

Schedule of Expenditures of Federal Awards and State Financial Assistance
Year ended September 30, 2019

Federal Agency	Federal CFDA Number	Contract Number	Expenditures	Program Totals	Expenditures to Subrecipients
Department of Housing & Urban Development					
Direct Assistance:					
Community Development Block Grants/Entitlement Grants	14.218	B-16-UC-12-0021	\$ 111,206		
Community Development Block Grants/Entitlement Grants	14.218	B-17-UC-12-0021	181,275		
Community Development Block Grants/Entitlement Grants	14.218	B-18-UC-12-0021	409,612		
Total CDBG - Entitlement Grants Cluster				\$ 702,093	
Continuum of Care Program	14.267	FL0637L4H121701	8,736		
Passed through the Florida Department of Economic Opportunity:					
Community Development Block Grants/State's Program and Non-Entitlement Grants in Hawaii	14.228	17DB-OL-04-65-01-w01	438,118		
Passed through Florida Department of Children and Families and Flagler Hospital:					
Emergency Solutions Grant Program	14.231	NP004	71,405		
Emergency Solutions Grant Program	14.231	NP006	6,635	78,040	
Department of Justice					
Passed through Florida Office of the Attorney General:					
Victims of Crime Act - VOCA	16.575	VOCA-2018-SISO-00093	90,600		
Passed through Florida Office of Justice Program:					
Bulletproof Vest Partnership	16.607	2018-BOBX18093342	28,742		
Edward Byrne Memorial Justice Assistance Grant Program	16.738	2017-DJ-BX-0684	28,312		
Passed through the Florida Department of Law Enforcement:					
Paul Coverdell Forensic Sciences Improvement Grant Program	16.742	2017-CD-BX-0010	2,207		
Paul Coverdell Forensic Sciences Improvement Grant Program	16.742	2018-CD-BX-0017	2,050	4,257	
Department of Transportation					
Passed through Florida Department of Transportation:					
Highway Planning and Construction	20.205	GOT78; 437628-1-38-02	5,589		
Highway Planning and Construction	20.205	GOT66; 439470-1-58-01	6,423		
Highway Planning and Construction	20.205	G1598;441220-1-38-02	1,532		
Total Highway Planning and Construction Cluster				13,544	
Direct Assistance:					
Federal Transit Formula Grants	20.507	FL-2016-036-00	25,651		
Federal Transit Formula Grants	20.507	FL-2017-034-00	226,720		
Federal Transit Formula Grants	20.507	FL-2018-106-00	794,440		540,731
Federal Transit Formula Grants	20.507	6410-2017-1	156,265		
Federal Transit Formula Grants	20.507	6410-2017-2	258,744		
Federal Transit Formula Grants	20.507	6410-2019-1-P1	233,168	1,694,988	161,769
Passed through Florida Department of Transportation:					
Bus and Bus Facilities Formula Program	20.526	G0024; 4375851-94-17	83,878		
Bus and Bus Facilities Formula Program	20.526	FL-2018-078-00	113,331	197,209	
Total Federal Transit Cluster				1,892,197	
State and Community Highway Safety	20.600	SC-19-1322	20,000		
Total Highway Safety Cluster				20,000	
National Endowment for the Humanities					
Passed through the Florida Humanities Council:					
Promotion of the Humanities Federal/State Partnership	45.129	GR-0918-4552-2502	4,500		
Passed through the Florida Department of State:					
Grants to States	45.310	18-LSTA-D-34	2,875		
Election Assistance Commission					
Passed through the Florida Department of State, Division of Elections:					
Help America Vote Act	90.401	MOA 2018-2019-004-STJ	51,597		
Department of Health and Human Services					
Passed through the Florida Department of Health; Division of Emergency Preparedness and Community Support:					
Public Health Emergency Response	93.354	St Johns County	53,550		
Passed through the Florida Department of Revenue:					
Child Support Enforcement - Title IV-D	93.563	St Johns County Clerk of Courts	154,893		

