



CLERK OF THE CIRCUIT COURT

Alachua County Courthouse
Finance and Accounting
12 SE 1st St, 4th Floor
Gainesville, Florida 32601

J.K. "JESS" IRBY, ESQ.
CLERK

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March 30, 2020

Honorable Sherrill F. Norman, CPA
Auditor General, State of Florida
Local Government Audits/342
Claude Pepper Building, Room 401
111 West Madison Street
Tallahassee, FL 32399-1450

Dear Ms. Norman:

This letter is in response to the Independent Auditors' Report on Compliance for each Major Federal Program and State Project and on Internal Control over Compliance required by the Uniform Guidance and in Accordance with Chapter 10.550, *Rules of the Auditor General*, dated March 26, 2020. Accompanying this report was a Schedule of Findings and Questioned Costs – Federal Awards and State Financial Assistance for the year ended September 30, 2019. The audit report disclosed a significant deficiency and questioned costs for a major federal program as described in finding 2019-02 below.

Finding (2019-02) – FEMA Grant Reimbursements:

Condition- During testing of the CFDA: 97.036 major program, the auditors determined that the County mistakenly submitted a debris removal invoice twice for reimbursement. Federal Emergency Management Agency (FEMA) obligated both these project worksheets during the fiscal year.

Effect- This resulted in questioned costs and an overstatement of reported federal expenditures in the amount of \$235,683.

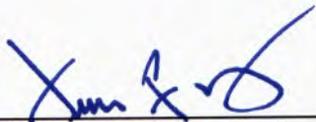
Status- Prior to issuance of the audit report, county management contacted FEMA resulting in the project worksheet in question being revised. Management also corrected the Schedule of Federal Expenditures and State Financial Assistance.

Recommendation- The auditors recommend that management review their policies and procedures over grant reimbursement requests, and adjust if necessary.

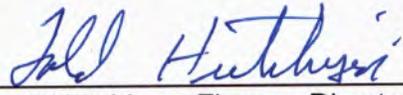
**Alachua County, FL
Corrective Action Plan
For the Year Ended September 30, 2019**

Management Response – We agree with the auditors' recommendation for the county to review existing policies and procedures over grant reimbursement requests. With the assistance of county management, the Clerk's Finance & Accounting staff has initiated a new reconciliation process to review all FEMA debris eligible costs by approved date range for each awarded project. This new reconciliation process will help to ensure that debris invoices are properly allocated across the appropriate FEMA projects and date ranges.

Sincerely,



J.K. "Jess" Irby, Esq., Clerk
Alachua County Clerk of the Court



Todd Hutchison, Finance Director
Alachua County Clerk of the Court

cc: Board of County Commissioners
Michele Lieberman, County Manager