

Lee County, Florida

Single Audit Reports

For the Year Ended September 30, 2021

(With Independent Auditors' Report Thereon)



LEE COUNTY, FLORIDA

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**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 (County), as of and for the year ended September 30, 2021, and the related notes to the financial statements, which collectively comprise the County's basic financial statements, and have issued our report thereon dated March 16, 2022.

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) 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 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.

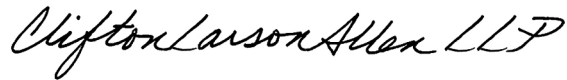
Honorable Board of County Commissioners
Lee County, Florida

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 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*.

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.



CliftonLarsonAllen LLP

Fort Myers, Florida
March 16, 2022



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, 2021. 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; 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 for 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.

Honorable Board of County Commissioners
Lee County, Florida

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, 2021.

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 its major federal programs and state projects 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 or state project 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 or state project will not be prevented, or detected and corrected, on a timely basis. *A significant deficiency in internal control over compliance* is a deficiency, or a combination of deficiencies, in internal control over compliance with a type of compliance requirement of a federal program or state project that is less severe than a material weakness in internal control over compliance, yet important enough to merit attention by those charged with governance.

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

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. 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, 2021, and the related notes to the financial statements, which collectively comprise the County's basic financial statements. We issued our report thereon dated March 16, 2022,

Honorable Board of County Commissioners
Lee County, Florida

which contained unmodified opinions on those financial statements. 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, 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.

CliftonLarsonAllen LLP

CliftonLarsonAllen LLP

Fort Myers, Florida
June 9, 2022

LEE COUNTY, FLORIDA
Schedule of Expenditures of Federal Awards
and State Financial Assistance
For the Fiscal Year ended September 30, 2021