**Schedule of Expenditures of Federal Awards and State Financial Assistance
Year ended September 30, 2019**

Passed Through Florida Department of Children & Families:				
Temporary Assistance for Needy Families (TANF) State Programs	93.558	NJ206	567,017	
Total TANF Cluster				567,017
Promoting Safe and Stable Families	93.556	NJ206	367,805	
Chafee Education and Training Vouchers Program	93.599	NJ206	5,634	
Stephanie Tubbs Jones Child Welfare Services Program	93.645	NJ206	114,572	
Foster Care Title IV-E	93.658	NJ206	1,099,503	
Adoption Assistance	93.659	NJ206	1,099,727	
Social Services Block Grant	93.667	NJ206	174,397	
Child Abuse and Neglect State Grants	93.669	NJ206	16,630	
Chafee Foster Care Independence Program	93.674	NJ206	31,229	
Medical Assistance Program	93.778	NJ206	11,150	
Total Medicaid Cluster				11,150
Passed through Northeast Florida Regional Council				
National Bioterrorism Hospital Preparedness Program	93.889	FY19 NEFLHCC	30,270	
Executive Office of The President				
Direct Assistance:				
		G17NF0001A/G18NF0001		
High Intensity Drug Trafficking Areas Program	95.001	A/G19NF0001A	3,295,229	
Department of Homeland Security				
Direct Assistance:				
Staffing for Adequate Fire and Emergency Response	97.083	2018-F7-C211-P4310000-4101-D	296,057	
Passed through Florida Division of Emergency Management:				
Disaster Grants - Public Assistance (Presidentially Declared Disasters)	97.036	17-PA-U5-04-65-02-125	1,748,569	
Disaster Grants - Public Assistance (Presidentially Declared Disasters)	97.036	Z0276	1,782,707	3,531,276
Hazard Mitigation Grant	97.039	H0025; Project 4283-07-R	91,241	
Hazard Mitigation Grant	97.039	H0012; Project 4283-010-R	47,270	
Hazard Mitigation Grant	97.039	H0013; Project 4283-011-R	55,055	
Hazard Mitigation Grant	97.039	H0014; Project 4283-012-R	58,315	
Hazard Mitigation Grant	97.039	H0058; Project 4283-44-R	33,063	
Hazard Mitigation Grant	97.039	H0059; Project 4283-45-R	38,877	
Hazard Mitigation Grant	97.039	H0093; Project 4283-97-R	106,185	430,006
Emergency Management Performance Grant	97.042	19-FG-AF-04-65-01-068	61,416	
Port Security Grant Program	97.056	EMW-2108-PU-00038	319,300	
Total expenditures of federal awards			<u>\$ 15,023,272</u>	<u>\$ 702,500</u>

**Schedule of Expenditures of Federal Awards and State Financial Assistance
Year ended September 30, 2019**

State Agency	State CSFA Number	Contract Number	Expenditures	Program Totals	Expenditures to Subrecipients
Division of Emergency Management Emergency Management Programs	31.063	19-BG-21-04-65-01	\$ 79,021		
Department of Environmental Protection Beach Management Funding Assistance Program	37.003	16S12	30,650		
Wastewater Treatment Facility Construction	37.077	WW550120	16,612,575		
Florida Housing Finance Corporation State Housing Initiative Partnership Program	40.901	FY 2016-2017	905,833		\$ 791,361
State Housing Initiative Partnership Program	40.901	FY 2017-2018	214,155	1,119,988	184,178
Department of State and Secretary of State State Aid to Libraries	45.030	19-ST-72	134,619		
Department of Education Coach Aaron Feis Guardian Program	48.140	97G-90210-9D001	126,403		
Department of Transportation Public Transit Block Grant Program	55.010	G1217; 418441-1-84-19	525,211		525,211
Public Transit Block Grant Program	55.010	GOV06; 418441-1-84-18	172,912	698,123	172,912
Florida Shared-use Nonmotorized (Sun) Trail Network Program	55.038	G0M37; 439932-1-14-01	344,017		
Department of Children and Families Homeless Grants in Aid	60.021	NP004	23,472		
Homeless Grants in Aid	60.021	NP006	10,887	34,359	
Out-of-Home Supports	60.074	NJ206	393,689		
In-Home Supports	60.075	NJ206	10,581		
Independent Living and Road-to-Independence Program	60.112	NJ206	954		
CBC-Sexually Exploited Children	60.138	NJ206	2,725		
Extended Foster Care Program	60.141	NJ206	25,352		
CBC-Purchase of Therapeutic Services for Children	60.183	NJ206	65,064		
Department of Health County Grant Awards	64.005	C7058	18,079		
Department of Management Services Prepaid Next Generation 911 (NG911) State Grant Program	72.003	S11-18-05-21	97,980		
Prepaid Next Generation 911 (NG911) State Grant Program	72.003	S13-19-06-14	7,700	105,680	
Total expenditures of state financial assistance			<u>\$ 19,801,879</u>		<u>\$ 1,673,662</u>

**Notes to Schedule of Expenditures of Federal Awards
and State Financial Assistance**

NOTE 1 – BASIS OF PRESENTATION

The accompanying Schedule of Expenditures of Federal Awards and State Financial Assistance (the Schedule) includes the Federal and State award activity of St. Johns County, Florida for the year ended September 30, 2019. The information in this schedule is presented in accordance with the 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. Because the Schedule presents only a selected portion of the operations of the County, it is not intended to and does not present the financial position, changes in net position, or cash flows of the County.

