

# LIFT UP LOCAL



## COMPREHENSIVE ANNUAL FINANCIAL REPORT

Fiscal Year 2021

October 1, 2020 through September 30, 2021



# Single Audit Section

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The Single Audit Section includes a report on the City's compliance with applicable federal laws and regulations related to the Single Audit Act, Office of Management and Budget (OMB), Uniform Administrative Requirements, Cost Principles, and Audit Requirement for Federal Awards Subpart F. This section contains:

**Independent Auditor's 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**

**Independent Auditor's Report on Compliance for each Major Federal Program and Major State Project and on Internal Control over Compliance and 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**

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

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

**Schedule of Findings and Questioned Costs**

**Summary Schedule of Prior Audit Findings**

**LIFT UP  
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*City of  
Tampa*  
Florida

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**INDEPENDENT AUDITOR'S REPORT ON INTERNAL CONTROL OVER  
FINANCIAL REPORTING AND ON COMPLIANCE AND OTHER MATTERS  
BASED ON AN AUDIT OF FINANCIAL STATEMENTS PERFORMED  
IN ACCORDANCE WITH *GOVERNMENT AUDITING STANDARDS***

The Honorable Mayor and  
Members of the City Council  
City of Tampa, Florida

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of the governmental activities, the business-type activities, the aggregate discretely presented component unit, each major fund, and the aggregate remaining fund information of the City of Tampa, Florida (the "City") as of and for the year ended September 30, 2021, and the related notes to the financial statements, which collectively comprise the City's basic financial statements, and have issued our report thereon dated April 20, 2022. Our report includes a reference to other auditors who audited the financial statements of the City's Firefighters and Police Officers' Pension Trust Fund. This report includes our consideration of the results of the other auditor's testing of internal control over financial reporting and compliance and other matters that are reported on separately by those other auditors. However, this report, insofar as it relates to the results of the other auditors, is based solely on the reports of the other auditors.

**Internal Control over Financial Reporting**

In planning and performing our audit of the financial statements, we considered the City'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's internal control. Accordingly, we do not express an opinion on the effectiveness of the City'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 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 over financial reporting 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.

The Honorable Mayor and  
Members of the City Council  
City of Tampa, Florida

### **Compliance and Other Matters**

As part of obtaining reasonable assurance about whether the City's basic financial statements are free of material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, grant agreements and contracts, 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*.

We noted certain matters that we reported to management of the City in a separate letter dated April 20, 2022.

### **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.

**MSL, P.A.**

Certified Public Accountants

Tampa, Florida  
April 20, 2022



**INDEPENDENT AUDITOR'S REPORT ON COMPLIANCE FOR EACH MAJOR  
FEDERAL PROGRAM AND MAJOR STATE PROJECT AND ON INTERNAL CONTROL  
OVER COMPLIANCE AND 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**

The Honorable Mayor and  
Members of the City Council  
City of Tampa, Florida

**Report on Compliance for Each Major Federal Program and Major State Project**

We have audited the compliance of the City of Tampa, Florida (the "City") with the types of compliance requirements described in the U.S. Office of Management and Budget ("OMB") *Compliance Supplement* and Department of Financial Services *State Compliance Supplement* that could have a direct and material effect on each of the City's major federal programs and major state projects for the year ended September 30, 2021. The City's major federal programs and major state projects are identified in the summary of auditor's results section of the accompanying Schedule of Findings and Questioned Costs.

***Management's Responsibility***

Management is responsible for compliance with the requirements of laws, regulations, contracts, and grants applicable to its federal programs and state projects.

***Auditor's Responsibility***

Our responsibility is to express an opinion on the City's compliance based on our audit. 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 the Audit Requirements for Federal Awards* ("Uniform Guidance"); and Chapter 10.550, *Rules of the Auditor General*. Those standards, the Uniform Guidance, and Chapter 10.550, *Rules of the Auditor General*, require that we plan and perform the audit to obtain reasonable assurance about whether noncompliance with the types of compliance requirements referred to above that could have a direct and material effect on a major federal program or major state project identified in the accompanying Schedule of Findings and Questioned Costs occurred. An audit includes examining, on a test basis, evidence about the City'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 major state project. However, our audit does not provide a legal determination of the City's compliance.

***Opinion on Each Major Federal Program and Major State Project***

In our opinion, the City 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 major state projects for the year ended September 30, 2021.

The Honorable Mayor and  
Members of the City Council  
City of Tampa, Florida

### **Report on Internal Control over Compliance**

The management of the City is responsible for establishing and maintaining effective internal control over compliance with the types of requirements referred to in the first paragraph of this section. In planning and performing our audit, we considered the City's internal control over compliance with the requirements that could have a direct and material effect on each major federal program or major state project as a basis for designing 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, *Rules of the Auditor General*, but not for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, we do not express an opinion on the effectiveness of the City's internal control over compliance.

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

Our consideration of internal control over compliance was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies. We did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses. However, material weaknesses may exist that 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, *Rules of the Auditor General*. Accordingly, this report is not suitable for any other purpose.

