

Lee County, Florida

Single Audit Reports

For the Year Ended September 30, 2019

(With Independent Auditors' Report Thereon)



LEE COUNTY, FLORIDA

TABLE OF CONTENTS

	PAGE
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 <i>Government Auditing Standards</i>	1
Independent Auditors' Report on Compliance for Each Major Program and on Internal Control Over Compliance Required by Uniform Guidance and Chapter 10.550, Rules of the Florida Auditor General.....	3
Schedule of Expenditures of Federal Awards and State Financial Assistance.....	6
Notes to Schedule of Expenditures of Federal Awards and State Financial Assistance.....	12
Schedule of Findings and Questioned Costs- Federal Awards Programs and State Financial Assistance Projects.....	13
Lee County Corrective Action Plan.....	16
Lee County Summary Schedule of Prior Audit Findings.....	17
Independent Auditors' Report on Compliance with Requirements Applicable to the Passenger Facility Charge Program and Internal Control over Compliance in Accordance with the Passenger Facility Charge Audit Guide.....	18
Schedule of Passenger Facility Charges (PFCs) Collected and Expended (As Reported to FAA).....	21
Notes to Schedule of Passenger Facility Charges Collected and Expended.....	22
Schedule of Findings and Questioned Costs- Passenger Facility Charge Program.....	23
Schedule of Status of Prior Year Findings- Passenger Facility Charge Program.....	24



**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**

Honorable Board of County Commissioners
Lee 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, each major fund, and the aggregate remaining fund information of Lee 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 February 25, 2020. Our report includes a reference to other auditors who audited the financial statements of the Lee County Property Appraiser, the Lee County Sheriff, the Lee County Supervisor of Elections, and the Lee County Tax Collector, as described in our report on the County's financial statements. This report does not include the results of the other auditors' testing of internal control over financial reporting or compliance and other matters that are reported on separately by those auditors.

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 and therefore, material weaknesses or significant deficiencies may exist that have not been identified. We did identify a certain deficiency in internal control, described in the accompanying schedule of findings and questioned costs as item 2019-001 that we consider to be a material weakness.

Compliance and Other Matters

As part of obtaining reasonable assurance about whether the 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 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*.

The County's Response to Findings

The County's response to the findings identified in our audit is described in the accompanying schedule of findings and questioned costs. The County's response was not subjected to the auditing procedures applied in the audit of the financial statements and, accordingly, we express no opinion on it.

Purpose of this Report

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the result of that testing, and not to provide an opinion on the effectiveness of the County'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 County's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.



CliftonLarsonAllen LLP

Fort Myers, Florida
February 25, 2020



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

Honorable Board of County Commissioners
Lee County, Florida

Report on Compliance for Each Major Federal Program and State Project

We have audited Lee County, Florida's (the County) compliance with the types of compliance requirements described in the *OMB Compliance Supplement* and the requirements described in the State of Florida Department of Financial Services' *State Projects Compliance Supplement*, that could have a direct and material effect on each of the County's major federal programs and state 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 federal and state statutes, regulations, and the terms and conditions of its federal and state 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; and the audit requirements of Title 2 U.S. *Code of Federal Regulations* Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance), and Chapter 10.550, Rules of the Auditor General Local Governmental Entity Audits. Those standards, the Uniform Guidance, and Chapter 10.550 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 types of requirements that could have a direct and material effect on each major federal program or state project to determine the auditing procedures that are appropriate in the circumstances for the purpose of expressing an opinion on compliance for each major federal program and major state project 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 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 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.

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

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 result of that testing based on the requirements of the Uniform Guidance and Chapter 10.550. Accordingly, this report is not suitable for any other purpose.

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

We have audited the financial statements of the governmental activities, the business-type activities, 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 February 25, 2020, which contained unmodified opinions on those financial statements. We did not audit the financial statements of the Lee County Property Appraiser, the Lee County Sheriff, the Lee County Supervisor of Elections, and the Lee County Tax Collector. Those financial statements were audited by other auditors whose reports thereon have been furnished to us, and our opinion, insofar as it relates to the amounts included for those components, is based solely on the reports of other auditors. Our audit was conducted for the purpose of forming opinions on the basic financial statements that collectively comprise the basic financial statements. The accompanying schedule of expenditures of federal awards and state financial assistance is presented for purposes of additional analysis as required by the Uniform Guidance and Chapter 10.550 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, based on our audit, the procedures described above, and the reports of the other auditors, the schedule of expenditure of federal awards and state financial assistance is fairly stated in all material respects in relation to the basic financial statements as a whole.



