. GAAP), promulgated by the GASB, prescribe a financial reporting model found in GASB Statement No. 34, *Basic Financial Statements – and Management’s Discussion and Analysis – For State and Local Governments*, that focuses on consistent and accurate financial reporting for all government entities.

**Condition:** When reconciling the ACFR to underlying schedules and testing for internal consistency, the audit team identified inconsistencies between the County’s financial statements and footnote disclosures. Below is a listing of the significant inconsistencies:

- **Business-Type Activities:** The long-term accounts receivable balance reported on the Enterprise Fund’s Statement of Net Position was not consistent with the balance reported on the Government-wide Financial Statements. As a result of our review, we determined the balance reported on the Water Fund’s Statement of Net Position was overstated by approximately \$28 million.
- **Governmental Activities:** In relation to the County’s Transportation program, the ACFR improperly reported Grants and Contributions revenue as a negative balance.
- **Proprietary Fund Financial Statements:** The Internal Service Fund’s Statement of Net Position contained classification errors between current and noncurrent insurance claims payable. As a result, the County’s current insurance claims payable was overstated by \$7.3 million which was offset by a \$7.3 million understatement of noncurrent insurance claims payable.
- **Governmental Activities:** The Statement of Net Position contained classification errors between current and noncurrent notes payable. As a result, the County’s current notes payable were overstated by \$7.3 million which was offset by a corresponding understatement noncurrent notes payable.
- **Governmental Activities:** For compensated absences, the amount reported as a current liability on the Statement of Net Position was not consistent with the amount due within one year as reported in footnote 7. As a result, the County’s draft ACFR overstated current liabilities and understated noncurrent liabilities by \$49.6 million.

**Cause:** The reconciling errors and inconsistencies were due to not having proper internal controls over the review and reconciliation of the ACFR.

**Effect or potential effect:** The effect of this finding could have resulted in material errors in the Statement of Net Position and other inconsistencies throughout the ACFR.

**Recommendation:** We recommend the County enhance their controls over the precision of review of the ACFR. This includes ensuring an independent member of management with the skills, knowledge, and expertise around financial reporting both reviews the ACFR for internal consistency throughout and ties the ACFR to underlying accounting records. We also recommend that the County set up a checks and balances system to ensure the various balances with the financial statements and notes to the financial statements all reconcile.

**Views of responsible officials:** See corrective action plan.

#### B. Compliance and Other Matters

No matters to report.

**Hillsborough County, Florida**

**Schedule of Findings and Questioned Costs (Continued)**  
**Year Ended September 30, 2024**

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**III – Federal Award Findings and Questioned Costs**

A. Internal Control Over Compliance

**Finding 2024-005: Material Weakness and Noncompliance, Compiling and Reporting an Accurate Schedule of Expenditures of Federal Awards and State Financial Assistance (Repeat)**

Department of Health and Human Services

Assistance Listing Number: 93.600

Program Name: Head Start Cluster, Program Year 2022, 2023 and 2024

Department of the Treasury

Passed through the State of Florida Department of State

Assistance Listing Number: 21.027

Program Name: COVID-19 Coronavirus State and Local Fiscal Recovery Funds, Program Year 2023

Department of Health and Human Services

Passed through the State of Florida Department of Revenue

Assistance Listing Number: 93.563

Program Name: Child Support Enforcement – Title IV-D, Program Year 2024

Department of Environmental Protection

Catalog of State Financial Assistance Number: 37.039

Program Name: Statewide Water Quality Restoration Projects, Program Year 2024

Department of Economic Opportunity

Catalog of State Financial Assistance Number: 40.040

Program Name: Facilities for New Professional Sports Retained Professional Sports,  
or Retained Spring Franchise, Program Year 2024

Department of Education and Commissioner of Education

Passed through Early Learning Coalition of Hillsborough County Inc.

Catalog of State Financial Assistance Number: 48.108

Program Name: Head Start Program, Program Year 2023 and 2024

Department of Children and Families

Catalog of State Financial Assistance Number: 60.074

Program Name: Out of Home Supports, Program Year 2024

**Criteria:** The schedule of expenditures of federal awards and state financial assistance (the Schedule) should reflect expenditures of federal and state programs.