### **Report on Schedule of Expenditures of Federal Awards and State Financial Assistance 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, the discretely presented component unit, each major fund, and the aggregate remaining fund information of the City as of and for the year ended September 30, 2021, and the related notes to the financial statements, which collectively comprise the City's basic financial statements. We have issued our report thereon dated April 20, 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 Expenditures of Federal Awards and State Financial Assistance is presented for the purposes of additional analysis, as required by the Uniform Guidance, and Chapter 10.550, *Rules of the Auditor General*, and is not a required part of the basic financial statements.

The Honorable Mayor and  
Members of the City Council  
City of Tampa, Florida

**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 (Cont.)***

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 basic 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.

**MSL, P.A.**

Certified Public Accountants

Tampa, Florida  
April 20, 2022



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**CITY OF TAMPA, FLORIDA**  
**SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS AND STATE FINANCIAL ASSISTANCE**  
**FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2021**

<b>FEDERAL GRANTS FUNDING SOURCE AND GRANT PROGRAM</b>	<b>AL Number</b>	<b>Grant Number</b>	<b>Pass-Through Identifying Number</b>	<b>Expenditures</b>	<b>Amount Provided to Subrecipients</b>
<b>DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT:</b>					
CDBG - Entitlement Grant Cluster:	14.218				
Direct Awards					
Community Development Block Grant (CDBG)-CV1 & CV3 - FY20/21		B-20-MW-12-0020	N/A	\$ 574,304	\$ 204,831
Community Development Block Grant (CDBG) FY20/21		B-20-MC-12-0020	N/A	1,400,516	516,459
Community Development Block Grant (CDBG) FY19/20		B-19-MC-12-0020	N/A	219,160	124,936
Community Development Block Grant (CDBG) FY18/19		B-18-MC-12-0020	N/A	451,281	451,281
Community Development Block Grant (CDBG) FY17/18		B-17-MC-12-0020	N/A	(139,435)	-
Community Development Block Grant (CDBG) FY16/17		B-16-MC-12-0020	N/A	56,145	-
Community Development Block Grant (CDBG) FY15/16		B-15-MC-12-0020	N/A	41,166	-
Community Development Block Grant (CDBG) FY14/15		B-14-MC-12-0020	N/A	13,355	-
Neighborhood Stabilization Program (NSP-1)		B-08-MN-12-0029	N/A	62	-
Total Cluster:				2,616,554	1,297,507
Emergency Solutions Grant Program:	14.231				
Emergency Solutions Grant Program FY20-CV1 and CV2		E-20-MW-12-0020	N/A	1,061,081	841,165
Emergency Solutions Grant Program FY20/21		E-20-MC-12-0020	N/A	163,822	156,828
Emergency Solutions Grant Program FY19/20		E-19-MC-12-0020	N/A	4,420	4,420
Total Program				1,229,323	1,002,413
HOME Investment Partnerships Program:	14.239				
Home Investment Partnerships Program - FY20/21		M-20-MC-12-0222	N/A	441,943	-
Home Investment Partnerships Program - FY19/20		M-19-MC-12-0222	N/A	662,591	588,000
Home Investment Partnerships Program - FY18/19		M-18-MC-12-0222	N/A	462,334	443,492
Home Investment Partnerships Program - FY17/18		M-17-MC-12-0222	N/A	151,986	-
Home Investment Partnerships Program - FY16/17		M-16-MC-12-0222	N/A	346,152	-
Home Investment Partnerships Program - FY15/16		M-15-MC-12-0222	N/A	31,035	-
Home Investment Partnerships Program - FY14/15		M-14-MC-12-0222	N/A	439,443	366,617
Home Investment Partnerships Program - FY13/14		M-13-MC-12-0222	N/A	219,859	219,859
Home Investment Partnerships Program - FY12/13		M-12-MC-12-0222	N/A	39,274	39,274
Home Investment Partnerships Program - FY11/12		M-11-MC-12-0222	N/A	28,000	-
Total Program				2,822,617	1,657,242
Housing Opportunities for Persons with AIDS:	14.241				
Housing Opportunities For Persons With AIDS Grant (HOPWA) - FY21		FLH20F003	N/A	3,580,617	3,543,696
Housing Opportunities For Persons With AIDS Grant (HOPWA) - FY20-CV1		FLH20FHW003	N/A	596,091	578,274
Housing Opportunities For Persons With AIDS Grant (HOPWA) - FY20		FLH19F003	N/A	410,416	317,300
Housing Opportunities For Persons With AIDS Grant (HOPWA) - FY19		FLH18F003	N/A	93,571	93,571
Housing Opportunities For Persons With AIDS Grant (HOPWA) - FY18		FLH17F003	N/A	1,074	1,074
Total Program				4,681,769	4,533,915
Fair Housing Assistance Program - State and Local:	14.401				
Fair Housing Assistance Program - FY20		FF204K204019	N/A	37,358	-
Fair Housing Assistance Program - FY19		FF204K194019	N/A	16,584	-
Fair Housing Assistance Program - FY18		FF204K184019	N/A	14,080	-
Total Program				68,022	-
<b>Total Department of Housing and Urban Development</b>				<b>11,418,285</b>	<b>8,491,077</b>