CliftonLarsonAllen LLP

Fort Myers, Florida
February 25, 2020

LEE COUNTY, FLORIDA
Schedule of Expenditures of Federal Awards
and State Financial Assistance
For the Fiscal Year ended September 30, 2019

Federal/State grantor/Program or Cluster Title	CFDA CSFA number	Grant number	Pass-through entity	Federal/State award amount	Expenditures	2018-2019 Transfers to Subrecipients
U.S. Department of Agriculture:						
Lee County Hurricane Irma Emergency Watershed Project	10.923	NR184209XXXXC031		5,080,317	1,252,790	
Total U.S. Department of Agriculture				5,080,317	1,252,790	
U.S. Fish and Wildlife Service:						
Fish and Wildlife Cluster:						
Lee County Artificial Reef Construction 2018-19	15.605	FL-F-F18AF01210	Florida Fish and Wildlife Conservation Commission	120,000	119,800	-
Total U.S. Fish and Wildlife Service				120,000	119,800	-
U.S. Election Assistance Commission:						
Help America Vote Act	90.401	MOA 2015-2016-0001-LEE	Florida Department of State, Div of Elections	68,010	46,061	
Help America Vote Act	90.401	MOA 2016-2017-0001-LEE	Florida Department of State, Div of Elections	105,659	4,478	
Help America Vote Act	90.401	MOA 2018-2019-0001-LEE	Florida Department of State, Div of Elections	457,076	89,779	
Help America Vote Act	90.401	MOA 2018-2019-0004-LEE	Florida Department of State, Div of Elections	20,604	19,214	
Total U.S. Election Assistance Commission				651,349	159,532	-
U.S. Environmental Protection Agency:						
Nonpoint Source Implementation Grt - Caloosahatchee River/NFM Nutrient & Bacteria Source	66.460	NF047		89,964	5,059	
Total program				89,964	5,059	-
Drinking Water State Revolving Fund Cluster:						
Capitalization Grants for Drinking Water State Revolving Fds- Adv Water Meter Installation	66.468	DW3602A0		17,637,000	3,731,149	
Total Drinking Water State Revolving Fund Cluster				17,637,000	3,731,149	-
Total U.S. Environmental Protection Agency				17,726,964	3,736,208	-
U.S. Department of Health & Human Services:						
Public Health Emergency Response: Overdose Prevention in States (OPIS)	93.354	OPCR9	Florida Department of Health	56,940	56,940	
TANF Cluster:						
Temporary Assistance for Needy Families - Homeless Prevention (FY18-19)	93.558	QPZ02	Florida Department of Children and Families	46,582	6,061	6,061
Temporary Assistance for Needy Families - Homeless Prevention (FY19-20)	93.558	HP18D	Florida Department of Children and Families	36,000	30,713	30,713
Total TANF Cluster				82,582	36,774	36,774
Child Support Enforcement Program (Federal Initiative)	93.563	COC36	Florida Department of Revenue	1,002,986	1,002,986	
Low Income Home Energy Assistance Program (LIHEAP) - FY17	93.568	17EA-OF-09-46-01-015	Florida Department of Economic Opportunity	4,934,329	1,165,023	
Community Services Block Grant FY17	93.569	17SB-0D-09-46-01-114	Florida Department of Economic Opportunity	467,142	95,748	
Total U.S. Department of Health & Human Services				6,543,979	2,357,471	36,774
U.S. Department of Homeland Security:						

LEE COUNTY, FLORIDA
Schedule of Expenditures of Federal Awards
and State Financial Assistance
For the Fiscal Year ended September 30, 2019

Federal/State grantor/Program or Cluster Title	CFDA CSFA number	Grant number	Pass-through entity	Federal/State award amount	Expenditures	2018-2019 Transfers to Subrecipients
Disaster Grant-Public Assistance - RSW/FMY	97.036	Z0114	Florida Division of Emergency Management	414,800	405,604	
Disaster Grant-Public Assistance - Case Management Program	97.036	1718-05-38-01	United Way of Broward County	1,250,160	515,392	255,242
Disaster Grant-Public Assistance - Hurricane Irma	97.036	Z1135	Florida Division of Emergency Management	5,971,939	5,971,939	
Total program				7,636,899	6,892,935	255,242
Emergency Management Performance Grant (FY18)	97.042	G0041	Florida Division of Emergency Management	156,941	29,989	
Emergency Management Performance Grant (FY18)	97.042	19-FG-AF-09-46-01-205	Florida Division of Emergency Management	154,578	126,198	
Total Program				311,519	156,187	-
Homeland Security Grant Program - Upgrade F6A Task Force Robot	97.067	18-DS-X1-09-18-01-389	Florida Division of Emergency Management	68,000	67,837	
Homeland Security Grant Program - All Hazards Incident Training	97.067	18-DS-XI-09-46-01-298	Florida Division of Emergency Management	26,800	970	
Homeland Security Grant Program - WebEOC Enhancement	97.067	18-DS-X1-09-18-01-362	Florida Division of Emergency Management	99,000	97,257	
Homeland Security Grant Program - USAR	97.067	18-DS-X1-08-39-01-306	Florida Division of Emergency Management	178,650	172,929	
Homeland Security Grant Program - LE Response Sustainment and Maintenance	97.067	18-DS-X1-09-46-01-270	Florida Division of Emergency Management	90,000	83,205	
Homeland Security Grant Program - Waterborne Response Sustainment	97.067	19-DS-01-09-46-01-263	Florida Division of Emergency Management	14,406	14,095	
Homeland Security Grant Program - FY18 Operation Stonegarden	97.067	19-DS-01-09-46-01-265	Florida Division of Emergency Management	200,000	19,687	
Homeland Security Grant Program -FY16 Operation Stone Garden	97.067	16-DS-W1-09-46-23-274	Florida Division of Emergency Management	150,000	18,560	
Homeland Security Grant Program -FY17 Operation Stone Garden	97.067	18-DS-X5-09-46-23-198	Florida Division of Emergency Management	135,000	35,703	
Total program				961,856	510,243	-
Total U.S. Department of Homeland Security				8,910,274	7,559,365	255,242
U.S. Department of Housing & Urban Development:						
Community Development Block Grant Entitlement Grants Cluster:						
CDBG/Entitlement Grants- Year 26	14.218	B-15-UC-12-0013		2,537,415	133,525	133,525
CDBG/Entitlement Grants- Year 27	14.218	B-16-UC-12-0013		2,616,336	492,595	247,264
CDBG/Entitlement Grants- Year 28	14.218	B-17-UC-12-0013		2,649,950	755,088	240,585
CDBG/Entitlement Grants- Year 29	14.218	B-18-UC-12-0013		3,008,725	803,677	404,742
Neighborhood Stabilization Program	14.218	B-08-UN-12-0009		18,243,867	477,883	3,000
Neighborhood Stabilization Program 3	14.218	B-11-UN-12-0009		6,639,174	16,344	
Total Community Development Block Grant Entitlement Grants Cluster				35,695,467	2,679,112	1,029,116
Emergency Solutions Grant Program -Year 15 (FY18)	14.231	E-17-UC-12-0013		605,383	270,202	44,881
Emergency Solutions Grant Program	14.231	HP18D		108,000	69,325	12,224
Emergency Solutions Grant Program -Year 16 (FY19)	14.231	E-18-UC-12-0013		238,555	121,873	106,080
Emergency Solutions Grant Program	14.231	QPZ02		105,525	2,518	