2 CFR 200.510(b) indicates that the auditee must prepare a schedule of expenditures of federal awards for the period covered by the auditee's financial statements which must include total federal awards expended as determined in accordance with 2 CFR 200.502.

Rule 69I-5.003 of the Department of Financial Services, Rules, Chapter 69I-5, Florida Administrative Code, State Financial Assistance (Florida Code), requires an auditee to prepare a schedule of expenditures of state financial assistance for the period covered by the auditee's financial statements.

## Hillsborough County, Florida

### Schedule of Findings and Questioned Costs (Continued) Year Ended September 30, 2024

---

**Condition:** During our audit, we observed that Schedule preparation, analysis, and review was not sufficient to detect and correct errors in the amount of federal and state award expenditures. This resulted in multiple iterations of the Schedule provided to the auditor and material changes to the balances reported on the Schedule. As a result, the Schedule did not comply with the requirements of the Uniform Guidance and the Florida Code. The County's total federal and state program expenditures increased (decreased) by \$31.2 and (\$8.4) million, respectively, to correct the errors.

**Cause:** Internal controls over financial reporting related to the Schedule were not sufficient to ensure that the Schedule and related grant reconciliations were accurate and timely.

**Questioned Costs:** None

**Context:** Federal award program expenditures were understated by approximately \$31.2 million and state award program expenditures were overstated by approximately \$8.4 million.

**Effect or potential effect:** Misstatements in the SEFA/SESA can result in the inaccurate identification of major programs, audit inefficiencies and SEFA/SESA amounts provided to the users of the compliance report that are misstated.

**Recommendation:** We recommend that management enhance controls and procedures to ensure federal and state award expenditures are accurately reported and reviewed regularly throughout the fiscal year in order to enhance the timeliness and accuracy of Schedule reporting.

**Views of responsible officials:** Management agrees with the finding. See corrective action plan.

#### B. Compliance

See Finding 2024-005.

**Hillsborough County, Florida**

**Schedule of Findings and Questioned Costs (Continued)**  
**Year Ended September 30, 2024**

---

**IV – State Financial Assistance Findings and Questioned Costs**

A. Internal Control Over Compliance

See Finding 2024-005.

B. Compliance

See Finding 2024-005.



## VICTOR D. CRIST

CLERK OF CIRCUIT COURT & COMPTROLLER  
HILLSBOROUGH COUNTY, FL

**Finding 2023-001:     Compiling and Reporting an Accurate Schedule of Expenditures of Federal Awards and State Financial Assistance.**

During our audit, we observed that Schedule preparation, analysis, and review was not occurring regularly during the fiscal year. This resulted in three iterations of the Schedule provided to the auditor and material changes in Schedule balances with each iteration. As a result, the Schedule total changed by approximately \$5 million.

**Status:**                      This finding was repeated in fiscal year 2024. See finding 2024-005

**Corrective Actions:**     Starting during Fiscal Year 2024, the County Finance Department has been preparing and analyzing quarterly draft Single Audit expenditures and other trial balance amounts with participation from grant fiscal staff throughout the County to improve the reporting of expenditures at year-end. There are also a variety of other initiatives to improve financial reporting and other grant-related processes. An interorganizational Grants Workgroup has been started to have periodic meetings to work on root causes that affect the accounting of grant expenditures.

**Finding 2023-002:     Recognition of Intergovernmental Revenues**  
When testing intergovernmental revenues within the COVID Relief major fund, we noted that certain grants have eligibility requirements that require the County to incur eligible costs in order for revenue recognition to occur. When performing an initial analytical review of the major fund, we noted revenues were significantly higher than expenditures. It was determined that intergovernmental revenues were being recognized before eligibility requirements were met (i.e., before allowable costs were incurred). This resulted in intergovernmental revenues being overstated and unearned revenues being understated by approximately \$176,300,000 within the COVID Relief major fund.

**Status:**                      Corrective actions were taken. This finding was corrected in fiscal year 2024.

**Finding 2023-003:     Internal Consistency and Reconciliation of the Annual Comprehensive Financial Report (ACFR)**

When reconciling the ACFR to underlying records and testing the ACFR for internal consistency, the audit team identified a material discrepancy between the business-type activities opinion unit and the enterprise

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funds. This resulted in an adjustment to the both the business-type activities opinion unit and the governmental activities opinion unit of approximately \$23 million.