**CITY OF TAMPA, FLORIDA**  
**SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS AND STATE FINANCIAL ASSISTANCE (Continued)**  
**FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2021**

<b>FEDERAL GRANTS FUNDING SOURCE AND GRANT PROGRAM</b>	<b>AL Number</b>	<b>Grant Number</b>	<b>Pass-Through Identifying Number</b>	<b>Expenditures</b>	<b>Amount Provided to Subrecipients</b>
<b>DEPARTMENT OF JUSTICE:</b>					
Direct Awards					
Project Safe Neighborhoods:	16.609				
Passed through Florida Department of Law Enforcement:					
Project Safe Neighborhoods - Middle District of Florida (PSNM) Program 2020		2020-PSNM-HILL-1-K2-002	N/A	220,465	-
Total Program				220,465	-
Special Data Collections and Statistical Studies:	16.734				
Passed through Florida Department of Law Enforcement:					
National Crime Statistics Exchange (NCSX) Program 2020		2020-NCSX-HILL-2-D6-008	N/A	63,800	-
Total Program				63,800	-
Edward Byrne Memorial Justice Assistance Grant Program:	16.738				
Bureau of Justice Assistance Grant-2020		2020-DJ-BX-0820	N/A	11,845	-
Bureau of Justice Assistance Grant-2019		2019-DJ-BX-0657	N/A	56,061	-
Bureau of Justice Assistance Grant-2018		2018-DJ-BX-0816	N/A	13,790	-
Crime Gun Intelligence Center (CGIC) Initiative-2019		2019-DG-BX-0013	N/A	332,757	-
Total Program				414,453	-
Comprehensive Opioid Abuse Site-Based Program:	16.838				
Comprehensive Opioid Abuse Site-Based Program (COAP) - 2019		2019-AR-BX-K012	N/A	84,585	-
Total Program				84,585	-
Gulf States Regional Law Enforcement Technology Training and Technical Assistance Initiative:	16.843				
Gulf States Regional Law Enforcement Technology Initiative		2020-RZ-BX-0009	N/A	49,985	-
Total Program				49,985	-
Equitable Sharing Program:	16.922				
Law Enforcement Trust Fund		N/A	N/A	116,500	-
Total Program				116,500	-
<b>Total Department of Justice</b>				<b>949,788</b>	<b>-</b>
<b>DEPARTMENT OF TRANSPORTATION:</b>					
Highway Planning and Construction Cluster:	20.205				
Passed through Florida Department of Transportation:					
34th Street LAP Project - Construction		D719014B	G1A77	552,126	-
46th LAP Project		D720006B	G1M70	190,847	-
East Columbus		D720005B	G1M81	257,591	-
Green Spine Cycle Track		D720007B	G1L47	904,661	-
Total Cluster:				1,905,225	-
Railroad Safety:	20.301				
Trespassing Prevention Program		69A36520401870RTEFL	N/A	35,200	-
Total Cluster:				35,200	-
Highway Safety Cluster:	20.600				
Passed through Florida Department of Transportation:					
Impaired Driving-Last Call - 2021		G1S68	N/A	364,754	-
Safe Motorcycle and Rider Techniques (SMART) 2021		G1Q38	N/A	101,112	-
Safe Travels - 2021		G1R61	N/A	143,723	-
Occupant Protection-Sight Tight and Belt Right - 2021	20.616	G1S94	N/A	96,882	-
Total Cluster:				706,471	-
<b>Total Department of Transportation</b>				<b>2,646,896</b>	<b>-</b>

**CITY OF TAMPA, FLORIDA**  
**SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS AND STATE FINANCIAL ASSISTANCE (Continued)**  
**FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2021**

<b>FEDERAL GRANTS FUNDING SOURCE AND GRANT PROGRAM</b>	<b>AL Number</b>	<b>Grant Number</b>	<b>Pass-Through Identifying Number</b>	<b>Expenditures</b>	<b>Amount Provided to Subrecipients</b>
<b>DEPARTMENT OF TREASURY:</b>					
Passed through Florida Housing Finance Corporation: Coronavirus Relief Fund (CRF)	21.019	N/A	N/A	1,798,980	1,744,016
Coronavirus Aid, Relief, and Economic Security (CARES) Act Total Program	21.019	N/A	N/A	11,175,319 12,974,299	- 1,744,016
Emergency Rental Assistance Program (ERA 1) Total Program	21.023	N/A	N/A	11,147,305 11,147,305	11,069,216 11,069,216
American Rescue Plan Act (ARP) Total Program	21.027	N/A	N/A	13,055,570 13,055,570	- -
<b>Total Department of Treasury</b>				<b>37,177,174</b>	<b>12,813,232</b>
<b>EQUAL EMPLOYMENT OPPORTUNITY COMMISSION:</b>					
Direct Awards					
Employment Discrimination (Multi CFDA#): EEOC-Discrimination Grant - 18 Total Program	30.001	EEC45310018C0056	N/A	22,929 22,929	- -
<b>Total Equal Employment Opportunity Commission</b>				<b>22,929</b>	<b>-</b>
<b>ENVIRONMENTAL PROTECTION AGENCY:</b>					
Drinking Water State Revolving Fund Cluster: Passed through Florida Department of Environmental Protection: City of Tampa - 2016 Drinking Water Florida State Revolving Fund Total Cluster:	66.468	DW2902E0	FS984522-160	61,544 61,544	- -
<b>Total Environmental Protection Agency</b>				<b>61,544</b>	<b>-</b>
<b>EXECUTIVE OFFICE OF THE PRESIDENT:</b>					
Direct Awards					
High Intensity Drug Trafficking Areas Program: HIDTA-High Intensity Drug Trafficking Areas - 21 HIDTA-High Intensity Drug Trafficking Areas - 20 Total Program	95.001	G21CF0004A G20CF0004A	N/A N/A	140,136 130,008 270,144	- - -
<b>Total Executive Office of the President</b>				<b>270,144</b>	<b>-</b>