LEE COUNTY, FLORIDA
Schedule of Expenditures of Federal Awards
and State Financial Assistance
For the Fiscal Year ended September 30, 2019

Federal/State grantor/Program or Cluster Title	CFDA CSFA number	Grant number	Pass-through entity	Federal/State award amount	Expenditures	2018-2019 Transfers to Subrecipients
Total program				1,057,463	463,918	163,185
Home Investment Partnership Program - Year 23 (FY15)	14.239	M-14-UC-12-0210		656,524	131,269	131,269
Home Investment Partnership Program - Year 27 (FY16)	14.239	M-18-UC-12-0210		983,519	256,607	
Home Investment Partnership Program - Year 25 (FY17)	14.239	M-16-UC-12-0210		663,553	256,485	115,831
Home Investment Partnership Program - Year 26 (FY18)	14.239	M-17-UC-12-0210		685,970	500,771	35,750
Total program				2,989,566	1,145,132	282,850
Housing Opportunities for Persons with Aids (HOPWA)	14.241	CODME	FL Dept of Health/Health Planning Council of SWFL	219,373	94,169	
Continuum of Care Program (SHP FY17)	14.267	Various		1,661,056	14,501	14,469
Continuum of Care Program (SHP FY18)	14.267	Various		1,739,532	1,077,913	1,017,107
Continuum of Care Program (SHP FY19)	14.267	Various		1,835,581	381,975	358,429
Total program				5,236,169	1,474,389	1,390,005
Total U.S. Department of Housing & Urban Development				45,198,038	5,856,720	2,865,156
Institute of Museum and Library Services:						
Grants to States - Library Services and Technology Act Innovation Grant	45.310	18-LSTA-D-16	Florida Dept of State, Div of Library & Information Serv	2,875	2,875	
Total Institute of Museum and Library Services				2,875	2,875	-
U.S. Department of Justice:						
Victims of Crime Act (VOCA) 2018-2019	16.575	Lee County Sheriff's Offi- 00022	Florida Office of Attorney General	74,866	65,160	
Crime Victim Assistance - State Criminal Alien Assistance (SCAAP)	16.606	2019-AP-BX-0534		84,490	10,164	
Crime Victim Assistance - State Criminal Alien Assistance (SCAAP)	16.606	2015-AP-BX-0703		100,541	152	
Total program				185,031	10,316	-
Edward Byrne Memorial Justice Assistance Grant Program (FY17)	16.738	2018-DJ-BX-0333		102,309	102,309	
Edward Byrne Memorial Justice Assistance Grant Program	16.738	2019-JAGC-LEE-2-N2-103	Florida Department of Law Enforcement	10,787	10,495	
Total program				113,096	112,804	-
Paul Coverdell Forensic Sciences Improvement Grant Program FY18	16.742		Florida Department of Law Enforcement	2,550	2,542	
Equitable Sharing Program - Federal Forfeiture- Justice	16.922	None		144,699	144,699	
Total U.S. Department of Justice				520,242	335,521	-
U.S. Department of Transportation/non-FAA:						
Federal Transit Administration:						
Federal Transit Cluster:						
Federal Transit Formula Grants - USC 5307	20.507	FL-20160043-00		5,731,365	72,217	
Federal Transit Formula Grants - USC 5307 (FY14)	20.507	FL-90-X850		5,833,046	14,575	
Federal Transit Formula Grants - USC 5307 (FY17)	20.507	FL-2017-075-01		6,107,871	1,370,682	
Federal Transit Formula Grants - USC 5307 (FHWA Flex Funds Transfer)	20.507	FL-95-X098		5,000,000	378,532	
Federal Transit Formula Grants - USC 5307 (FHWA Flex Funds Transfer)	20.507	FL-2016-032-00		1,100,000	1,100,000	
Federal Transit Formula Grants - USC 5307 (FHWA Flex Funds Transfer)	20.507	FL-2017-071-00		1,500,000	1,500,000	
Federal Transit Formula Grants - USC 5307 (FHWA Flex Funds Transfer)	20.507	FL-2018-079-00		6,257,157	2,728,988	