**Status:** This finding was repeated in fiscal year 2024. See Finding 2024.004.

**Corrective Actions:** During FY 2024, the County continued to add additional automations to ensure that the numbers within the ACFR financial statements tie to the ACFR Notes. County Management (Emily Lingle) will continue to add additional automations to ensure that the ACFR financial statements balance to each other and with the notes of the financials

**Finding 2023-004: Other Compliance Matters, Late Issuance of the 2022 Single Audit Report**  
The Single Audit package for the County's fiscal year ended September 30, 2022 should have been submitted to the Federal Audit Clearinghouse and Florida Auditor General by June 30, 2023, but it was submitted on September 28, 2023. The County missed the filing deadlines, making the filing for 2022 late.

**Status:** Corrective actions were taken. This finding was corrected in fiscal year 2024.



## VICTOR D. CRIST

CLERK OF CIRCUIT COURT & COMPTROLLER  
HILLSBOROUGH COUNTY, FL

### Corrective Action Plan for Hillsborough County, Florida Board of County Commissioners Findings for Fiscal Year 2024

Corrective action plans, indicating the parties responsible for implementation, are presented as follows:

#### **Finding No. 2024-001 Material Weakness, Year End Closing Process**

The County currently has internal controls and processes in place for proper month-end, quarter-end, and year-end closes that include reconciliations and reviews from preparers, supervisors, and directors. As part of the financial reporting processes additional items are reviewed and journal entries are made by management when corrections are needed. For accurate financial reporting, the County believes it is important to allow departments to propose corrective entries after fiscal year-end. County Finance Management (Emily Lingle and Ajay Gajjar) will continue to review entries prepared by departments after fiscal year end to determine if they should be posted to the previous year.

#### **Finding No. 2024-002, Material Weakness, Custodial Funds Additions and Deductions**

The Tax Collector's Office acknowledges the audit finding regarding the reporting of fiduciary activities under GASB Statement No. 84. During initial implementation of GASB 84, the Office consulted with and relied upon guidance provided by the independent audit firm regarding the appropriate accounting treatment for fiduciary activities. In good faith, the Office applied the methodology recommended to ensure compliance with generally accepted accounting principles. After the original implementation, the audit firm issued revised interpretations of the GASB 84 requirements, which differed from their earlier guidance. Upon receipt of this updated guidance, the Office promptly adjusted its reporting methodology accordingly. This adjustment did not materially affect the net position or overall presentation of the fiduciary funds. County Finance (Emily Lingle) will continue to work with the Tax Collector to monitor authoritative guidance to ensure continued compliance with applicable standards.

#### **Finding No. 2024-003, Recognition of Intergovernmental Revenues**

Journal entries for intergovernmental revenues are reviewed by management. There are a variety of initiatives to improve this and other grant-related processes. An inter-organizational Grants Workgroup has been started to have periodic meeting to work on root causes that affect the calculation of intergovernmental revenues. For example, this work group is addressing topics such as timely recording of grant receivable and revenues throughout the fiscal year to facilitate analysis at year-end, timely recording of County match and the identification of County match-funded versus grantor-funded (Single Audit reportable) expenditures, and the development of accounting-system reports. County Finance management (Merrie Allen and Ajay Gajjar) will continue to work with the Grants Workgroup to develop improvements that will improve the recognition of intergovernmental revenues and other processes.

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**Finding No. 2024-004, Internal Consistency and Reconciliation of the Annual Comprehensive Financial Report (ACFR)**

During FY 2023, the County updated the financial reporting software that is used to prepare the ACFR. After the completion of the FY 2023 audit, the County continued to add additional automations to ensure that the numbers within the ACFR financial statements tie to the ACFR Notes. While many issues were corrected from FY 2023, other areas were found during FY 2024 that could have automations to ensure that internal consistencies within the document continue to improve. The adjustments provided therein did not materially affect the net position or overall presentation of the County's financial statements. County Management (Emily Lingle) will continue to add additional automations to ensure that the ACFR financial statements balance to each other and with the notes of the financials.