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**CITY OF TAMPA, FLORIDA**  
**SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS AND STATE FINANCIAL ASSISTANCE (Continued)**  
**FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2021**

<b>FEDERAL GRANTS FUNDING SOURCE AND GRANT PROGRAM</b>	<b>AL Number</b>	<b>Grant Number</b>	<b>Pass-Through Identifying Number</b>	<b>Expenditures</b>	<b>Amount Provided to Subrecipients</b>
<b>DEPARTMENT OF HOMELAND SECURITY:</b>					
Disaster Grants - Public Assistance (Presidentially Declared Disasters):	97.036				
Passed through Florida Division of Emergency Management:					
Hurricane Irma 2017 (DR-4337)		Z0473	8402F	24,033	-
Hurricane Irma 2017 (DR-4337)		Z0473	8402S	1,335	-
Coronavirus - Public Assistance (DR4486)		Z1911	N/A	4,263,427	-
Sub-Total Program				4,288,795	-
Port Security Grant Program:	97.056				
Direct Awards					
Port Security Grant Program (PSGP) FY2019 (Police)		EMW-2019-PU-00321	N/A	19,670	-
Sub-Total Program				19,670	-
Homeland Security Grant Program:	97.067				
Passed through Florida Department of Community Affairs:					
Urban Area Security Initiative (UASI) 2020		EMW-2020-SS-00035-S01	R0329	541,363	533,048
Urban Area Security Initiative (UASI) 2019		EMW-2019-SS-00049	R0070	1,955,008	1,167,419
Urban Area Security Initiative (UASI) 2018		EMW-2018-SS-00064	19-DS-04-11-23-02-231	903,839	52,120
Sub-Total Program				3,400,210	1,752,587
Passed through Florida Division of Emergency Management:					
State Homeland Security Grant Program 2019 (Police)		EMW-2019-SS-00049	R0068	121,069	-
State Homeland Security Grant Program 2018 (Police)		EMW-2018-SS-0064-S01	R0064	14,437	-
Sub-Total Program				135,506	-
Total Program				3,535,716	1,752,587
Staffing for Adequate Fire and Emergency Response (SAFER):	97.083				
Direct Awards					
Staffing for Adequate Fire and Emergency Response (SAFER) Grant - 2016		EMW-2016-FH-00190	N/A	705,873	-
Total Program				705,873	-
<b>Total Department of Homeland Security</b>				<b>8,550,054</b>	<b>1,752,587</b>
<b>Total Expenditures of Federal Awards</b>				<b>\$ 61,096,814</b>	<b>\$ 23,056,896</b>

See accompanying Notes to Schedule of Expenditures of Federal Awards and State Financial Assistance.



**CITY OF TAMPA, FLORIDA**  
**SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS AND STATE FINANCIAL ASSISTANCE (Continued)**  
**FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2021**