LEE COUNTY, FLORIDA
Schedule of Expenditures of Federal Awards
and State Financial Assistance
For the Fiscal Year ended September 30, 2019

Federal/State grantor/Program or Cluster Title	CFDA CSFA number	Grant number	Pass-through entity	Federal/State award amount	Expenditures	2018-2019 Transfers to Subrecipients
Federal Transit Formula Grants - USC 5307 (Urbanized Area FY19)	20.507	FL-2019-080-00		5,833,046	263,304	
Total Federal Transit Cluster				37,362,485	7,428,298	-
Formula Grants for Rural Areas - USC 5311 Non Urban Area Program Multi Year	20.509	G1581	Florida Department of Transportation	205,526	194,424	
Formula Grants for Rural Areas - USC 5311	20.509	G0739	Florida Department of Transportation	620,860	97,458	
Total Program				826,386	291,882	-
Public Transportation Emergency Relief Prg-Emergency Response Sec 5324 Hurricane Irma	20.527	FL-2019-002-00		515,000	515,000	
Federal Highway Administration:						
Highway Planning and Construction Cluster:						
Highway Planning and Construction - Lee Traffic and Operations Center	20.205	AQI26 429960-1-88-01	Florida Department of Transportation	1,543,500	71,381	
Highway Planning and Construction - Gunnery Road and 8th Street	20.205	438373-1-68-01	Florida Department of Transportation	1,224,819	757,256	
Highway Planning and Construction-(Advanced Traffic Management)	20.205	412636-4-58-01	Florida Department of Transportation	9,203,900	4,377,767	
Total Highway Planning and Construction Cluster				11,972,219	5,206,404	-
Total U.S. Department of Transportation/non-FAA				50,676,090	13,441,584	-
U.S. Department of Transportation/FAA:						
Federal Aviation Administration:						
Airport Improvement Program (FSW Rehab Taxiways and Apron Design)	20.106	3-12-0135-054-2018		2,700,387	2,227,001	
Airport Improvement Program (Page Field)	20.106	3-12-0027-020-2016		17,654,727	238,121	
Total U.S. Department of Transportation/FAA				20,355,114	2,465,122	-
Total expenditures of federal awards				155,785,242	37,286,988	3,157,172
Florida Department of Children and Families:						
Homeless Challenge Grant FY18-19 - Staffing Grant	60.014	HP18D		107,143	80,357	80,357
Homeless Challenge Grant FY18-19	60.014	HP18D		82,334	78,251	76,676
Homeless Challenge Grant FY19-20	60.014	QPZ02		148,500	1,862	1,862
Homeless Challenge Grant FY19-20 - Staffing Grant	60.014	QPZ02		107,143	26,786	26,786
Total Program				445,120	187,256	185,681
Criminal Justice, Mental Health, & Substance Abuse Reinvestment Grant Prg FY17-20	60.115	LHZ59		825,000	226,319	226,319
Total Florida Department of Children and Families				1,270,120	413,575	412,000
Florida Department of Economic Opportunity:						
Local Economic Development Initiatives - Public Safety Communications Infrastructure Prj P25	40.012	SL047		1,000,000	1,000,000	
Florida Sports Foundation:						
Economic Development Partnership - Perfect Game Baseball Championship	40.040	82-072019		25,000	25,000	
Florida Housing Finance Corporation:						
SHIP YR20 (State FY14-15)	40.901	LB022, LB023, LB024		2,027,971	67,710	67,710
SHIP YR21 (State FY15-16)	40.901	LB025		2,058,146	52,132	52,132
SHIP YR22 (State FY16/17)	40.901	LB026		2,789,715	1,203,714	944,954
SHIP YR23 (State FY17/18)	40.901	LB027		2,020,896	963,265	963,265
SHIP YR24 (State FY18/19)	40.901	LB028		635,859	214,247	214,200
Total Program				9,532,587	2,501,068	2,242,261

LEE COUNTY, FLORIDA
Schedule of Expenditures of Federal Awards
and State Financial Assistance
For the Fiscal Year ended September 30, 2019

