

City of Pembroke Pines, Florida



Annual Comprehensive Financial Report and Compliance Reports Fiscal Year Ended September 30, 2022

**Annual Comprehensive
Financial Report
and Compliance Reports
of the
City of Pembroke Pines, Florida**

**For the Fiscal Year Ended
September 30, 2022**



**Prepared by
The Finance Department**

City of Pembroke Pines, Florida

Fiscal Year Ended September 30, 2022

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IV. COMPLIANCE SECTION

City of Pembroke Pines, Florida
Schedule of Expenditures of Federal Awards, State Financial Assistance and Local Awards
Fiscal Year Ended September 30, 2022

<u>Federal Agency/Pass-Through Grantor/Program Title</u>	<u>ALN</u>	<u>Grant or Identifying Number</u>	<u>Total Award</u>	<u>Expenditures</u>
<u>U.S. Department of Housing and Urban Development</u>				
Direct Awards:				
Community Development Block Grant (CDBG)-Entitlement Grants Cluster				
Community Development Block Grant 2019	14.218	B19MC120040	\$ 880,770	\$ 140,000
Community Development Block Grant 2020	14.218	B20MC120040	926,495	88,100
Community Development Block Grant 2021	14.218	B21MC120040	2,132,499	496,438
Community Development Block Grant 2020 - COVID-19	14.218	B20MW120040	1,400,676	249,076
Neighborhood Stabilization Program (NSP2010) - Program income	14.218	B-11-MN-120022	2,330,542	153,298
TOTAL CDBG - Entitlement Grants Cluster				<u>1,126,912</u>
Total U.S. Department of Housing and Urban Development				<u>1,126,912</u>
<u>U.S. Department of Justice</u>				
Direct Awards:				
Public Safety Partnership and Community Policing Grant Law Enforcement Mental Health and Wellness Act	16.710	15JCOPS-21-GG-02129-SLEM	110,000	35,000
Indirect Awards:				
<i>Pass-Through the Office of the Attorney General</i>				
Crime Victim Assistance - Victim of Crime Act Grant (VOCA) 2021	16.575	VOCA-2021-00590	33,426	12,318
<i>Pass-Through the City of Pompano Beach</i>				
Edward Byrned Memorial Justice Assistance Grant (JAG) 2018	16.738	2018-DJ-BX-0884	21,796	21,142
Total U.S. Department of Justice				<u>68,460</u>
<u>U.S. Department of Agriculture</u>				
Indirect Awards:				
Child Nutrition Cluster:				
<i>Pass-Through Florida Department of Agriculture and Consumer Services:</i>				
School Breakfast Program	10.553	18098	520,342	520,342
<i>Pass-Through Florida Department of Agriculture and Consumer Services:</i>				
National School Lunch Program	10.555	18098	2,960,068	2,960,068
NSLP Non-Cash Assistance (Commodities)	10.555	2040	295,721	295,721
Total Program	10.555			<u>3,255,789</u>
TOTAL Child Nutrition Cluster				<u>3,776,131</u>
Total U.S. Department of Agriculture				<u>3,776,131</u>
<u>U.S. Department of Education</u>				
Indirect Awards:				
Special Education Cluster (IDEA):				
<i>Pass Through the Florida State University</i>				
Special Education - Grants to States (IDEA, Part B)	84.027	371-2632B-2CB01	115,130	115,130
<i>Pass Through the School Board of Broward County</i>				
Special Education - Grants to States (IDEA, Part B)	84.027	060-2633B-3CB01	18,162	18,162
Total Program	84.027			<u>133,292</u>
<i>Pass Through the Florida State University</i>				
Special Education - Preschool Grants (IDEA Preschool)	84.173	371-2672B-2CP01	1,740	1,740
TOTAL Special Education Cluster (IDEA)				<u>135,032</u>
<i>Pass Through the Broward County School District</i>				
Carl D Perkins Career & Technical Education	84.048	060-1611B-1CS01	12,174	6,087
<i>Pass Through the Florida State University</i>				
Elementary and Secondary School Emergency Relief (ESSER)-COVID-19	84.425D	371-1240S-1C001	10,397	10,397
<i>Pass Through the Florida State University</i>				
Elementary and Secondary School Emergency Relief (ESSER)-COVID-19	84.425D	371-1240C-1C002	10,000	10,000
<i>Pass Through the School Board of Broward County</i>				
Elementary and Secondary School Emergency Relief (ESSER)-COVID-19	84.425D	060-1240A-1C001	4,591,341	4,591,341
<i>Pass Through the Florida State University</i>				
Elementary and Secondary School Emergency Relief (ESSER)-COVID-19	84.425D	371-1241E-1CR02	174,509	174,509
Total Program	84.425D			<u>4,786,247</u>
<i>Pass Through the Florida State University</i>				
English Language Acquisition State Grant	84.365	371-1022B-2C001	2,622	2,622
<i>Pass Through Broward County School District</i>				
Education Stabilization Fund - Student Support and Academic Enrichment	84.424	060-2411A-1C001	199,289	162,458
Total U.S. Department of Education				<u>5,092,446</u>