NOTE 2 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Expenditures reported on the Schedule are reported on the modified accrual basis of accounting. Such expenditures are recognized when they become a demand on current available financial resources. Expenditures on contracts dated before or on December 26, 2014 are recognized following the cost principles in OMB Circular A-133, and expenditures on all subsequent contracts are recognized following the cost principles contained in the Uniform Guidance, wherein certain types of expenditures are not allowable or are limited as to reimbursement.

NOTE 3– INDIRECT COST RATE

The County did not elect to charge the 10% de minimis indirect cost rate as outlined in the Uniform Guidance or any other indirect cost rate to any federal or state programs.

NOTE 4– SUBRECIPIENTS

The County provided federal awards to subrecipients as follows:

<u>Federal Programs</u>	<u>Federal CFDA Number</u>	<u>Amount</u>
Federal Transit Formula Grants	20.507	702,500
Total		\$ 702,500

**Notes to Schedule of Expenditures of Federal Awards
and State Financial Assistance**

NOTE 4– SUBRECIPIENTS (CONTINUED)

The County provided state awards to subrecipients as follows:

<u>State Project</u>	<u>State CSFA Number</u>	<u>Amount</u>
State Housing Initiative Partnership Program	40.901	\$ 975,539
Public Transit Block Grant Program	55.010	698,123
Total		\$ 1,673,662

NOTE 5– PRIOR YEAR EXPENDITURES

Expenditures for CFDA No. 97.036, Disaster Grant – Public Assistance, include \$928,482 for Hurricane Matthew and expenditures of \$542,885 for Hurricane Irma that were incurred in the prior fiscal year that had not yet been obligated (approved) by the Federal Emergency Management Agency as of September 30, 2018.

NOTE 6– OTHER

The County does not participate in any loan or loan guarantee programs, nor did the County receive any non-cash federal or state assistance in fiscal year 2019.

INDEPENDENT AUDITORS' REPORT ON COMPLIANCE FOR EACH MAJOR FEDERAL PROGRAM AND STATE PROJECT; REPORT ON INTERNAL CONTROL OVER COMPLIANCE REQUIRED BY THE UNIFORM GUIDANCE AND CHAPTER 10.550, RULES OF THE AUDITOR GENERAL; AND REPORT ON THE SCHEDULE OF FEDERAL AWARDS AND STATE FINANCIAL ASSISTANCE

The Honorable County Commissioners
St. Johns County, Florida

Report on Compliance for Each Major Federal Program and State Project

We have audited St. Johns County, Florida's (the "County") compliance with the types of compliance requirements described in the *OMB Compliance Supplement* and the requirements described in the Florida Department of Financial Services' State Projects Compliance Supplement that could have a direct and material effect on each of the County's major federal programs and state projects for the year ended September 30, 2019. The County's major federal programs and state projects are identified in the summary of auditors' results section of the accompanying Schedule of Findings and Questioned Costs.

Management's Responsibility

Management is responsible for compliance with the federal and state statutes, regulations, and the terms and conditions of its awards applicable to its federal programs and state projects.

Auditors' Responsibility

Our responsibility is to express an opinion on compliance for each of the County's major federal programs and state projects based on our audit of the types of compliance requirements referred to above. We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; the audit requirements of Title 2 U.S. Code of Federal Regulations Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance), and Chapter 10.550, Rules of the Auditor General. Those standards, the Uniform Guidance, and Chapter 10.550, Rules of the Auditor General, require that we plan and perform the audit to obtain reasonable assurance about whether noncompliance with the types of compliance requirements referred to above that could have a direct and material effect on a major federal program or state project occurred. An audit includes examining, on a test basis, evidence about the County's compliance with those requirements and performing such other procedures as we considered necessary in the circumstances.

We believe that our audit provides a reasonable basis for our opinion on compliance for each major federal program and state project. However, our audit does not provide a legal determination of the County's compliance.