Federal/State grantor /Program or Cluster Title	Assistance Listing/ CSFA number	Grant number	Pass-through entity	Federal/State award amount	Expenditures	2020-2021 Transfers to Subrecipients
U.S. Election Assistance Commission:						
Help America Vote Act Requirements Payments	90.401	MOA 2017-2018-0001-LEE	Florida Department of State, Div of Elections	65,891	44,924	
Help America Vote Act Requirements Payments	90.401	MOA 2018-2019-0003-LEE	Florida Department of State, Div of Elections	61,015	17,311	
Covid-19 Help America Vote Act Security Grant	90.404	MOA 2020-0001-LEE	Florida Department of State, Div of Elections	630,755	298,751	
Help America Vote Act Security Grant	90.404	MOA 2020-2021-0001-LEE	Florida Department of State, Div of Elections	15,313	14,522	
Total U.S. Election Assistance Commission				772,974	375,508	-
U.S. Environmental Protection Agency:						
Nonpoint Source Implementation Grants - C.R. /NFM Nutrient & Bacteria Source	66.460	NF047		89,964	18,897	
Total program				89,964	18,897	-
Total U.S. Environmental Protection Agency				89,964	18,897	-
U.S. Department of Health & Human Services:						
Temporary Assistance for Needy Families - Homeless Prevention (FY19-20)	93.558	QPZ02	Florida Department of Children and Families	46,582	39,811	39,811
Temporary Assistance for Needy Families - Homeless Prevention (FY20-21)	93.558	QPZ02	Florida Department of Children and Families	46,582	13,087	12,389
Total Program				93,164	52,898	52,200
Child Support Enforcement Program (Federal Initiative)	93.563	COC36	Florida Department of Revenue	1,332,755	1,332,755	
Low Income Home Energy Assistance Program (LIHEAP) - FY17	93.568	17EA-OF-09-46-01-015	Florida Department of Economic Opportunity	5,526,244	803,375	-
Low Income Home Energy Assistance Program (LIHEAP) - FY20	93.568	17EA-OF-09-46-01-015	Florida Department of Economic Opportunity	2,176,382	746,312	-
COVID-19 Low Income Home Energy Assistance Program (LIHEAP)	93.568	17EA-OF-09-46-01-015	Florida Department of Economic Opportunity	1,371,796	1,349,684	-
COVID-19 Low Income Home Energy Assistance Program (LIHEAP)	93.568	2102FLE5C6	Florida Department of Economic Opportunity	979,612	26,641	-
Total Program				10,054,034	2,926,012	-
COVID-19 Community Services Block Grant - FY20	93.569	17SB-0D-09-46-01-114		738,499	568,316	-
COVID-19 Community Services Block Grant - FY21	93.569	17SB-0D-09-46-01-114		612,425	250,609	-
Total Program				1,350,924	818,925	-
Total U.S. Department of Health & Human Services				12,830,877	5,130,590	52,200
U.S. Department of Homeland Security:						
Disaster Grant-Public Assistance - RSW/FMY	97.036	Z0114	Florida Division of Emergency Management	457,527	1,918	
Disaster Grant-Public Assistance - Hurricane Irma	97.036	Z1135	Florida Division of Emergency Management	118,568	118,568	
Disaster Grant-Public Assistance - RSW/RSW FEMA Grant (State)	97.036	Z0114		54,331	59	
Total program				630,426	120,545	-
Hazard Mitigation Grant - Lee County - Iona Drainage District Canal	97.039	4337-243-R/H0332		76,271	76,271	
Hazard Mitigation Grant - Lee County - Industrial Park Drainage, Phase 1	97.039	4337-242-R/H0330		87,467	87,467	
Total Program				163,738	163,738	-
Emergency Management Performance Grant (EMPG - FY20)	97.042	G0139	Florida Division of Emergency Management	162,123	131,236	
COVID- 19 Emergency Management Performance Grant (EMPG - Supplemental CARES- FY20)	97.042	G0174	Florida Division of Emergency Management	36,000	33,389	
Emergency Management Performance Grant (EMPG - FY21)	97.042	G0272	Florida Division of Emergency Management	163,922	33,751	
Total Program				362,045	198,376	-
Homeland Security Grant Program - USAR	97.067	R0272	Florida Division of Emergency Management	94,309	19,975	
Homeland Security Grant Program - USAR	97.067	R0125	Florida Division of Emergency Management	143,439	68,451	
Homeland Security Grant Program - FY18 Operation Stonegarden	97.067	19-DS-01-09-46-01-265	Florida Division of Emergency Management	200,000	3,834	
Total program				437,748	92,260	-
Total U.S. Department of Homeland Security				1,593,957	574,919	-
U.S. Department of Housing & Urban Development:						
Community Development Block Grant Entitlement Grants Cluster:						
CDBG/Entitlement Grants- Year 28	14.218	B-17-UC-12-0013		2,649,950	203,931	106,430
CDBG/Entitlement Grants- Year 29	14.218	B-18-UC-12-0013		3,008,725	330,634	151,705
CDBG/Entitlement Grants- Year 30	14.218	B-19-UC-12-003		3,047,518	866,205	403,545
COVID-19 CDBG/Entitlement Grants- Year 30	14.218	B-20-UW-12-0013		4,574,937	853,206	558,161
CDBG/Entitlement Grants- Year 31	14.218	B-19-UC-12-0014		3,229,599	1,287,348	1,027,839

LEE COUNTY, FLORIDA
Schedule of Expenditures of Federal Awards
and State Financial Assistance
For the Fiscal Year ended September 30, 2021