See Notes to the Schedule of Expenditures of Federal Awards, State Financial Assistance and Local Awards.

City of Pembroke Pines, Florida
Schedule of Expenditures of Federal Awards, State Financial Assistance and Local Awards
Fiscal Year Ended September 30, 2022
(Continued)

<u>Federal Agency/Pass-Through Grantor/Program Title</u>	<u>ALN</u>	<u>Grant or Identifying Number</u>	<u>Total Award</u>	<u>Expenditures</u>
<u>U.S. Department of Homeland Security</u>				
Direct Awards:				
Assistance To Firefighters Grant	97.044	EMW-2019-FG-04732	70,919	1,929
Indirect Awards:				
<i>Pass-Through Florida Division of Emergency Management</i>				
Homeland Security Grant - Urban Area Strategic Initiative (UASI 2020)	97.067	EMW-2020-SS-00035	330,695	329,285
<i>Pass-Through Florida Division of Emergency Management</i>				
Disaster Grant - Public Assistance -Hurricane Irma	97.036	FEMA-4337-DR	3,922,740	92,665
<i>Pass-Through Florida Division of Emergency Management</i>				
Hazard Mitigation Grant	97.039	H0124	160,320	57,175
Hazard Mitigation Grant	97.039	H0134	237,060	1,641
Hazard Mitigation Grant	97.039	H0504	49,500	48,218
Total Program	97.039			107,034
Total U.S. Department of Homeland Security				530,913
<u>U.S. Department of Health and Human Service Program</u>				
Indirect Awards:				
Aging Cluster				
<i>Pass-Through the Areawide Council on Aging of Broward County</i>				
Special Program for the Aging				
Older Americans Act- IIIB - 2021	93.044	JA121-10-2021	329,464	46,381
Older Americans Act- IIIB - 2022	93.044	JA122-10-2022	329,464	154,573
Total Program	93.044			200,954
<i>Pass-Through the Areawide Council on Aging of Broward County</i>				
Nutrition Services Under Title IIIC -COVID-19	93.045	JB8311F-10-2021	18,691	804
TOTAL Aging Cluster				201,758
<i>Pass-Through the Areawide Council on Aging of Broward County</i>				
National Family Caregive Support				
Older Americans Act- IIIE - 2021	93.052	JA-121-10-2021	88,728	10,383
Older Americans Act- IIIE - 2022	93.052	JA-122-10-2022	88,728	43,500
Total Program	93.052			53,883
<i>Pass-Through the Areawide Council on Aging of Broward County</i>				
Low-Income Home Energy Assistance				
Low Income Home Energy Assistance -2021-2022	93.568	JP021-10-2023	22,935	16,145
Low Income Home Energy Assistance -ARP	93.568	JPP22-10-2022	34,000	13,855
Total Program	93.568			30,000
CCDF Cluster				
<i>Pass-Through the Early Learning Coalition of Broward County</i>				
Child Care and Development Block Grant-COVID-19	93.575	2101FLCCCS-2021	97,188	97,188
Child Care and Development Block Grant-COVID-19	93.575	2101FLCCCS-2022	46,654	46,654
Total Program	93.575			143,842
TOTAL CCDF Cluster				143,842
Total U.S. Department of Health and Human Services				429,483
<u>U.S. Department of Transportation</u>				
Indirect Awards:				
<i>Pass-Through University of South Florida</i>				
Highway Planning and Construction 2022	20.205	G1X15	11,266	11,093
TOTAL Highway Planning and Construction Cluster				11,093
<i>Pass-Through Florida Department of Transportation</i>				
Enhance Mobility of Seniors and Individuals with Disabilities -				
Section 5310 Program Operating	20.513	G2564	346,940	346,940
TOTAL Transit Services Programs Cluster				346,940
Total U.S. Department of Transportation				358,033
<u>U.S. Department of Treasury</u>				
Direct Awards:				
Coronavirus State and Local Fiscal Recovery Funds	21.027	N/A		5,665,805
Total U.S. Department of Treasury				5,665,805
TOTAL EXPENDITURES OF FEDERAL AWARDS				\$ 17,048,183