Opinion on Each Major Federal Program and State Project

In our opinion, the County complied, in all material respects, with the types of compliance requirements referred to above that could have a direct and material effect on each of its major federal programs and state projects for the year ended September 30, 2019.

Report on Internal Control Over Compliance

Management of the County is responsible for establishing and maintaining effective internal control over compliance with the types of compliance requirements referred to above. In planning and performing our audit of compliance, we considered the County's internal control over compliance with the requirements that could have a direct and material effect on each major federal program and state project to determine the auditing procedures that are appropriate in the circumstances for the purpose of expressing our opinion on compliance for each major federal program and state project and to test and report on internal control over compliance in accordance with the Uniform Guidance and Chapter 10.550, Rules of the Auditor General, but not for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, we do not express an opinion on the effectiveness of the County's internal control over compliance.

A deficiency in internal control over compliance exists when the design or operation of a control over compliance does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, noncompliance with a type of compliance requirement of a federal program or state project on a timely basis. *A material weakness in internal control over compliance* is a deficiency, or combination of deficiencies, in internal control over compliance, such that there is a reasonable possibility that material noncompliance with a type of compliance requirement of a federal program or state project will not be prevented, or detected and corrected, on a timely basis. *A significant deficiency in internal control over compliance* is a deficiency, or a combination of deficiencies, in internal control over compliance with a type of compliance requirement of a federal program or state project that is less severe than a material weakness in internal control over compliance, yet important enough to merit attention by those charged with governance.

Our consideration of internal control over compliance was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies. We did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses. However, material weaknesses may exist that were not identified.

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 and Chapter 10.550, Rules of the Auditor General. Accordingly, this report is not suitable for any other purpose.

Report on Schedule of Expenditures of Federal Awards and State Financial Assistance

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 the County, as of and for the year ended September 30, 2019, and the related notes to the financial statements, which collectively comprise the County's basic financial statements. We issued our report thereon dated June 25, 2020, which contained unmodified opinions on those financial statements. Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the basic financial statements. The accompanying Schedule of Expenditures of Federal Awards and State Financial Assistance, which is required by 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, is presented for purposes of additional analysis, and is 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 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 State Financial Assistance is fairly stated in all material respects in relation to the basic financial statements as a whole.

Carr, Riggs & Ingram, L.L.C.

St. Augustine, Florida

June 25, 2020

Schedule of Findings and Questioned Costs
Year ended September 30, 2019

SECTION I – SUMMARY OF AUDITORS’ RESULTS

Financial Statements:

- | | |
|--|------------|
| 1. Type of auditors’ report issued | Unmodified |
| 2. Internal control over financial reporting: | |
| a. Material weaknesses identified? | No |
| b. Significant deficiencies identified not considered to be material weaknesses? | None Noted |
| c. Noncompliance material to the financial statements noted? | No |

Federal and State Awards:

- | | |
|---|------------|
| 1. Type of auditors’ report issued on compliance for major programs/projects | Unmodified |
| 2. Internal control over major programs/projects: | |
| a. Material weaknesses identified? | No |
| b. Significant deficiencies identified not considered to be material weaknesses? | None noted |
| 3. Any audit findings disclosed that are required to be reported in accordance with 2CFR section 200.516(a) and Chapter 10.557, Rules of the Auditor General? | None noted |

3. Identification of major programs/projects:

<u>Federal Programs</u>	<u>Federal CFDA Number</u>
Community Development Block Grant/State's Program and Non-Entitlement Grants in Hawaii	14.228
Hazard Mitigation Grant	97.039
High Intensity Drug Trafficking Areas Program	95.001
Disaster Grants - Public Assistance (Presidentially Declared Disasters)	97.036
<u>State Projects</u>	<u>State CSFA Number</u>
Wastewater Treatment Facility Construction	37.077

- | | |
|--|-----------|
| 5. Dollar threshold used to distinguish between type A and type B federal programs and state projects: | \$750,000 |
| 6. Auditee qualified as low-risk auditee under 2 CFR 200.520? | No |

Schedule of Findings and Questioned Costs
Year ended September 30, 2019

SECTION II – FINANCIAL STATEMENT FINDINGS	-None-
SECTION III – FINDINGS AND QUESTIONED COSTS – FEDERAL PROGRAMS	-None-
SECTION IV – FINDINGS AND QUESTIONED COSTS – STATE PROJECTS	-None-

**Summary Schedule of Prior Audit Findings
(Relative to Federal Programs and State Projects)
Year ended September 30, 2019**

There were no prior audit findings relative to federal programs and state projects.