Federal/State grantor /Program or Cluster Title	Assistance Listing/ CSFA number	Grant number	Pass-through entity	Federal/State award amount	Expenditures	2020-2021 Transfers to Subrecipients
Neighborhood Stabilization Program	14.218	B-08-UN-12-0009		18,243,867	88,400	1,500
Neighborhood Stabilization Program 3	14.218	B-11-UN-12-0009		6,639,174	42,627	-
Total Community Development Block Grant Entitlement Grants Cluster				41,393,770	3,672,351	2,249,180
Emergency Solutions Grant Program -Year 17 (FY20)	14.231	E-19-UC-12-0013		225,297	151,846	108,258
COVID-19 Emergency Solutions Grant Program	14.231	E-20-UW-12-0013		2,741,846	1,246,578	668,125
Emergency Solutions Grant Program	14.231	QPZ02		105,525	63,644	-
Emergency Solutions Grant Program - CV	14.231	QPZ02		711,000	353,466	-
Emergency Solutions Grant Program - CV2	14.231	QPZ02		941,808	633,692	-
Emergency Solutions Grant Program - CV2	14.231	E-20-UC-12-0013		267,778	239,067	-
Emergency Solutions Grant Program - State (FY21)	14.231	QPZ02		105,525	54,118	-
Total program				5,098,779	2,742,411	776,383
Home Investment Partnership Program - Year 27 (FY19)	14.239	M-18-UC-12-0210		983,519	169,065	121,167
Home Investment Partnership Program - Year 28 (FY20)	14.239	M-19-UC-12-0210		938,598	321,566	79,124
Home Investment Partnership Program - Year 29 (FY21)	14.239	M-20-UC-12-0210		1,040,553	17,491	-
Total program				2,962,670	508,122	200,291
Housing Opportunities for Persons with Aids (HOPWA)	14.241	CODME	FL Dept of Health/Health Planning Council of SWFL	219,372	140,444	-
Housing Opportunities for Persons with Aids (HOPWA)	14.241	CODME	FL Dept of Health/Health Planning Council of SWFL	219,372	45,392	-
Total program				438,744	185,836	-
Homeless Management Information System (HMIS)	14.261	FL0760H4D031800		84,900	3,957	-
Continuum of Care Program (SHP FY19)	14.267	Various		1,835,581	218,344	218,344
Continuum of Care Program (SHP FY20)	14.267	Various		1,825,537	1,462,683	1,144,271
Continuum of Care Program (SHP FY21)	14.267	Various		1,997,727	152,884	149,330
Total program				5,658,845	1,833,911	1,511,945
Total U.S. Department of Housing & Urban Development				55,637,708	8,946,588	4,737,799
U.S. Department of Interior:						
U.S. Fish and Wildlife Service:						
Cooperative Endangered Species Conservation Fund - Hab Mgmt of Buttonw & Pine Isl. Flatw Pres.	15.615	27492		15,000	15,000	-
Total U.S Fish and Wildlife Service				15,000	15,000	-
Total U.S Department of Interior				15,000	15,000	-
U.S. Department of Justice:						
Crime Victim Assistance - State Criminal Alien Assistance (SCAAP)	16.606	2020-AP-BX-0919		120,965	48,442	-
Total program				120,965	48,442	-
Edward Byrne Memorial Justice Assistance Grant Program - Disaster Recovery (FY19)	16.738	2020-DJ-BX-0095		90,035	84,549	-
Edward Byrne Memorial Justice Assistance Grant Program	16.738	2020-JAGC-LEE		24,526	24,526	24,526
Total program				114,561	109,075	24,526
Paul Coverdell Forensic Sciences Improvement Grant Program FY21	16.742	2020-CD-BX-xxxx	Florida Department of Law Enforcement	2,389	2,389	-
Total Program				2,389	2,389	-
Equitable Sharing Program - Federal Forfeiture- Justice	16.922	None		312,052	312,052	-
Total U.S. Department of Justice				549,967	471,958	24,526
U.S. Department of Transportation/non-FAA:						
Federal Transit Administration:						
Federal Transit Cluster:						
Federal Transit Formula Grants - USC 5307	20.507	FL-2016-043-00		5,731,365	47,783	-
Federal Transit Formula Grants - USC 5307 (FY14)	20.507	FL-90-X850		5,833,046	20,078	-
Federal Transit Formula Grants - USC 5307 (FY15)	20.507	FL-2016-047-00		5,787,589	103,760	-
Federal Transit Formula Grants - USC 5307 (FY17)	20.507	FL-2017-075-01		6,107,871	1,028,827	-
Federal Transit Formula Grants - USC 5307 (FHWA Flex Funds Transfer)	20.507	FL-2018-079-00		6,257,157	1,499,793	-
Federal Transit Formula Grants - USC 5307 (Urbanized Area FY19)	20.507	FL-2019-080-00		6,459,631	1,224,745	-
COVID-19 Federal Transit Formula Grants - USC 5307 (Urbanized Area FY20)	20.507	FL-2020-067-00		19,156,442	11,402,950	-

LEE COUNTY, FLORIDA
Schedule of Expenditures of Federal Awards
and State Financial Assistance
For the Fiscal Year ended September 30, 2021