<b>STATE GRANTS</b>	<b>CSFA</b>	<b>Grant</b>	<b>Pass-Through</b>		<b>Amount</b>
<b>FUNDING SOURCE AND GRANT PROGRAM</b>	<b>Number</b>	<b>Number</b>	<b>Identifying</b>	<b>Expenditures</b>	<b>Provided to</b>
			<b>Number</b>		<b>Subrecipients</b>
<b>FLORIDA DEPARTMENT OF ENVIRONMENTAL PROTECTION:</b>					
Statewide Surface Water Restoration& Wastewater Projects	37.039				
Tampa Anita Subdivision Drainage Improvements		LPA0048	N/A	\$ 10,153	\$ -
Tampa Septic to Sewer		LPA0127	N/A	35,420	-
Total Program				<u>45,573</u>	<u>-</u>
Environmental Protection Program:	37.098				
Land Regulatory Response to Sea Level Rise		R2129	N/A	75,000	-
Total Program				<u>75,000</u>	<u>-</u>
<b>Total Florida Department of Environmental Protection</b>				<u>120,573</u>	<u>-</u>
<b>FLORIDA HOUSING FINANCE CORPORATION:</b>					
State Housing Initiatives Partnership (SHIP) Program:	40.901				
State Housing Initiative Program (SHIP) FY22		S.420.9073	N/A	39,034	-
State Housing Initiative Program (SHIP) FY20		S.420.9073	N/A	938,452	856,525
State Housing Initiative Program (SHIP) FY19		S.420.9073	N/A	316,577	301,577
State Housing Initiative Program (SHIP) FY18		S.420.9073	N/A	201,529	201,529
State Housing Initiative Program (SHIP) FY17		S.420.9073	N/A	125,591	66,894
State Housing Initiative Program (SHIP) FY16		S.420.9073	N/A	249,716	249,716
State Housing Initiative Program (SHIP) FY14		S.420.9073	N/A	53,929	53,929
State Housing Initiative Program (SHIP) FY13		S.420.9073	N/A	62,499	62,499
Total Program				<u>1,987,327</u>	<u>1,792,669</u>
<b>Total Florida Housing Finance Corporation</b>				<u>1,987,327</u>	<u>1,792,669</u>
<b>FLORIDA DEPARTMENT OF TRANSPORTATION:</b>					
County Incentive Grant Program	55.008				
Armenia at Busch Blvd.		G1822	N/A	285,762	-
Total Program				<u>285,762</u>	<u>-</u>
<b>Total Florida Department of Transportation</b>				<u>285,762</u>	<u>-</u>
<b>FLORIDA DEPARTMENT OF HEALTH:</b>					
County Grant Awards:	64.005				
Passed through Hillsborough County:					
EMS Grant FY21		N/A	N/A	41,324	-
Total Program				<u>41,324</u>	<u>-</u>
<b>Total Florida Department of Health</b>				<u>41,324</u>	<u>-</u>
<b>Total Expenditures of State Financial Assistance</b>				<u>\$ 2,434,986</u>	<u>\$ 1,792,669</u>
<b>TOTAL EXPENDITURES OF FEDERAL AWARDS AND STATE FINANCIAL ASSISTANCE</b>				<u>\$ 63,691,800</u>	<u>\$ 24,849,565</u>

See accompanying Notes to Schedule of Expenditures of Federal Awards and State Financial Assistance.

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# **Notes To Schedule Of Expenditures Of Federal Awards And State Financial Assistance Section**

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The Notes to Schedule of Expenditures of Federal Awards and State Financial Assistance contains the following:

- Note 1 – General
- Note 2 – Summary of Significant Accounting Policies
- Note 3 – Indirect Cost
- Note 4 – Florida's State Revolving Fund Program
- Note 5 – Hurricanes
- Note 6 – Emergency Rental Assistance
- Note 7 – American Rescue Plan Act

**LIFT UP  
LOCAL**

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*City of  
Tampa  
Florida*

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## **CITY OF TAMPA, FLORIDA**

### **NOTES TO SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS AND STATE FINANCIAL ASSISTANCE**

**FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2021**

#### **NOTE 1 – GENERAL**

The accompanying Schedule of Expenditures of Federal Awards and State Financial Assistance included herein represents the federal and state-initiated grant activity of the City of Tampa, Florida (the “City”), recorded by the City during the fiscal year ended September 30, 2021.

#### **NOTE 2 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES**

##### *Basis of Presentation*

The information in this schedule is presented in accordance with the requirements of Title 2 U.S. *Code of Federal Regulations* Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirement for Federal Awards Subpart F, Chapter 69I-5, Schedule of Expenditures of State Financial Assistance*, Rules of the Florida Department of Financial Services; and Chapter 10.550, Rules of the Florida Auditor General. Therefore, some amounts presented in this schedule may differ from amounts presented in, or used in the preparation of, the basic financial statements of the City of Tampa, Florida.

##### *Basis of Accounting*

The expenditures in the accompanying Schedule of Expenditures of Federal Awards and State Financial Assistance are presented using the modified accrual basis of accounting, except for the proprietary funds, which are presented on the accrual basis. The modified accrual basis recognizes expenditures in the period the associated liability is incurred, when matured and due, while under the accrual basis, expenses are recognized when incurred. Such expenditures are reported following the cost principles contained in the Uniform Guidance wherein certain types of expenditures are not allowable or are limited as to reimbursement.

#### **NOTE 3 – INDIRECT COST**

The City currently does not have a negotiated indirect cost rate for federal awards received. The City has also elected not to charge the de minimis rate of 10% allowed by Office of Management and Budget (OMB) to all federal awards. The City uses a cost allocation method for the overhead to the federal awards that has been pre-approved based on documented justification provided to the federal agency.



## CITY OF TAMPA, FLORIDA

### NOTES TO SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS AND STATE FINANCIAL ASSISTANCE (Continued)

FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2021

#### NOTE 4 – FLORIDA'S STATE REVOLVING FUND PROGRAM (Unaudited)

The Drinking Water State Revolving Fund Program executed an \$18.4 million loan on August 18, 2016. The loan closed on September 30, 2021, to assist the City of Tampa with installing new water transmission mains and replacing aging water pipes. The City of Tampa installed approximately 7,000 feet of 48-inch water transmission to provide potable water to the South Tampa area to improve water pressure and increase reliability. Additionally, the City of Tampa replaced over 51,000 feet of 6-inch aged water mains to offset frequent maintenance and avoid health-related issues due to corrosion.