Federal/State grantor/Program or Cluster Title	CFDA CSFA number	Grant number	Pass-through entity	Federal/State award amount	Expenditures	2018-2019 Transfers to Subrecipients
Spring Training Facility	73.016	SB13-235		15,000,000	500,004	
Total Florida Department of Economic Opportunity				25,557,587	4,026,072	2,242,261
Florida Department of the Executive Office:						
EMPA Base Grant FY19-20	31.063	A0065		105,806	29,557	
EMPA Base Grant FY18-19	31.063	19-BG-21-09-46-01-048		115,806	89,116	
Total Florida Department of the Executive Office				221,612	118,673	-
Florida Department of Environmental Protection:						
Beach Management Funding Assistance Program-Bonita	37.003	16LE1		721,988	419	
Beach Management Funding Assistance Program-Blind Pass	37.003	17LE1		225,000	14,450	
Beach Management Funding Assistance Program - Lovers Key Beach 2	37.003	19LE1		260,000	834	
Beach Management Funding Assistance Program - Gasparilla Island Beach 2	37.003	18LE1		291,787	36,892	
Total Program				1,498,775	52,595	-
Statewide Surface Water Restoration & Wastewater Prj - Caloosahatchee Tributary Flow Monitoring	37.039	NS037		57,400	57,400	
Statewide Surface Water Restoration and Wastewater Project - Harmful Algal Bloom Management	37.039	AB001		5,010,000	260,360	7,198
Statewide Surface Water Restoration and Wastewater Project -Powerline Easement	37.039	S0894		200,000	54,303	
Statewide Surface Water Restoration and Wastewater Project - Nalle Grade Stormwater Park	37.039	S0727		2,000,000	790,010	
Total Program				7,267,400	1,162,073	7,198
Wastewater Treatment Facility Construction - Three Oaks Construction	37.077	WW360200		27,210,478	1,175,596	
Total Florida Department of Environmental Protection				35,976,653	2,390,264	7,198
Florida Department of Health:						
Bureau of Emergency Management Services:						
2018 EMS County Award	64.005	C7036		91,619	91,619	
Total Florida Department of Health				91,619	91,619	-
Florida Department of State:						
Division of Library and Information Services:						
State Aid to Libraries Grant (FY18-19)	45.030	19-ST-24		594,853	594,853	
Total Florida department of State				594,853	594,853	-
Florida Department of Transportation/non-FAA:						
Public Transit Block Grant Program	55.010	G1420		2,004,579	2,004,579	
Public Transit Service Development Program - Downtown Circulator	55.012	G0G37		495,400	165,133	
Public Transit Service Development Program - Passenger Amenities	55.012	AQQ86		287,919	3,840	
Total Program				783,319	168,973	-
Transit Corridor Development Program - FY17-18	55.013	G0R55		1,513,659	30,611	
Transit Corridor Development Program - FY18-19	55.013	G1421		1,729,254	838,856	
Total Program				3,242,913	869,467	-
Transportation Regional Incentive Prg (TRIP) - Burnt Store Road-Central Segment	55.026	G0L15		2,500,000	1,765,518	
Economic Development Transportation Fund	55.032	439445-1-54-01		1,000,000	1,000,000	
Total Florida Department of Transportation/non-FAA				9,530,811	5,808,537	-
Florida Department of Transportation/FAA:						
Aviation Grant Programs - Airside Pavement Rehabilitation	55.004	ARR95 431367-1-94-01		2,574,138	653,810	
Aviation Grant Programs -RSW	55.004	G0D69 430979-1-94-01		998,234	635,861	

LEE COUNTY, FLORIDA
Schedule of Expenditures of Federal Awards
and State Financial Assistance
For the Fiscal Year ended September 30, 2019

Federal/State grantor/Program or Cluster Title	CFDA CSFA number	Grant number	Pass-through entity	Federal/State award amount	Expenditures	2018-2019 Transfers to Subrecipients
Aviation Grant Programs - Page Field	55.004	AR357 431368-1-94-01		8,318,027	331,890	
Aviation Grant Programs - FMY Multi Use Hanger and Apron Expansion	55.004	G0L93 441245-1-94-01		4,054,766	3,450,766	
Aviation Grant Programs - RSW Maintenance Building Expansion	55.004	G0P15 441681-1-94-01		1,200,000	1,178,747	
Aviation Grant Programs - RSW Terminal Expansion	55.004	G0R60 441981-1-94-01		4,787,900	4,287,900	
Aviation Grant Programs - RSW Ticket Counter and Gate Podium Modernization	55.004	G0K77 441246-1-94-01		425,000	301,686	
Aviation Grant Programs - North Property Utilities & Road Safety Project	55.004	AQE17 430000-1-94-01		7,474,107	5,077,905	
Total Florida Department of Transportation/FAA				29,832,172	15,918,565	-
Total expenditures of state financial assistance				103,075,427	29,362,158	2,661,459

LEE COUNTY, FLORIDA

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

Year Ended September 30, 2019

(1) Basis of Presentation

The Board of County Commissioners (the Board) is the legislative body for the County having the responsibility of budgeting and providing all the funding used by the various County departments and the separate Constitutional Officers, with the exception of fees collected by the Clerk of Circuit Court, Property Appraiser, and Tax Collector. Under the direction of the Clerk of Circuit Court, the Finance & Records Department maintains the accounting system for the Board's operations. The other Constitutional Officers maintain their own accounting systems. For purposes of this report the operations of the County as a whole, including all Constitutional Officers, have been presented. In addition to the divisions of the Board and the Constitutional Officers, the Lee County Port Authority, a blended component unit, is included.

The accompanying schedule of expenditures of federal awards and state financial assistance (Schedule) summarizes the expenditures incurred under all federal programs and state projects by Lee County, Florida for the fiscal year ended September 30, 2019, which are recognized on the accrual basis of accounting. The information in this schedule is presented in accordance with the requirements of the 2 CFR Part 200, Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards (Uniform Guidance), Section 215.97, Florida Statutes, and *Rules of the Auditor General*, Chapter 10.550. For purposes of this Schedule, federal programs and state projects include all grants and contracts entered into directly between Lee County, Florida and agencies and departments of the federal or state government. Federal programs or state projects passed through other government agencies, if any, are also included in the Schedule. Because the Schedule presents only a selected portion of the operations of Lee County, it is not intended to and does not present the financial position, change in net position, or cash flows of the County.