Federal/State grantor /Program or Cluster Title	Assistance Listing/ CSFA number	Grant number	Pass-through entity	Federal/State award amount	Expenditures	2020-2021 Transfers to Subrecipients
Federal Transit Formula Grants - USC 5307 (Flex Funds)	20.507	FL 2021-002		2,639,258	175,797	
Federal Transit Formula Grants - USC 5307 (Formula Grant FY20)	20.507	FL 2021-059		6,768,285	8,380	
Federal Transit Formula Grants - USC 5339 Bus & Bus Facilities Formula	20.526	FL-2018-072-00		714,731	121,834	
Federal Transit Formula Grants - USC 5339 Bus & Bus Facilities Formula	20.526	FL-2019-072-01		673,013	425,985	
Total Federal Transit Cluster				66,128,388	16,059,932	-
Formula Grants for Rural Areas - USC 5311 Non Urban Area Program Multi Year	20.509	G1581	Florida Department of Transportation	205,526	29,082	
Formula Grants for Rural Areas - USC 5311	20.509	G1M56	Florida Department of Transportation	849,324	52,692	
Total Program				1,054,850	81,774	-
Federal Highway Administration:						
Highway Planning and Construction Cluster:						
Highway Planning and Construction - Enhancement & Ops of Lee TOC	20.205	429960-1-88-01	Florida Department of Transportation	130,500	62,174	
Highway Planning and Construction - Gunnery Road and Buckingham	20.205	442123-1-38-01	Florida Department of Transportation	453,334	237,796	
Highway Planning and Construction - Able Canal Pathway	20.205	435351-2-38-01, 435351-2-58-01, 435351-2-68-01	Florida Department of Transportation	4,912,650	76,925	
Total Highway Planning and Construction Cluster				5,496,484	376,895	-
Total U.S. Department of Transportation/non-FAA				72,679,722	16,518,601	-
U.S. Department of Transportation/FAA:						
Federal Aviation Administration:						
Airport Improvement Program (FMY South Quad Hangers and Ramp)	20.106	3-12-0027-021-2020		404,626	162,685	
Airport Improvement Program (Airside Pavement Rehab TW A, F & G2)	20.106	3-12-0135-056-2020		14,537,517	10,301,470	
Airport Improvement Program (Airside Pavement Cargo)	20.106	3-12-0135-057-2020		4,909,124	4,297,395	
COVID-19 Airport Improvement Program (CARES Act - RSW)	20.106	3-12-0135-055-2020		36,603,212	9,112,081	
Airport Improvement Program - ACRGP- RSW (CRRSA Act)	20.106	3-12-0135-060-2021		9,853,507	3,023,600	
Airport Improvement Program - Update Airport Master Plan Study	20.106	3-12-0135-058-2021		1,999,776	717,526	
Airport Improvement Program - CRRSA - RSW (Adendum to ACRGP - RSW)	20.106	3-12-0135-061-2021		1,080,299	1,080,299	
Total U.S. Department of Transportation/FAA				69,388,061	28,695,056	-
U.S. Department of Treasury:						
Coronavirus Relief Fund	21.019	Not available yet		134,459,744	76,340,187	17,014,975
Coronavirus Relief Fund - SHIP	21.019	069-2020		2,198,181	1,923,591	
Total Program				136,657,925	78,263,778	17,014,975
Emergency Rental Assistance Program	21.023	ERA0340		23,268,102	10,051,428	1,663,794
Federal Forfeiture-Treasury	21.000	None		13,650	13,650	
Total U.S. Department of the Treasury				159,939,677	88,328,856	18,678,769
Total expenditures of federal awards				373,497,907	149,075,973	23,493,294
Florida Department of Community Affairs:						
Florida Forever Act - FCT Wild Turkey Strand 2020	52.002	05-CT-E5-04-F4-A1-031		2,529,995	6,765	
Total Florida Department of Community Affairs				2,529,995	6,765	-
Florida Department of Children and Families:						
Homeless Challenge Grant FY19-20	60.014	QPZ02		148,500	95,300	-
Homeless Challenge Grant FY19-20 - Staffing Grant	60.014	QPZ02		107,143	80,357	80,357
Homeless Challenge Grant FY20-21	60.014	QPZ02		148,500	25,393	-
Homeless Challenge Grant FY20-21 - Staffing Grant	60.014	QPZ02		107,143	26,786	26,786
Total Program				511,286	227,836	107,143
Criminal Justice, Mental Health, & Substance Abuse Reinvestment Grant Prg FY20-21	60.115	LHZ97		1,300,000	286,402	286,403
Total Program				1,300,000	286,402	286,403
Total Florida Department of Children and Families				1,811,286	514,238	393,546

LEE COUNTY, FLORIDA
Schedule of Expenditures of Federal Awards
and State Financial Assistance
For the Fiscal Year ended September 30, 2021