The Department of Environmental Protection (DEP) administers Florida's Drinking Water State Revolving Fund (DWSRF) with joint funding from the Environmental Protection Agency (EPA) and the State of Florida. DWSRF programs operate around the country to provide states and communities the resources necessary to maintain and improve the infrastructure that protects valuable water resources nationwide. The program provides low-interest loans to eligible entities for planning, designing and constructing water pollution control facilities

Federal Program Number	Federal Agency	AL Number	AL Title	Funding Amount	State Appropriation Category
FS984522-160	EPA	66.468	Capitalization Grants for Drinking Water State Revolving Fund	\$ 18,374,580	140129

Project	Total Expenditures	FY2021 Actual Expenditures	FY2020 Actual Expenditures	FY2019 Actual Expenditures
1000496 - Palma Ceia Distribution Line	\$ 1,699,179	\$ 61,544	\$ 1,637,635	\$ -
1000499 - Culbreath Bayou Distribution	1,818,070	-	1,527,005	291,065
1001352 - Sun Bay South - Phase II	865,580	-	230,607	634,973
<b>Total</b>	<b>\$ 4,382,829</b>	<b>\$ 61,544</b>	<b>\$ 3,395,247</b>	<b>\$ 926,038</b>

## CITY OF TAMPA, FLORIDA

### NOTES TO SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS AND STATE FINANCIAL ASSISTANCE (Continued)

FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2021

#### NOTE 5 - HURRICANES (Unaudited)

The City has incurred hurricane-related expenditures (including Mutual Aid Assistance) for the fiscal years 2021, 2020, and 2019. The City anticipates that all expenditures will be reimbursed through the Federal Emergency Management Agency (FEMA) and state grants, insurance proceeds, and general fund appropriations.

The City's Comprehensive Annual Financial Report shows \$1,335 in local hurricane-related expenditures (including Mutual Aid Assistance) incurred as of September 30, 2021.

Hurricane	Total Expenditures	FY2021 Actual Expenditures	FY2020 Actual Expenditures	FY2019 Actual Expenditures
Hurricane Irma 2017 (290200-290213) - Local	\$ 67,322	\$ 1,335	\$ 48,674	\$ 17,313
Mutual Aid - Bay County, FL - Michael 2018 (290002) TPD - Local	256,720	-	-	256,720
Mutual Aid - Bay County, FL - Michael 2018 (290003) COMM - Local	10,957	-	-	10,957
Mutual Aid - Bay County, FL - Michael 2018 (290004) TFR - Local	516,014	-	-	516,014
Mutual Aid - Richland County, SC - Florence 2018 (290005) Local	14,369	-	-	14,369
<b>Total</b>	<b>\$ 865,382</b>	<b>\$ 1,335</b>	<b>\$ 48,674</b>	<b>\$ 815,373</b>

Based on the Compliance Supplement (2 CFR Part 200, Appendix XI) dated April 2017 for Department of Homeland Security, AL 97.036 – DISASTER GRANTS – PUBLIC ASSISTANCE (Presidentially Declared Disasters), under section:

#### OTHER INFORMATION

##### *Recording Expenditures on the Schedule of Expenditures of Federal Awards (SEFA)*

Non-Federal entities must record expenditures on the SEFA when: (1) FEMA has approved the non-Federal entity's Project Worksheet (PW), and (2) the non-Federal entity has incurred the eligible expenditures. Federal awards expended in years subsequent to the fiscal year in which the PW is approved are to be recorded on the non-Federal entity's SEFA in those subsequent years. For example, 1. If FEMA approves the PW in the non-Federal entity's fiscal year 2014 and eligible expenditures are incurred in the non-Federal entity's fiscal year 2015, the non-Federal entity records the eligible expenditures in its fiscal year 2015 SEFA. 2. If the non-Federal entity incurs eligible expenditures in its fiscal year 2014 and FEMA approves the non-Federal entity's PW in the non-Federal entity's fiscal year 2015, the non-Federal entity records the eligible expenditures in its fiscal year 2015 SEFA with a footnote that discloses the amount included on the SEFA that was incurred in a prior year.

## CITY OF TAMPA, FLORIDA

### NOTES TO SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS AND STATE FINANCIAL ASSISTANCE (Continued)

FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2021

#### NOTE 6 - EMERGENCY RENTAL ASSISTANCE (Unaudited)

On March 1, 2020, Governor Ron DeSantis proclaimed a State of Emergency due to Coronavirus Disease 2019 (COVID-19), thus leading to a National Emergency declared on March 13, 2020. The COVID-19 pandemic caused a negative economic impact for residents with rental debt, fear of evictions, and loss of basic housing security. There were two separate programs designed to assist eligible households. Emergency Rental Assistance (ERA 1) serves to assist residents related to housing needs directly or indirectly related to the impact of COVID-19. Emergency Rental Assistance (ERA 2) was revised to assist eligible residents for ERA 1 and added to assist other eligible residents in promoting housing stability for eligible households to improve economic sustainability.

The City of Tampa was successfully awarded over \$21 million from the Department of Treasury in Fiscal Year (FY) 2021 to meet the needs of Tampa residents who were unable to pay rent/mortgage or/and utilities.