See Notes to the Schedule of Expenditures of Federal Awards, State Financial Assistance and Local Awards.

City of Pembroke Pines, Florida
Schedule of Expenditures of Federal Awards, State Financial Assistance and Local Awards
Fiscal Year Ended September 30, 2022
(Continued)

<u>State Agency/Pass-Through Grantor/Program Title</u>	<u>State CSFA Number</u>	<u>Grant or Identifying Number</u>	<u>Total Award</u>	<u>Expenditures</u>
Florida Department of Elder Affairs				
<i>Pass-Through Areawide Council on Aging of Broward County, Inc.</i>				
Local Services Program -2021	65.009	JL021-10-2022	\$ 226,055	\$ 156,389
Local Services Program -2022	65.009	JL022-10-2023	231,155	51,268
Total Florida Department of Elder Affairs				207,657
Florida Department of State and Secretary of State				
General Program Support Grant 21-22	45.061	22.c.ps.114.322	77,474	55,535
General Program Support Grant 22-23	45.061	23.c.ps.114.241	150,000	26,556
Total Florida Department of State and Secretary of State				82,091
Florida Housing Finance Agency				
State Housing Initiatives Partnership (S.H.I.P.) - F/Y17-18	40.901	N/A	726,367	14,970
State Housing Initiatives Partnership (S.H.I.P.) - F/Y18-19	40.901	N/A	213,839	329,909
State Housing Initiatives Partnership (S.H.I.P.) - F/Y19-20	40.901	N/A	281,517	236,928
State Housing Initiatives Partnership (S.H.I.P.) - F/Y20-21	40.901	N/A	138,827	138,827
State Housing Initiatives Partnership (S.H.I.P.) - F/Y21-22	40.901	N/A	1,154,225	315,469
State Housing Initiatives Partnership (S.H.I.P.) - F/Y22-23	40.901	N/A		62,100
Total Florida Housing Finance Agency/				1,098,203
Florida Department of Education				
<i>Pass Through the School Board of Broward County</i>				
Safety and Security of School Buildings	N/A	060-93190-2D001		87,593
Safety and Security of School Buildings	N/A	060-93190-1D001		80,238
<i>Pass Through the Florida State University</i>				
Safety and Security of School Buildings	N/A	371-93190-0D001		22,547
Safety and Security of School Buildings	N/A	371-93190-1D001		74,270
Total Florida Department of Education				264,648
TOTAL EXPENDITURES OF STATE PROJECTS				\$ 1,652,599

City of Pembroke Pines, Florida

Schedule of Expenditures of Federal Awards, State Financial Assistance and Local Awards
Fiscal Year Ended September 30, 2022
(Continued)

<u>Local Agency/Pass-Through Grantor/Program Title</u>	<u>Grant or Identifying Number</u>	<u>Total Award</u>	<u>Expenditures</u>
<u>Local Awards/Program Title</u>			
<i>Broward County Local Awards</i>			
Broward County Transit Grant	N/A	\$ 353,777	\$ 353,777
OAA Older American Act IIIB-Broward Cash Match - 2021	JA121-10-2021	43,867	3,678
OAA Older American Act IIIB-Broward Cash Match - 2022	JA122-10-2022	43,867	21,613
<i>Total Broward County Local Awards</i>			<u>379,068</u>
<i>Children's Services Council of Broward County</i>			
CSC Maximizing Out-of-School Time (MOST SN) 2022	17-4322	116,995	77,115
<i>Total Children's Services Council of Broward County</i>			<u>77,115</u>
<i>TOTAL EXPENDITURES OF LOCAL AWARDS</i>			<u>\$ 456,183</u>

See Notes to the Schedule of Expenditures of Federal Awards, State Financial Assistance and Local Awards.