Federal/State grantor /Program or Cluster Title	Assistance Listing/CSFA number	Grant number	Pass-through entity	Federal/State award amount	Expenditures	2020-2021 Transfers to Subrecipients
Florida Department of Economic Opportunity:						
Florida Sports Foundation:						
Economic Development Partnership - Perfect Game Baseball Championship	40.040	171003438		25,000	25,000	
Total Florida Sports Foundation				25,000	25,000	-
Florida Housing Finance Corporation:						
SHIP YR23 (State FY17-18)	40.901	LB027		2,281,955	86,177	8,190
SHIP YR24 (State FY18-19)	40.901	LB028		635,859	246,127	219,826
SHIP YR25 (State FY19-20)	40.901	LB029		809,644	344,163	332,458
SHIP YR27 (State FY21-22)	40.901	LB031		3,116,962	590	
Total Program				6,844,420	677,057	560,475
Facilities for New Professional Sports, Retained Professional Sports, or Retained Spring Training Franchise	73.016	SB13-235		15,000,000	-	
Total Florida Department of Economic Opportunity				21,869,420	702,057	560,475
Florida Department of Elders Affairs						
Senior Center - Fixed Capital Outlay (FCO) - Lehigh Senior Citizen Center Improvements	65.013	XQ001		350,000	316,081	
Total Florida Department of Elders Affairs				350,000	316,081	-
Florida Department of the Executive Office:						
EMPA Base Grant FY19-20	31.063	A0104		105,806	78,882	
EMPA Base Grant FY20-21	31.063	A0187		105,806	28,398	
Total Florida Department of the Executive Office				211,612	107,280	-
Florida Department of Environmental Protection:						
Beach Management Funding Assistance Program - Lovers Key Beach 2	37.003	19LE1		260,000	142,876	
Beach Management Funding Assistance Program - Estero Barriers Regional Inlet Mgmt	37.003	19LE2		316,947	273,930	
Beach Management Funding Assistance Program - Lee Co. Shore Protection - Gasparilla Island	37.003	20LE1		3,101,764	33,549	
Beach Management Funding Assistance Program - Blind Pass Monitoring	37.003	20LE2		182,097	14,427	
Beach Management Funding Assistance Program - Estero Barriers Regional Inlet Mgmt Study	37.003	22LE4		67,806	91,310	
Total Program				3,928,614	556,092	-
Statewide Surface Water Restoration and Wastewater Project - Caloosahatchee T. Canal Rehab	37.039	LPA0063		400,000	167,348	
Statewide Surface Water Restoration and Wastewater Project - Yellow Fever Creek T. Facility	37.039	LPQ0012		817,000	817,000	
Statewide Surface Water Restoration and Wastewater Prj - Caloosahatchee T. Flow Monitor	37.039	NS037		172,200	57,400	
Statewide Surface Water Restoration and Wastewater Project -FLDEP Yellow Fever Creek	37.039	S0840		175,000	124,725	
Statewide Surface Water Restoration and Wastewater Project - Artesian Well Abandmnt Proj	37.039	LPA0112		80,000	15,699	
Total Program				1,644,200	1,182,172	-
Innovative Technologies	37.103	INV10		180,000	15,119	
Total Program				180,000	15,119	-
Total Florida Department of Environmental Protection				5,752,814	1,753,383	-
Florida Department of Health:						
Bureau of Emergency Management Services:						
County Grant Award - EMS FY19-20	64.005	C8036		88,398	44,999	
County Grant Award - EMS FY20-21	64.005	C9036		84,207	52,654	
Total Florida Department of Health				172,605	97,653	-
Florida Department of State:						
Division of Library and Information Services:						
State Aid to Libraries Grant (FY20-21)	45.030	21-ST-24		471,550	471,550	
Total Florida department of State				471,550	471,550	-
Florida Department of Transportation/non-FAA:						
Florida Commission for the Transportation Disadvantaged Trip and Equipment	55.001	410140-1-84.05		1,662,097	229,875	
Total Program				1,662,097	229,875	-
Commuter Assistance Program/Ride Share Grants - Vanpool Services - FY19-20	55.007	G1F33 430306-1-84-03		55,000	16,050	
Total Program				55,000	16,050	-

LEE COUNTY, FLORIDA
Schedule of Expenditures of Federal Awards
and State Financial Assistance
For the Fiscal Year ended September 30, 2021