The City's Comprehensive Annual Financial Report shows \$11,147,305 in ERA 1 related expenditures incurred as of September 30, 2021

AL #21.023	Date Awarded	Total Awarded	FY2021 Expenditures
Emergency Rental Assistance (ERA 1)	2/18/2021	\$ 12,069,216	\$ 11,147,305
Emergency Rental Assistance (ERA 2)	6/17/2021	9,549,806	-
<b>Total</b>		<b>\$ 21,619,022</b>	<b>\$ 11,147,305</b>

## CITY OF TAMPA, FLORIDA

### NOTES TO SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS AND STATE FINANCIAL ASSISTANCE (Continued)

FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2021

#### **NOTE 7 - AMERICAN RESCUE PLAN ACT - (Unaudited)**

The American Rescue Plan (ARP) Act provides emergency funding for state, local, territorial, and tribal governments to respond to the COVID-19 public health emergency or its negative economic impact. The plan assists households, small businesses, and nonprofits. The funds also aid in impacting tourism, travel, and hospitality. The purpose of the ARP was to fight the COVID-19 pandemic, support families and businesses by enhancing their public health and economic crises. The City will expect a positive outcome to build a strong, resilient, and equitable recovery by bridging investments that support long-term growth, opportunity, and sustainability.

The City of Tampa successfully executed an agreement of \$80 million with the U.S. Department of Treasury from the Coronavirus State Fiscal Recovery Fund and the Coronavirus Local Fiscal Recovery Fund on May 10, 2021, to assist Tampa residents back to positive health and economic recovery.

The City's Comprehensive Annual Financial Report shows \$13 million of related expenditures incurred as of September 30, 2021. The agreement will extend to December 2026.

<b>AL Number</b>	<b>Funding Amount</b>	<b>FY 2021 Expenditures</b>
21.027	\$ 80,373,543	\$ 13,055,570

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**CITY OF TAMPA, FLORIDA**  
**Schedule of Findings and Questioned Costs**  
**For the Year Ended September 30, 2021**

**SECTION I - SUMMARY OF INDEPENDENT AUDITOR'S RESULTS**

**Financial Statements**

Type of Auditor's Report Issued:

**Unmodified Opinion**

Internal control over financial reporting:

- Material weakness(es) identified? \_\_\_ Yes   X   No
- Significant deficiency(ies) identified? \_\_\_ Yes   X   None reported
- Noncompliance material to financial statements noted? \_\_\_ Yes   X   No

**Federal Awards and State Financial Assistance**

Internal control over major federal programs and major state projects:

- Material weakness(es) identified? \_\_\_ Yes   X   No
- Significant deficiency(ies) identified? \_\_\_ Yes   X   None reported

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

**Unmodified Opinion**

Any audit findings disclosed that are required to be reported in accordance with 2 CFR Section 200.516(a) of the Uniform Guidance or Chapter 10.557, *Rules of the Auditor General*?

\_\_\_ Yes   X   No

**Identification of Major Federal Programs and Major State Projects:**

**AL Number(s)**

**Name of Federal Program(s)**

21.019	Coronavirus Relief Fund
21.023	Emergency Rental Assistance
21.027	Coronavirus State and Local Fiscal Recovery Funds
20.205	Highway Planning Cluster
97.036	Disaster Grants – Public Assistance

**CSFA Number(s)**

**Name of State Project(s)**

40.901	State Housing Initiatives Partnership (SHIP) Program
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Dollar threshold used to distinguish between Type A and Type B programs:

Federal:	\$1,832,904
State:	\$730,496

Auditee qualified as low-risk auditee?   X   Yes        No

**CITY OF TAMPA, FLORIDA**  
**Schedule of Findings and Questioned Costs (*Continued*)**  
**For the Year Ended September 30, 2021**

**SECTION II - FINDINGS RELATED TO THE FINANCIAL STATEMENT AUDIT, AS REQUIRED TO BE REPORTED IN ACCORDANCE WITH *GOVERNMENT AUDITING STANDARDS***

None reported.

**SECTION III - FEDERAL AWARD AND STATE FINANCIAL ASSISTANCE FINDINGS AND QUESTIONED COSTS SECTION REPORTED IN ACCORDANCE WITH THE UNIFORM GUIDANCE AND CHAPTER 10.550, *RULES OF THE AUDITOR GENERAL***

None reported.

**SECTION IV - PRIOR YEAR AUDIT FINDINGS**

2020-001 Reporting – State Housing Initiative Partnership (CSFA No. 40.901) was fully resolved in the current year.



## INDEPENDENT AUDITOR'S MANAGEMENT LETTER

The Honorable Mayor and  
Members of the City Council  
City of Tampa, Florida

### Report on the Financial Statements

We have audited the basic financial statements of the City of Tampa, Florida (the "City") as of and for the year ended September 30, 2021, and have issued our report thereon dated April 20, 2022. Our report also includes a reference to other auditors, who audited the financial statements of the City's Firefighters and Police Officers' Pension Trust Fund, as described in our report on the City's financial statements.

### Auditor's 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 the Audit Requirements for Federal Awards* ("Uniform Guidance"); and Chapter 10.550, *Rules of the Auditor General*.