(2) Indirect Costs

Lee County has elected not to use the 10-percent de minimis indirect cost rate allowed under the Uniform Guidance. The County provides certain services and facilities to federal and state programs such as disbursing, banking, general data processing, office space, and furnishings. Costs for these services are allocated based on certain pre-approved allocation criteria. Lee County, Florida allocated costs for these indirect services to the Department of Housing and Urban Development's CDBG Grant (CFDA #14.218) in the amount of \$20,502.

**LEE COUNTY, FLORIDA
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
YEAR ENDED SEPTEMBER 30, 2019**

SECTION I - SUMMARY OF AUDITORS' RESULTS

Financial Statements

Type of auditors' report issued?	Unmodified
Internal control over financial reporting:	
• Material weakness(es) identified?	Yes
• Significant deficiency(s) identified that are not considered to be material weaknesses?	None reported
Noncompliance material to the financial statements noted?	No

Federal Awards Section

Internal control over major programs:	
• Material weakness(s) identified?	No
• Significant deficiency(s) identified that are not considered to be material weaknesses?	None reported
Type of auditors' report issued on compliance for major programs?	Unmodified
Any audit findings disclosed that are required to be reported in accordance with 2 CFR 200.516(a)?	No

Identification of major programs:

CFDA Number(s)	Name of Federal Program or Cluster
10.923	Emergency Watershed Protection Program
14.218	CDBG – Entitlement Grants Cluster
14.239	Home Investment Partnerships Program
66.468	Drinking Water State Revolving Fund Cluster
93.568	Low-Income Home Energy Assistance Program
97.036	Disaster Grants – Public Assistance

Dollar threshold used to distinguish between type A and type B programs:	\$1,118,609
Auditee qualified as low-risk auditee?	No

**LEE COUNTY, FLORIDA
SCHEDULE OF FINDINGS AND QUESTIONED COSTS (CONTINUED)
YEAR ENDED SEPTEMBER 30, 2019**

SECTION I - SUMMARY OF AUDITORS' RESULTS (CONTINUED)

State Financial Assistance Section

Internal control over major projects:

- Material weakness(s) identified? No
- Significant deficiency(s) identified that are not considered to be material weaknesses? None noted

Type of auditors' report issued on compliance for major projects? Unmodified

Any audit findings disclosed that are required to be reported in accordance with Chapter 10.557? No

Identification of major State projects:

<u>State CSFA</u>	<u>Name of State Program or Cluster</u>
40.012	Local Economic Development Initiatives
55.004	Aviation Grant Programs
55.032	Economic Development Transportation Fund

Dollar threshold used to distinguish between type A State projects \$850,866

SECTION II - FINANCIAL STATEMENT FINDINGS

2019-001

Type of Finding: Material Weakness in Internal Control over Financial Reporting

Condition: The County restated beginning balances as a result of a correction of an error related to a data error in the other postemployment benefit (OPEB) liability actuarial valuation.

Criteria: The Committee of Sponsoring Organizations of the Treadway Commission (COSO) Internal Control Framework states that control activities are a component of internal control. Control activities are policies and procedures established to ensure that management directives are carried out, and consist of two elements, a policy that establishes what should be done and the procedure that implements the policy. COSO Framework states that control activities must be in place for there to be adequate internal control procedures over financial reporting.

Effect: The County restated beginning balances to correct the error.

**LEE COUNTY, FLORIDA
SCHEDULE OF FINDINGS AND QUESTIONED COSTS (CONTINUED)
YEAR ENDED SEPTEMBER 30, 2019**

SECTION II - FINANCIAL STATEMENT FINDINGS (CONTINUED)

2019-001 (Continued)

Cause: The County's actuary did not properly identify County employees' department assignment in the census data, resulting in the total OPEB liability to be erroneously allocated between the County's funds in the prior year financial statements.

Repeat Finding: No

Recommendation: We recommend that the County implement policies and procedures to review data utilized by the actuary in preparing reports, including the actuary's reconciliation of data to the report and the actuary's year to year analysis, to review for anomalies. .

Views of responsible officials: Due to a plan change in fiscal year 2018, it was the first year the plan participants needed to be split out by the actuary with no historical data for comparison. Therefore, management believes this was an isolated occurrence.

Action taken in response to the finding: The County created a report to capture the number of Port Authority retiree participants who are enrolled in the medical plan. The retiree count utilized by the actuary in the calculation will be compared to the County report to ensure reasonableness. In addition, the County will request confirmation of the actuary's data reconciliation and year over year comparison.

Contact person responsible for corrective action plan: Lynne Peterson

Planned completion date: The above action plan will be implemented in fiscal year 2020.

SECTION III - FINDINGS AND QUESTIONED COSTS – MAJOR FEDERAL PROGRAMS

Our audit did not disclose any matters required to be reported in accordance with 2 CFR 200.516(a).

SECTION IV - FINDINGS AND QUESTIONED COSTS – MAJOR STATE PROJECTS

Our audit did not disclose any matters required to be reported in accordance with Rule 10.554(1)(I)4, Rules of the Florida Auditor General.

