



DIVISION OF INSPECTOR GENERAL
Grant Maloy, Clerk of the Circuit Court and Comptroller
Seminole County, Florida

June 30, 2021

To: The Honorable Chairman and Members of the Board of County Commissioners

We have completed the attached audit of CARES - Individual Assistance - Phase 1.

We would like to acknowledge the County team that successfully implemented this program in support of the citizens of Seminole County.

Respectfully submitted,

A handwritten signature in black ink, appearing to read "William Carroll".

William Carroll, CPA, CFE, CIG, CIGA
Inspector General
Division of the Inspector General

Approved by:

A handwritten signature in blue ink, appearing to read "Grant Maloy".

Honorable Grant Maloy
Clerk of the Circuit Court and Comptroller
Seminole County Florida



**Audit of CARES – Individual Financial Assistance
Phase 1
Audit Report No. 041221**

**HONORABLE GRANT MALOY
CLERK OF THE CIRCUIT COURT AND COMPTROLLER**

William Carroll, CPA, CFE, CIG, CIGA
Inspector General

Auditor Assigned:
Viola Saine, CPA, MAFM, CIGA, CFE

Table of Contents

INTRODUCTION	Page
Executive Summary -----	1
Background -----	2
Objectives-----	2
Scope and Methodology -----	3
Overall Evaluation-----	3

Executive Summary

The audit was conducted to ensure compliance with the Coronavirus Aid, Relief, and Economic Security Act (CARES) approved by Congress on March 27th 2020.

The CARES program provided targeted financial relief specifically for individuals, businesses, nonprofit organizations and local municipalities from financial losses resulting from Coronavirus Disease 2019 (COVID-19).

This audit included the financial payments made to individuals during Phase 1 of the program. The County processed over 800 individual payments valued at approximately \$1.4 million for the period starting on April 17th through September 23, 2020. State and local governments are responsible for administering this program.

The objectives of this audit were to determine if:

- The administrative control procedures over payments and financial assistance were adequate; and,
- If the County was in full compliance with the established Federal, State, and local policies and procedures, laws and regulations.

We found that the County follows and complies with all of the federal, state, and local policies and procedures. The audit included a statistical sample of application files and we found that all of the files reviewed were properly supported and complied with program requirements. We also reviewed the administrative controls and found that they were designed to ensure full compliance.

In conclusion, all applications statistically tested fully complied with the eligibility requirements; and, there is sufficient documentation in each file supporting management's approval decisions.

We commend the County management team for successfully implementing this program.

Background

The Coronavirus Aid, Relief, and Economic Security Act (CARES) was enacted by Congress on March 27th, 2020. It was designed to provide financial relief for those individuals, businesses, nonprofit agencies and government organizations that experienced financial difficulties during COVID pandemic.

The State of Florida (State) received an allotment of funds from the Federal Government and redistributed the funds to local government. On June 16th, 2020, the State and Seminole County (County) executed CARES Act Funding Agreement No. Y2262 which provided funding of \$20,582,500 to the County for CARES Individual Assistance. This audit focused solely on individual assistance payments made on behalf of Seminole County citizens.

To be eligible for financial assistance, applicants are required to be:

- A US citizen or permanent legal resident;
- A Seminole County resident;
- At least 18 years old;
- Pay rent or a mortgage in Seminole County; and,
- Demonstrate a financial economic impact (loss of money) due to COVID-19.

The individual assistance program was implemented into two phases. Phase 1, which is the scope of this audit was administered by the Community Services Department, and included about eight hundred (800) individual checks for approximately \$1.4 Million.

Audit Objectives

Our objective was to determine if:

- Administrative control procedures were adequate; and,
- Compliance with the established Federal, State, and local policies and procedures, laws and regulations.

Scope and Methodology

All payments and supporting documentation processed for CARES Individual Assistance (Phase 1) processed for the period April 17th thru September 23, 2020 were subject to audit.

Our audit procedures included:

- Review of the terms and conditions of CARES Funding Agreement (No. Y2262);
- Review of applicable policies, procedures, applicable laws, and regulations;
- Tests for compliance with eligibility requirements, and proper supporting documentation;
- Interviews of County personnel; and,
- Other procedures considered necessary.

Overall Evaluation and Conclusion

The County has implemented sufficient internal administrative controls to ensure compliance with all of the program requirements. All individual applications statistically reviewed complied with eligibility requirements; and, appropriate documentation supported each file. Payments were for allowed costs and within established criteria.