City of Pembroke Pines, Florida
Notes to the Schedule of Expenditures of Federal Awards,
State Financial Assistance and Local Awards
For the Year Ended September 30, 2022

NOTE A. BASIS FOR PRESENTATION

The accompanying Schedule of Expenditures of Federal Awards, State Financial Assistance, and Local Awards (the "Schedule") includes the federal, state and local grant activity of the City of Pembroke Pines, Florida and is presented on the modified accrual basis of accounting. The information in the Schedule is presented in accordance with the requirements of Title 2 U.S. *Code of Federal Regulations Part 200, Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance), Audits of States, Local Governments, and Nonprofit Organizations, and Chapter 10.550, *Rules of the Auditor General*. Because the Schedule presents only a selected portion of the operations of the City, it is not intended to and does not present the financial position, changes in net position, or cash flows of the City. Therefore, some amounts presented in the Schedule may differ from amounts presented in or used in the preparation of the basic financial statements. No later than sixty days prior to the close of the current fiscal year, the City Manager submits to the City Commission a budget estimate of the expenditures and revenues of all City departments and divisions for the fiscal year commencing the following October 1.

Contingency

The federal, state, and local awards received are subject to audit and adjustment. If any expenditures are disallowed by grantor agency as result of such audit, any claim for reimbursement to the grantor agencies would become a liability of the City. In the opinion of management, all grant expenditures are in compliance with the terms of the grant agreements and applicable federal and state laws and regulations.

Indirect Cost Rate

For federal awards, the City has elected to use the 10% de minimis indirect cost rate allowed under the Uniform Guidance for certain grants that allow the use of the 10% de minimis indirect cost rate.



**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**

To the Honorable Mayor, City Commissioners, and City Manager
City of Pembroke Pines, 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 the City of Pembroke Pines, Florida, as of and for the year ended September 30, 2022, and the related notes to the financial statements, which collectively comprise the City of Pembroke Pines, Florida's basic financial statements, and have issued our report thereon dated May 23, 2023. Our report includes a reference to other auditors who audited the financial statements of the City's Pension Trust Funds for Firefighters and Police Officers, as described in our report on the City of Pembroke Pines, Florida's financial statements. This report does not include the result of the other auditors' testing of internal control over financial reporting or compliance and other matters that are reported on separately by those auditors.

Report on Internal Control over Financial Reporting

In planning and performing our audit of the financial statements, we considered the City of Pembroke Pines, Florida'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 City of Pembroke Pines, Florida's internal control. Accordingly, we do not express an opinion on the effectiveness of the City of Pembroke Pines, Florida'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 or significant deficiencies may exist that have not been identified.

Report on Compliance and Other Matters

As part of obtaining reasonable assurance about whether the City of Pembroke Pines, Florida'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 City of Pembroke Pines, Florida'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 City of Pembroke Pines, Florida's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

GLSC & Company, PLLC

Miami, Florida
May 23, 2023



INDEPENDENT AUDITOR'S REPORT ON COMPLIANCE FOR EACH MAJOR PROGRAM
AND ON INTERNAL CONTROL OVER COMPLIANCE REQUIRED BY THE UNIFORM GUIDANCE AND
Chapter 10.550, *RULES OF THE FLORIDA AUDITOR GENERAL*

To the Honorable Mayor, City Commission, and City Manager
City of Pembroke Pines, Florida

Report on Compliance for Each Major Federal Program and State Projects

Opinion on Each Major Federal Program and State Projects

We have audited City of Pembroke Pines, Florida's compliance with the types of compliance requirements identified as subject to audit in the OMB *Compliance Supplement* and in the Department of Financial Services State Projects Compliance Supplement that could have a direct and material effect on each of City of Pembroke Pines, Florida's major federal programs and state projects for the year ended September 30, 2022. City of Pembroke Pines, Florida's major federal programs and state projects are identified in the summary of auditor's results section of the accompanying schedule of findings and questioned costs.

In our opinion, City of Pembroke Pines, Florida 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, 2022.