LEE COUNTY, FLORIDA
CORRECTIVE ACTION PLAN
YEAR ENDED SEPTEMBER 30, 2019

Lee County respectfully submits the following corrective action plan for the year ended September 30, 2019.

Audit period: October 1, 2018 through September 30, 2019

The findings from the schedule of findings and questioned costs are discussed below. The findings are numbered consistently with the numbers assigned in the schedule.

FINDINGS—FINANCIAL STATEMENT AUDIT

MATERIAL WEAKNESS

2019-001 Material Weakness in Internal Control over Financial Reporting

Recommendation: We recommend that the County implement policies and procedures to review data utilized by the actuary in preparing reports, including the actuary's reconciliation of data to the report and the actuary's year to year analysis, to review for anomalies.

Views of responsible officials: Due to a plan change in fiscal year 2018, it was the first year the plan participants needed to be split out by the actuary with no historical data for comparison. Therefore, management believes this was an isolated occurrence.

Action planned/taken in response to finding: The County created a report to capture the number of Port Authority retiree participants who are enrolled in the medical plan. The retiree count utilized by the actuary in the calculation will be compared to the County report to ensure reasonableness. In addition, the County will request confirmation of the actuary's data reconciliation and year over year comparison.

Name of the contact person responsible for corrective action plan: Lynne Peterson

Planned completion date for corrective action plan: The above action plan will be implemented in fiscal year 2020.

**LEE COUNTY, FLORIDA
SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS
YEAR ENDED SEPTEMBER 30, 2019**

Lee County, Florida respectfully submits the following summary schedule of prior audit findings for the year ended September 30, 2019.

Audit period: October 1, 2018 through September 30, 2019

The findings from the prior audit's schedule of findings and questioned costs are discussed below. The findings are numbered consistently with the numbers assigned in the prior year.

FINDINGS—FINANCIAL STATEMENT FINDINGS

2018-001 – Significant Deficiency in Internal Control over Financial Reporting

Condition: Controls over vendor invoices and contract management at the Lee County Port Authority (Port Authority) were not effective in detecting or preventing a vendor from overcharging the Port Authority for services rendered.

Status: Corrected

FINDINGS— FINDINGS AND QUESTIONED COSTS – MAJOR STATE PROJECTS

2018-002 Significant Deficiency in Internal Control over Compliance, Other Matters

Condition: During our testing, we noted that the County did not communicate the state awarding Agency, the audit and accountability requirements, the information from the Catalog of State Financial Assistance, and information from the State Projects Compliance Supplement to sub-recipients of the State award at the time of the award, as required by the Florida Single Audit Act.

Status: Corrected



**INDEPENDENT AUDITORS' REPORT ON COMPLIANCE WITH REQUIREMENTS
APPLICABLE TO THE PASSENGER FACILITY CHARGE PROGRAM AND
INTERNAL CONTROL OVER COMPLIANCE IN ACCORDANCE WITH THE
PASSENGER FACILITY CHARGE AUDIT GUIDE**

Honorable Board of County Commissioners
Lee County, Florida
and
Honorable Board of Port Commissioners
Lee County Port Authority

Report on Compliance for the Passenger Facility Charge Program

We have audited Lee County Port Authority's (Authority), a blended component unit of Lee County, Florida (the County), compliance with the types of compliance requirements described in the *Passenger Facility Charge Audit Guide for Public Agencies*, issued by the Federal Aviation Administration (Guide), that could have a direct and material effect on the Authority's passenger facility charge program for the year ended September 30, 2019.

Management's Responsibility

Management is responsible for compliance with the requirements of laws, regulations, contracts, and grants applicable to the passenger facility charge program.

Auditors' Responsibility

Our responsibility is to express an opinion on the Authority's compliance based on our audit of the types of compliance requirements referred to above. We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; and the Guide. Those standards and the Guide 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 the passenger facility charge program occurred. An audit includes examining, on a test basis, evidence about the Authority'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 with the passenger facility charge program. However, our audit does not provide a legal determination of the Authority's compliance.

Opinion on Passenger Facility Charge Program

In our opinion, the Authority complied, in all material respects, with the compliance requirements referred to above that could have a direct and material effect on its passenger facility charge program for the year ended September 30, 2019.

Honorable Board of County Commissioners
Lee County, Florida
and
Honorable Board of Port Commissioners
Lee County Port Authority

Report on Internal Control Over Compliance

Management of the Authority 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 Authority's internal control over compliance with the types of requirements that could have a direct and material effect on the passenger facility charge program to determine the auditing procedures that are appropriate in the circumstances for the purpose of expressing an opinion on compliance for the passenger facility charge program and to test and report on internal control over compliance in accordance with the Guide, 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 Authority'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 the passenger facility charge program 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 the passenger facility charge 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 the passenger facility charge 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.

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

Report on Schedule of Passenger Facility Charges Collected and Expended

We have audited the financial statements of the governmental activities, the business-type activities, 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 February 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 passenger facility charges collected and expended for the year ended September 30, 2019 is presented for purposes of additional analysis as required by the Federal Aviation Administration, 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 passenger facility charges collected and expended is fairly stated in all material respects in relation to the basic financial statements as a whole.