### Other Reporting Requirements

We have also issued our Independent Auditor's 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*, Independent Auditor's Report on Compliance for Each Major Federal Program and Major State Project and on Internal Control over Compliance and 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*, 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 April 20, 2022, 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 annual financial audit report. Corrective action has been taken to address the prior audit finding.

### 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 legal authority is disclosed in the notes to the financial statements.

The Honorable Mayor and  
Members of the City Council  
City of Tampa, Florida

### **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 has met one or more of the conditions described in Section 218.503(1), Florida Statutes, and identification of the specific conditions 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 the review of financial information provided by same.

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

### **Special District Component Units**

Section 10.554(1)(i)5.c, *Rules of the Auditor General*, requires, if appropriate, that we communicate the failure of a special district that is a component unit of a county, municipality, or special district, to provide the financial information necessary for proper reporting of the component unit within the audited financial statements of the county, municipality, or special district in accordance with Section 218.39(3)(b), Florida Statutes. In connection with our audit, we did not note any special district component units that failed to provide the necessary information for proper reporting in accordance with Section 218.39(3)(b), Florida Statutes.

As required by Section 218.39(3)(c), Florida Statutes, and Section 10.554(1)(i)6, *Rules of the Auditor General*, see Attachment A for required information on the dependent special district's that are included in the reporting entity. The information in Attachment A has not been subject to auditing procedures, therefore no assurance is given on the provided information.

### **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, City Council, and applicable management and is not intended to be, and should not be, used by anyone other than these specified parties.

**MSL, P.A.**

Certified Public Accountants

Tampa, Florida  
April 20, 2022

# ATTACHMENT A

Special District Component Units - Reporting Requirements	
As required by Section 218.39(3)(c), Florida Statutes, and Section 10.554(1)(i)6, Rules of the Auditor General	
Reporting Requirements from Section 218.39 (3)(b), Florida Statutes	City of Tampa Community Redevelopment Agency
The total number of district employees compensated in the last pay period of the district's fiscal year as of September 30, 2021.	N/A
The total number of independent contractors to whom nonemployee compensation was paid in the last month of the district's fiscal year as of September 30, 2021.	-
All compensation earned by or awarded to employees, whether paid or accrued, regardless of contingency as of September 30, 2021.	\$ -
All compensation earned by or awarded to nonemployee independent contractors, whether paid or accrued, regardless of contingency as of September 30, 2021.	\$ -
Each construction project with a total cost of at least \$65,000 approved by the district that is scheduled to begin on or after October 1 of the fiscal year being reported, together with the total expenditures for such project as of September 30, 2021 (provide list).	See separately issued CRA 2021 Annual Budget Report at <a href="https://www.tampa.gov/CRA/budget-archives">https://www.tampa.gov/CRA/budget-archives</a> for list of projects.
A budget variance based on the budget adopted under Section 189.016(4), Florida Statutes, before the beginning of the fiscal year being reported if the district amends a final adopted budget under Section 189.016(6), Florida Statutes, as of September 30, 2021.	Refer to the CRA Annual Report's Required Supplementary Information Budgetary Comparison Schedule

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## INDEPENDENT ACCOUNTANT'S REPORT

The Honorable Mayor and  
Members of the City Council  
City of Tampa, Florida

We have examined the compliance of the City of Tampa, Florida (the "City") with the requirements of Section 218.415, Florida Statutes, during the year ended September 30, 2021. Management is responsible for the City's compliance with those requirements. Our responsibility is to express an opinion on the City's compliance 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 is in accordance with those requirements, in all material respects. An examination involves performing procedures to obtain evidence about the City's compliance with those requirements. The nature, timing, and extent of the procedures selected depend on our judgment, including an assessment of the risks of noncompliance, whether due to fraud or error. We believe that the evidence we obtained is sufficient and appropriate to provide a reasonable basis for our opinion. Our examination does not provide a legal determination on the City's compliance with specified requirements.

In our opinion, the City complied, in all material respects, with the aforementioned requirements for the year ended September 30, 2021.

***MSL, P.A.***

Certified Public Accountants

Tampa, Florida  
April 20, 2022

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## INDEPENDENT ACCOUNTANT'S REPORT

The Honorable Mayor and  
Members of the City Council  
City of Tampa, Florida

We have examined the City of Tampa, Florida's (the "City") compliance with the requirements of Title 33 U.S. Code s. 1321(t), during the year ended September 30, 2021. Management is responsible for the City's compliance with those requirements. Our responsibility is to express an opinion on the City's compliance 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 with those requirements, in all material respects. An examination involves performing procedures to obtain evidence about the City's compliance with those requirements. The nature, timing, and extent of the procedures selected depend on our judgment, including an assessment of the risks of noncompliance, whether due to fraud or error. We believe that the evidence we obtained is sufficient and appropriate to provide a reasonable basis for our opinion. Our examination does not provide a legal determination on the City's compliance with specified requirements.

In our opinion, the City complied, in all material respects, with the aforementioned requirements for the year ended September 30, 2021.

**MSL, P.A.**

Certified Public Accountants

Tampa, Florida  
April 20, 2022

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