Basis for Opinion on Each Major Federal Program and State Projects

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 Florida Auditor General*. Our responsibilities under those standards, the Uniform Guidance, and Chapter 10.500 are further described in the Auditor's Responsibilities for the Audit of Compliance section of our report.

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

Responsibilities of Management for Compliance

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

Auditor's Responsibilities for the Audit of Compliance

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

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

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

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

Report on 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 Auditor's Responsibilities for the Audit of Compliance section above and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies in internal control over compliance. Given these limitations, during our audit we did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses, as defined above. However, material weaknesses or significant deficiencies in internal control over compliance may exist that were not identified.

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

The purpose of this report on internal control over compliance is solely to describe the scope of our testing of internal control over compliance and the results of that testing based on the requirements of the Uniform Guidance and Chapter 10.550, *Rules of the Florida Auditor General*. Accordingly, this report is not suitable for any other purpose.

GLSC & Company, PLLC

Miami, Florida
May 23, 2023

**CITY OF PEMBROKE PINES, FLORIDA
SCHEDULE OF FINDINGS AND QUESTIONED COSTS - FEDERAL AWARDS,
STATE FINANCIAL ASSISTANCE AND LOCAL AWARDS
FOR THE YEAR ENDED SEPTEMBER 30, 2022**

SECTION I – SUMMARY OF AUDITORS' RESULTS

Financial Statements

Type of auditors' report issued:

Unmodified Opinion

Internal control over financial reporting:

Material weakness(es) identified?	_____ yes	<u> x </u> no
Significant deficiency(ies) identified?	_____ yes	<u> x </u> no
Noncompliance material to financial statements noted?	_____ yes	<u> x </u> no

Financial Awards

Type of auditors' report issued on compliance for major federal programs and state projects:

Unmodified Opinion

Internal control over major federal programs and state projects:

Material weakness(es) identified?	_____ yes	<u> x </u> no
Significant deficiency(ies) identified?	_____ yes	<u> x </u> no
Any audit findings disclosed that are required to be reported in accordance with 2 CFR 200.516(a) and Rule 10.554(1)(i)?	_____ yes	<u> x </u> no

Identification of major federal programs:

Federal program or cluster

ALN

Community Development Block Grant	14.218
Coronavirus State and Local Fiscal Recovery Funds	21.027
Elementary and secondary School Emergency Relief Fund (ESSER)	84.425D

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

\$ 750,000

Identification of major state projects:

State Projects

CSFA No.

State Housing Initiatives Partnership (SHIP)

40.901

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

\$ 495,780

Auditee qualified as low-risk auditee?

 x yes _____ no

**CITY OF PEMBROKE PINES, FLORIDA
SCHEDULE OF FINDINGS AND QUESTIONED COSTS - FEDERAL AWARDS,
STATE FINANCIAL ASSISTANCE, AND LOCAL AWARDS
FOR THE YEAR ENDED SEPTEMBER 30, 2022
(Continued)**

SECTION II – FINANCIAL STATEMENT FINDINGS

None.

SECTION III – FEDERAL AWARDS FINDINGS AND QUESTIONED COSTS

None.

SECTION IV – SUMMARY OF PRIOR YEAR AUDIT FINDINGS

PRIOR YEAR FINANCIAL STATEMENT FINDING

None.

PRIOR YEAR FEDERAL AWARD FINDINGS AND QUESTIONED COSTS

None.



MANAGEMENT LETTER PURSUANT TO THE RULES OF THE AUDITOR GENERAL FOR THE STATE OF FLORIDA

To the Honorable Mayor, City Commissioners, and City Manager
City of Pembroke Pines, Florida

REPORT ON THE FINANCIAL STATEMENTS

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 City of Pembroke Pines, Florida (the "City"), as of and for the fiscal year ended September 30, 2022, which collectively comprise the City's basic financial statements and have issued our report thereon dated May 23, 2023. We did not audit the financial statements of the Pension Trust Fund for Firefighters and Police Officers, which represents 71 percent of the total net position, 69 percent of the total additions, and 63 percent of deductions of the fiduciary fund totals. Those financial statements were audited by other auditors whose report thereon has been furnished to us, and our opinion, insofar as it relates to the amount included for the Pension Trust Fund for Firefighters and Police Officers is based solely on the reports of the other auditors.