Federal/State grantor /Program or Cluster Title	Assistance Listing/CSFA number	Grant number	Pass-through entity	Federal/State award amount	Expenditures	2020-2021 Transfers to Subrecipients
Public Transit Block Grant Program	55.010	410140-1-84-04 G1192		2,060,032	964,215	
Total Program				<u>2,060,032</u>	<u>964,215</u>	-
Public Transit Service Development Program - Downtown Trolley Service	55.012	G1G04		1,212,725	70,591	
Public Transit Service Development Program - Beach Tram Service	55.012	G1G03		998,573	61,346	
Public Transit Service Development Program - S.A.T Center and Park-and-Ride Lot	55.012	G0H60		160,000	122,821	
Total Program				<u>2,371,298</u>	<u>254,758</u>	-
Transit Corridor Development Program - FY19-20	55.013	407329-1-84-04 G1G67		1,677,499	724,805	
Total Program				<u>1,677,499</u>	<u>724,805</u>	-
Intermodal Access Development Program - Rosa Parks Improvements	55.014	G0W44		6,000,000	355,743	
Transportation Regional Incentive Prg (TRIP) - Burnt Store Rd South	55.026	440340-1-54-01	Florida Department of Transportation	2,962,302	2,862,302	
Total Program				<u>2,962,302</u>	<u>2,862,302</u>	-
Local Transportation Projects	55.039	447299-1-54-01		4,250,000	270,824	
Total Florida Department of Transportation/non-FAA				<u>21,038,228</u>	<u>5,678,572</u>	-
Florida Department of Transportation/FAA:						
Aviation Grant Programs - Airside Pavement Rehabilitation	55.004	ARR95 431367-1-94-01		2,574,138	648,994	
Aviation Grant Programs - RSW Terminal Expansion	55.004	G0R60 441981-1-94-01		6,552,659	1,764,759	
Aviation Grant Programs - RSW Ticket Counter and Gate Podium Modernization	55.004	G0K77 441246-1-94-01		5,200,000	4,775,000	
Aviation Grant Programs - South Quadrant Hangars and Ramp	55.004	G1C72 446314-1-94-01		525,000	98,730	
Aviation Grant Programs - RSW Terminal Expansion	55.004	G1C87 441981-1-94-01		17,272,947	196,262	
Aviation Grant Programs - RSW Terminal Expansion	55.004	G1C87 441981-1-94-02		4,500,000	371,836	
Aviation Grant Programs - RSW Air Traffic Control Tower and Terminal Radar Approach Control	55.004	G1035 420652-1-94-04		7,247,173	2,621,266	
Aviation Grant Programs - Airside Payment Rehabilitation	55.004	G1K77 431367-1-94-02		100,000	100,000	
Total Florida Department of Transportation/FAA				<u>43,971,917</u>	<u>10,576,847</u>	-
Total expenditures of state financial assistance				<u><u>98,179,427</u></u>	<u><u>20,224,426</u></u>	<u><u>954,021</u></u>

LEE COUNTY, FLORIDA

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

Year Ended September 30, 2021

(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, 2021, 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.

Expenditures reported on the Schedule are reported on the accrual basis of accounting. Such expenditures are recognized following the cost principles contained in the Uniform Guidance for all awards with the exception of Assistance Listing 21.019, which follows criteria determined by the Department of Treasury for allowability of costs. Under these principles, certain types of expenditures are not allowable or are limited as to reimbursement. Negative amounts shown on the Schedule represent adjustments or credits made in the normal course of business to amounts reported as expenditures in prior years.

(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 (Assistance Listing #14.218) in the amount of \$19,181.

**LEE COUNTY, FLORIDA
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
YEAR ENDED SEPTEMBER 30, 2021**

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?	None noted
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?	None noted
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:

<u>Assistance Listing Number(s)</u>	<u>Name of Federal Program or Cluster</u>
20.507, 20.526	Federal Transit Cluster
20.106	Airport Improvement Program
21.019	Coronavirus Relief Fund
21.023	Emergency Rental Assistance Program

Dollar threshold used to distinguish between type A and type B programs:	\$3,000,000
Auditee qualified as low-risk auditee?	No

**LEE COUNTY, FLORIDA
SCHEDULE OF FINDINGS AND QUESTIONED COSTS (CONTINUED)
YEAR ENDED SEPTEMBER 30, 2021**

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? 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:

State CSFA	Name of State Program or Cluster
37.039	Statewide Surface Water Restoration & Wastewater Projects
55.004	Aviation Grant Programs
55.010	Public Transit Block Grant
55.026	Transportation Regional Incentive Program

Dollar threshold used to distinguish between type A State projects \$750,000

SECTION II - FINANCIAL STATEMENT FINDINGS

Our audit did not disclose any matters required to be reported in accordance with *Government Auditing Standards*.