Honorable Board of County Commissioners
Lee County, Florida
and
Honorable Board of Port Commissioners
Lee County Port Authority

Purpose of this Report

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 result of that testing based on the requirements of the Guide. Accordingly, this report is not suitable for any other purpose.

A handwritten signature in cursive script that reads "CliftonLarsonAllen LLP".

CliftonLarsonAllen LLP

Fort Myers, Florida
February 25, 2020

Lee County, Florida
Schedule of Passenger Facility Charges (PFCs) Collected and Expended (As Reported to FAA)
for the year ended September 30, 2019

	Quarter Ended December 31, 2018	Quarter Ended March 31, 2019	Quarter Ended June 30, 2019	Quarter Ended September 30, 2019	Year Ended September 30, 2019	Cumulative Totals as of September 30, 2018	Cumulative Totals as of September 30, 2019
Collections							
PFCs Collected	\$ 4,719,389	\$ 6,283,024	\$ 4,980,560	\$ 3,366,879	\$ 19,349,852	\$ 301,290,576	\$ 320,640,428
Interest Earned	351,413	410,068	435,567	417,735	1,614,783	10,056,713	11,671,496
Total Collection	\$ 5,070,802	\$ 6,693,092	\$ 5,416,127	\$ 3,784,614	\$ 20,964,635	\$ 311,347,289	\$ 332,311,924
EXPENDITURES ON APPROVED PFC PROJECTS INCLUDED IN							
Application No. 1							
92-01-C-00-RSW	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 12,686,294	\$ 12,686,294
Application No. 2							
93-02-U-00-RSW	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 9,711,378	\$ 9,711,378
Application No. 3							
94-03-U-00-RSW	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 76,441,067	\$ 76,441,067
Application No. 4							
97-04-U-00-RSW	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 3,605,139	\$ 3,605,139
Application No. 5							
03-05-C-00-RSW	\$ 806,274	\$ 1,073,410	\$ 850,893	\$ 575,207	\$ 3,305,784	\$ 90,761,091	\$ 94,066,875
Application No. 6							
06-06-C-00-RSW	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 4,838,689	\$ 4,838,689
Application No. 7							
10-07-C-00-RSW	\$ -	\$ -	\$ (49,327)	\$ 75,580	\$ 26,253	\$ 48,054,869	\$ 48,081,122
Application No. 8							
13-08-C-00-RSW	\$ 275,454	\$ 319,531	\$ 620,352	\$ 1,206,308	\$ 2,421,645	\$ 5,549,541	\$ 7,971,186
Application No. 9							
18-09-C-00-RSW	\$ -	\$ 33,770	\$ 297,865	\$ 8,552,507	\$ 8,884,142	\$ -	\$ 8,884,142
Total Expenditures	\$ 1,081,728	\$ 1,426,711	\$ 1,719,783	\$ 10,409,602	\$ 14,637,824	\$ 251,648,068	\$ 266,285,892

LEE COUNTY, FLORIDA

Notes to Schedule of Passenger Facility
Charges Collected and Expended

Year ended September 30, 2019

(1) General

The accompanying schedule of passenger facility charges collected and expended presents the activity of all passenger facility charges of Lee County, Florida.

(2) Basis of Accounting

The accompanying schedule of passenger facility charges collected and expended is presented using the cash basis of accounting.

**LEE COUNTY, FLORIDA
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
PASSENGER FACILITY CHARGE PROGRAM
YEAR ENDED SEPTEMBER 30, 2019**

SECTION I - SUMMARY OF AUDITORS' RESULTS

Financial Statements

Type of auditors' report issued?	Unmodified
Internal control over financial reporting:	
• Material weakness(es) identified?	No
• Significant deficiency(s) identified that are not considered to be material weaknesses?	None Reported
Noncompliance material to the financial statements noted?	No

Passenger Facility Charge Program Section

Internal control over major programs:	
• Material weakness(s) identified?	No
• Significant deficiency(s) identified that are not considered to be material weaknesses?	None Reported
Type of auditors' report issued on compliance for the passenger facility charge program?	Unmodified
Any audit findings disclosed that are required to be reported in accordance with the Passenger Facility Charge Audit Guide for Public Agencies?	No

This schedule encompasses the Lee County Port Authority only, and is provided as required by the Passenger Facility Charge Program.

**LEE COUNTY, FLORIDA
SCHEDULE OF STATUS OF PRIOR YEAR FINDINGS
PASSENGER FACILITY CHARGE PROGRAM
YEAR ENDED SEPTEMBER 30, 2019**

SECTION II - FINANCIAL STATEMENT FINDINGS

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

There were no such findings required to be reported.

SECTION III – FINDINGS AND QUESTIONED COSTS – PASSENGER FACILITY CHARGE PROGRAM

This section identifies the significant deficiencies, material weaknesses, and material instances of noncompliance, including questioned costs, as well as any material abuse findings, related to the audit of the Passenger Facility Charge Program, as required to be reported by the Passenger Facility Charge Audit Guide.

There were no such findings required to be reported.

**LEE COUNTY, FLORIDA
SCHEDULE OF STATUS OF PRIOR YEAR FINDINGS
PASSENGER FACILITY CHARGE PROGRAM
YEAR ENDED SEPTEMBER 30, 2019**

Prior Year Findings

There were no prior year audit findings reported.