AUDITORS' RESPONSIBILITY

We conducted our audit in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; the audit requirements of Title 2 U.S. *Code of Federal Regulations* Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance); and Chapter 10.550, *Rules of the Auditor General*.

OTHER REPORTING REQUIREMENTS

We have issued our Independent Auditors' Report on Internal Control over Financial Reporting and on Compliance and Other Matters based on an Audit of the Financial Statements Performed in Accordance with *Government Auditing Standards*; Independent Auditors' Report on Compliance for Each Major Federal Program and State Project and Report on Internal Control over Compliance; Schedule of Findings and Questioned Costs; and Independent Accountant's Report on an examination conducted in accordance with *AICPA Professional Standards*, AT-C Section 315, regarding compliance requirements in accordance with Chapter 10.550, *Rules of the Auditor General*. Disclosures in those reports and schedule, which are dated May 23, 2023, should be considered in conjunction with this management letter.

PRIOR AUDIT FINDINGS

Section 10.554(1)(i)1., *Rules of the Auditor General*, requires that we determine whether or not corrective actions have been taken to address findings and recommendations made in the preceding financial audit report. There were no findings or recommendations made in the preceding annual financial audit report.

OFFICIAL TITLE AND LEGAL AUTHORITY

Section 10.554(1)(i)4., *Rules of the Auditor General*, requires that the name or official title and legal authority for the primary government and each component unit of the reporting entity be disclosed in this management letter, unless disclosed in the notes to the financial statements. The City of Pembroke Pines, Florida was incorporated in accordance with House Bill No. 1413 on June 20, 1960. There are no component units related to the City.

FINANCIAL CONDITION AND MANAGEMENT

Sections 10.554(1)(i)5.a. and 10.556(7), *Rules of the Auditor General*, require us to apply appropriate procedures and communicate the results of our determination as to whether or not the City met one or more of the conditions described in Section 218.503(1), Florida Statutes, and to identify the specific condition(s) met. In connection with our audit, we determined that the City did not meet any of the conditions described in Section 218.503(1), Florida Statutes.

Pursuant to Sections 10.554(1)(i)5.b. and 10.556(8), *Rules of the Auditor General*, we applied financial condition assessment procedures for the City. It is management's responsibility to monitor the City's financial condition, and our financial condition assessment was based in part on representations made by management and review of financial information provided by same. This assessment was performed as of September 30, 2022.

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

ADDITIONAL MATTERS

Section 10.554(1)(i)3., *Rules of the Auditor General*, requires us to communicate noncompliance with provisions of contracts or grant agreements, or abuse, that have occurred, or are likely to have occurred, that have an effect on the financial statements that is less than material but warrants the attention of those charged with governance. In connection with our audit, we did not note any such findings.

PURPOSE OF THIS LETTER

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

GLSC & Company, PLLC

Miami, Florida
May 23, 2023



INDEPENDENT ACCOUNTANT'S REPORT ON COMPLIANCE PURSUANT TO SECTION 218.415 FLORIDA
STATUTES

To Honorable Mayor, City Commission, and City Manager
City of Pembroke Pines, Florida

We have examined City of Pembroke Pines, Florida's (the "City") compliance with the requirements of Section 218.415, Florida Statutes, *Local Government Investment Policies*, during the year ended September 30, 2022. Management of the City is responsible for City's compliance with the specified requirements. Our responsibility is to express an opinion on City's compliance with the specified requirements based on our examination.

Our examination was conducted in accordance with attestation standards established by the American Institute of Certified Public Accountants. Those standards require that we plan and perform the examination to obtain reasonable assurance about whether the City complied, in all material respects, with the specified requirements referenced above. An examination involves performing procedures to obtain evidence about whether the City complied with the specified requirements. The nature, timing, and extent of the procedures selected depend on our judgment, including an assessment of the risks of material noncompliance, whether due to fraud or error. We believe that the evidence we obtained is sufficient and appropriate to provide a reasonable basis for our opinion.

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

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

In our opinion, the City complied, in all material respects, with the requirement of Section 218.415, Florida Statutes, *Local Government Investment Policies*, during the year ended September 30, 2022.

GLSC & Company, PLLC

Miami, Florida

May 23, 2023