**Finding 2024-005: Material Weakness and Noncompliance, Compiling and Reporting an Accurate Schedule of Expenditures of Federal Awards and State Financial Assistance (Repeat)**

Starting during Fiscal Year 2024, the County Finance Department has been preparing and analyzing quarterly draft Single Audit expenditures and other trial balance amounts with participation from grant fiscal staff throughout the County to improve the reporting of expenditures at year-end. There are also a variety of other initiatives to improve financial reporting and other grant-related processes. An inter-organizational Grants Workgroup has been started to have periodic meetings to work on root causes that affect the accounting of grant expenditures. For example, this work group is addressing topics such as expenditure reconciliations, timely recording of grant receivables and revenues throughout the fiscal year to facilitate expenditure analysis at year-end, timely recording of County match and the identification of County match-funded versus grantor-funded (Single Audit reportable) expenditures, and the development of accounting-system reports. County Finance management (Merrie Allen and Ajay Gajjar) will continue to work with the Grants Workgroup and develop improvements that will improve the reporting of grant expenditures.

**Management Letter Required By  
Chapter 10.550 of the *Rules of the*  
*Auditor General of the State of Florida***

The Board of County Commissioners  
Hillsborough County, Florida

### **Report on the Financial Statements**

We have audited 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, 2024, and the related notes to the financial statements which collectively comprise the County's basic financial statements. We issued our report thereon dated June 12, 2025, which contained unmodified opinions on those financial statements. Our report included an emphasis-of-matter paragraph relating to a material misstatement of the September 30, 2023, Statement of Changes in Fiduciary Net Position – Custodial Funds. Our opinions were not modified with respect to this matter.

We did not audit the financial statements of the Housing Finance Authority of Hillsborough County (the Authority), a discretely presented component unit, which represents 97%, 99% and 39%, respectively, of the assets, net position, and revenues of the aggregate discretely presented component units as of September 30, 2024. Those financial statements were audited by another auditor whose report has been furnished to us, and our opinion, insofar as it relates to the amounts included for the Authority is based solely on the report of the other auditor. This report does not include the findings and recommendations of the other auditor that are reported on separately by that auditor.

### **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 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*.

### **Other Reporting Requirements**

We have issued our Independent Auditor's Report on Internal Control over Financing Reporting and on Compliance and Other Matters Based on an Audit of Financial Statements Performed in Accordance with *Government Auditing Standards*; Independent Auditor's Report on Compliance For Each Major Federal Program and Each Major State Financial Assistance Project; Report on Internal Control Over Compliance; and Report on the 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*; Schedule of Findings and Questioned Costs; and Independent Accountant's Reports on examinations conducted in accordance with *AICPA Professional Standards*, AT-C Section 315, regarding compliance requirements in accordance with Chapter 10.550, *Rules of the Auditor General*. Disclosures in those reports and schedules, which are dated June 30, 2025, 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 financial audit report. Corrective actions have been taken to address findings and recommendations made in the preceding financial audit report, except for the findings noted below:

Tabulation of Uncorrected Audit Findings	
Current Year Finding No.	2022 – 2023 FY Finding No.
2024-005	2023-001
2024-004	2023-003

### 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. The County was established by the Constitution of the State of Florida, Article VIII, Section 1 and 6. Additional legal authority was provided by Chapter 125, Florida Statutes, and County Ordinance 83-09, a home rule charter. The County included the following component units:

Entity	Legal Authority
<b>Discretely Presented Component Units</b>	
Hillsborough County City-County Planning Commission	Chapter 75-390, Laws of Florida
Housing Finance Authority of Hillsborough County	Section 159.604, <i>Florida Statutes</i> , and County Ordinance 85-33.

### Financial Condition

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 to identify the specific condition(s) met. In connection with our audit, we determined 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.b. 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 the financial information provided by the same.

Section 10.554(1)(i)2., *Rules of the Auditor General*, requires that we communicate any recommendations to improve financial management. Internal control deficiencies and recommendations have been reported in our Independent Auditor's Report 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*.

### Property Assessed Clean Energy (PACE) Programs

As required by Section 10.554(1)(i)6.a., *Rules of the Auditor General*, the County shall provide a statement as to whether a PACE program authorized pursuant to Section 163.081 or Section 163.082, Florida Statutes, did or did not operate within the County geographical boundaries during the fiscal year under audit. The County did not operate a PACE program.