INDEPENDENT AUDITORS' 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*

The Honorable County Commissioners
St. Johns 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, 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 St. Johns County, Florida (the "County"), as of and for the year ended September 30, 2019, 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 25, 2020.

Internal Control Over Financial Reporting

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

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. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified.

Compliance and Other Matters

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

We noted certain matters that we have reported in separately-issued reports for the County's constitutional officers.

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.

Caru, Riggs & Ingram, L.L.C.

St. Augustine, Florida

June 25, 2020



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INDEPENDENT ACCOUNTANTS' REPORT ON COMPLIANCE WITH SECTION 218.415, FLORIDA STATUTES

The Honorable County Commissioners
St. Johns County, Florida

We have examined St. Johns County, Florida's (the "County") compliance with the requirements of Section 218.415, Florida Statutes, *Local Government Investment Policies*, during the year ended September 30, 2019. Management 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 American Institute of Certified Public Accountants. 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.

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

In our opinion, the County complied, in all material respects, with the aforementioned requirements for the year ended September 30, 2019.

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

Carr, Riggs & Ingram, L.L.C.

St. Augustine, Florida
June 25, 2020

INDEPENDENT ACCOUNTANTS' REPORT ON COMPLIANCE WITH SECTIONS 365.172(10) AND 365.173(2)(d), FLORIDA STATUTES

The Honorable County Commissioners
St. Johns County, Florida

We have examined St. Johns County, Florida's (the "County") compliance with the requirements of Section 365.172(10), Florida Statutes, *Authorized Expenditures of E911 Fee*, and Section 365.173(2)(d), Florida Statutes, *Distribution and Use of (E911) Funds*, during the year ended September 30, 2019. Management 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 American Institute of Certified Public Accountants. 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.

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

In our opinion, the County complied, in all material respects, with the aforementioned requirements for the year ended September 30, 2019.

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

Carr, Riggs & Ingram, L.L.C.

St. Augustine, Florida
June 25, 2020

MANAGEMENT LETTER

The Honorable County Commissioners
St. Johns County, Florida

Report on the Financial Statements

We have audited the financial statements of St. Johns County, Florida (the "County"), as of and for the fiscal year ended September 30, 2019, and have issued our report thereon dated June 25, 2020.

Auditors' 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 Auditors' Report on Internal Control over Financial Reporting and on Compliance and Other Matters Based on an Audit of the Financial Statements Performed in Accordance with *Government Auditing Standards*; Independent Auditors' Report on Compliance for Each Major Federal Program and State Project and Report on Internal Control over Compliance Required by the Uniform Guidance and Chapter 10.550, Rules of the Auditor General; and Report on the Schedule of Federal Awards and State Financial Assistance; Schedule of Findings and Questioned Costs; and Independent Accountants' 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 schedule, which are dated June 25, 2020, 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 audit findings and recommendations made in the preceding financial audit report.

Financial Condition and Management

Sections 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 that the County did not meet any of the conditions described in Section 218.503(1), Florida Statutes.

Pursuant to Sections 10.554(1)(i)5.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 review of financial information provided by same.

Section 10.554(1)(i)2., Rules of the Auditor General, requires that we communicate any recommendations to improve financial management. In connection with our audit, we did not have any such recommendations.

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 note 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 of St. Johns County, Florida, and applicable management, and is not intended to be and should not be used by anyone other than these specified parties.

We wish to take this opportunity to thank you and your staff for the cooperation and courtesies extended to us during the course of the audit. Please let us know if you have any questions or comments concerning this letter, our accompanying reports, or other matters.

Carri Riggs & Ingram, L.L.C.

St. Augustine, Florida
June 25, 2020



Brandon J. Patty
St. Johns County Clerk of the Circuit Court and Comptroller
4010 Lewis Speedway, Saint Augustine, Florida 32084
Office: (904) 819-3600 Fax: (904) 819-3661


June 25, 2020

Ms. Sherrill F. Norman, C.P.A.
Auditor General's Office
Local Government Audits/342
Claude Pepper Building, Room 401
111 West Madison Street
Tallahassee, Florida 32399-1450

Dear Ms. Norman,

I agree with the contents of the auditor reports, and I am please to note that there are no current year findings. Should you have any questions or concerns, please feel free to contact us.

Thank you,


Brandon J. Patty
St. Johns County Clerk of the Circuit Court and Comptroller