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)(l)4, Rules of the Florida Auditor General.

John E. Manning
District One

Cecil L. Pendergrass
District Two

Ray Sandelli
District Three

Brian Hamman
District Four

Frank Mann
District Five

Roger Desjarlais
County Manager

Richard Wesch
County Attorney

Donna Marie Collins
County Hearing Examiner

**LEE COUNTY, FLORIDA
SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS
YEAR ENDED SEPTEMBER 30, 2021**

Lee County, Florida respectfully submits the following summary schedule of prior audit findings for the year ended September 30, 2021.

Audit period: October 1, 2020 through September 30, 2021

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 — FINDINGS AND QUESTIONED COSTS – MAJOR FEDERAL PROGRAMS
2020-001**

Type of Finding: Significant Deficiency in Internal Control over Compliance, Other Matters

Condition: During our testing, we noted that the County did not communicate the Federal award project description, as required to be responsive to the Federal Funding Accountability and Transparency Act (FFATA); the name of Federal awarding agency, pass-through entity, and contact information for awarding official of the pass-through entity; and the CFDA number and name to sub-recipients of the award.

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, 2021.

Management's Responsibility

Management is responsible for compliance with federal statutes, regulations, and the terms and conditions of 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 types of 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, 2021.

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.

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 Guide. Accordingly, this report is not suitable for any other purpose.

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

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, 2021, and the related notes to the financial statements, which collectively comprise the County's basic financial statements. We issued our report thereon dated March 16, 2022, 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, 2021 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.

CliftonLarsonAllen LLP

CliftonLarsonAllen LLP

Fort Myers, Florida
June 9, 2022

Lee County, Florida
Schedule of Passenger Facility Charges (PFCs) Collected and Expended (As Reported to FAA)
for the year ended September 30, 2021

	Quarter Ended December 31, 2020	Quarter Ended March 31, 2021	Quarter Ended June 30, 2021	Quarter Ended September 30, 2021	Year Ended September 30, 2021	Cumulative Totals as of September 30, 2020	Cumulative Totals as of September 30, 2021
Collections							
PFCs Collected	\$ 2,586,027	\$ 4,301,875	\$ 5,635,221	\$ 4,538,816	\$ 17,061,939	\$ 335,609,608	\$ 352,671,547
Interest Earned	28,631	19,883	15,611	15,273	79,398	12,413,785	12,493,183
Total Collection	\$ 2,614,658	\$ 4,321,758	\$ 5,650,832	\$ 4,554,089	\$ 17,141,337	\$ 348,023,393	\$ 365,164,730
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	\$ 441,804	\$ 734,944	\$ 962,737	\$ 775,424	\$ 2,914,909	\$ 96,624,251	\$ 99,539,160
Application No. 6							
06-06-C-00-RSW	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 4,838,689	\$ 4,838,689
Application No. 7							
10-07-C-00-RSW	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 48,206,566	\$ 48,206,566
Application No. 8							
13-08-C-00-RSW	\$ 2,500,965	\$ 1,799,464	\$ 4,103,613	\$ 3,739,750	\$ 12,143,792	\$ 27,136,961	\$ 39,280,753
Application No. 9							
18-09-C-00-RSW		\$ 2,105,944	\$ 7,666,297	\$ 14,711,277	\$ 24,483,518	\$ 11,584,096	\$ 36,067,614
Application No. 10							
19-10-C-00-RSW				\$ 1,624,815	\$ 1,624,815	\$ 6,897,012	\$ 8,521,827
Total Expenditures	\$ 2,942,769	\$ 4,640,352	\$ 12,732,647	\$ 20,851,266	\$ 41,167,034	\$ 297,731,453	\$ 338,898,487

LEE COUNTY, FLORIDA

Notes to Schedule of Passenger Facility
Charges Collected and Expended

Year ended September 30, 2021

(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, 2021**

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?	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 FINDINGS AND QUESTIONED COSTS
PASSENGER FACILITY CHARGE PROGRAM
YEAR ENDED SEPTEMBER 30, 2021**

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, 2021**

Prior Year Findings

There were no prior year audit findings reported.