**Special District Component Units**

Section 10.554(1)(i)5.c., *Rules of the Auditor General*, requires, if appropriate, that we communicate the failure of a special district that is a component unit of a county, municipality or special district, to provide the financial information necessary for proper reporting of the component unit within the audited financial statements of the county, municipality or special district in accordance with Section 218.39(3)(b), *Florida Statutes*. In connection with our audit, we did not have any special district component units.

**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, that have an effect on the financial statements that is less than material but which warrants the attention of those charged with governance. In connection with our audit, we did not have any such findings.

**Purpose of This Letter**

Our management letter is intended solely for the information and use of the Legislative Auditing Committee, members of the Florida Senate and the Florida House of Representatives, the Florida Auditor General, Federal and other granting agencies, the Board of County Commissioners, and applicable management, and is not intended to be, and should not be, used by anyone other than these specified parties.

*RSM VS LLP*

Tampa, Florida

June 30, 2025, except for our report on the Schedule of Expenditures of Federal and State Financial Assistance for which the date is June 12, 2025

**Independent Accountant's Report on Compliance With  
Section 218.415, *Florida Statutes***

Board of County Commissioners  
Hillsborough County, Florida

We have examined Hillsborough County, Florida's (the County's) compliance with Section 218.415, *Florida Statutes, Local Government Investment Policies* (the specified requirements) during the period October 1, 2023 to September 30, 2024. Management of the County is responsible for the County's compliance with the specified requirements. Our responsibility is to express an opinion on the County's compliance with the specified requirements based on our examination.

Our examination was conducted in accordance with attestation standards established by the AICPA. Those standards require that we plan and perform the examination to obtain reasonable assurance about whether the County 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 noncompliance, 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.

We are required to be independent and to meet our other ethical responsibilities in accordance with relevant ethical requirements relating to the engagement.

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 requirements of Section 218.415, *Florida Statutes, Local Government Investment Policies* during the period October 1, 2023 to September 30, 2024.

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

**RSM US LLP**

Tampa, Florida  
June 30, 2025

**Independent Accountant's Report on Compliance With  
Sections 365.172 and 365.173, *Florida Statutes***

Board of County Commissioners  
Hillsborough County, Florida

We have examined Hillsborough County, Florida's (the County's) compliance with Sections 365.172 and 365.173, *Florida Statutes, Emergency Communications Number E911 System Fund* (the specified requirements) during the period October 1, 2023 to September 30, 2024. Management of the County is responsible for the County's compliance with the specified requirements. Our responsibility is to express an opinion on the County's compliance with the specified requirements based on our examination.

Our examination was conducted in accordance with attestation standards established by the AICPA. Those standards require that we plan and perform the examination to obtain reasonable assurance about whether the County 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 noncompliance, whether due to fraud or error. We believe that the evidence obtained is sufficient and appropriate to provide a reasonable basis for our opinion.

We are required to be independent and to meet our other ethical responsibilities in accordance with relevant ethical requirements relating to the engagement.

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 requirements of Sections 365.172 and 365.173, *Florida Statutes, Emergency Communications Number E911 System Fund* during the period October 1, 2023 to September 30, 2024.

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

**RSM US LLP**

Tampa, Florida  
June 30, 2025

**Independent Accountant's Report on Compliance With  
Section 288.8018, *Florida Statutes***

Board of County Commissioners  
Hillsborough County, Florida

We have examined Hillsborough County, Florida's (the County) compliance with Section 288.8018, *Florida Statutes, Gulf Coast* (the specified requirements), during the period October 1, 2023 to September 30, 2024. Management of the County is responsible for the County's compliance with the specified requirements. Our responsibility is to express an opinion on the County's compliance with the specified requirements based on our examination.

Our examination was conducted in accordance with attestation standards established by the AICPA. Those standards require that we plan and perform the examination to obtain reasonable assurance about whether the County 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 noncompliance, 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.

We are required to be independent and to meet our other ethical responsibilities in accordance with relevant ethical requirements relating to the engagement.

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 requirements of Section 288.8018, *Florida Statutes, Gulf Coast* during the period October 1, 2023 to September 30, 2024.

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

**RSM US LLP**

Tampa, Florida  
June 30, 2025