

City of Pompano Beach, Florida

Compliance Reports
For the Fiscal Year Ended September 30, 2023



City of Pompano Beach, 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*

To the Honorable Mayor,
City Commissioners and City Manager
City of Pompano Beach, 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 Pompano Beach, Florida (the "City") as of and for the year ended September 30, 2023, and the related notes to the financial statements, which collectively comprise the City's basic financial statements, and have issued our report thereon dated March 19, 2024. Our report includes a reference to other auditors who audited the financial statements of the City of Pompano Beach General Employees' and Police & Firefighters' Retirement Systems, as described in our report on the City's financial statements. This report does not include the results of the other auditors' testing on internal control over financial reporting or compliance and other matters that are reported 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'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 a combination of deficiencies, in internal control, such that there is a reasonable possibility that a material misstatement of the City'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 were not identified.

Report on Compliance and Other Matters

As part of obtaining reasonable assurance about whether the City's financial statements are free from material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the financial statements. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

Purpose of this Report

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the entity's internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the entity's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

KEEFE McCULLOUGH

Fort Lauderdale, Florida
March 19, 2024

INDEPENDENT AUDITOR'S REPORT ON COMPLIANCE FOR EACH MAJOR
FEDERAL PROGRAM AND STATE PROJECT 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 Commissioners and City Manager
City of Pompano Beach, Florida

Report on Compliance for Each Major Federal Program and State Project

Opinion on Each Major Federal Program and State Project

We have audited the City of Pompano Beach, Florida's (the "City") compliance with the types of compliance requirements identified as subject to audit in the *OMB Compliance Supplement* and the *State of Florida Department of Financial Services' State Projects Compliance Supplement* that could have a direct and material effect on each of the City's major federal programs and state projects for the year ended September 30, 2023. The City'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, 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 state projects for the year ended September 30, 2023.

Basis for Opinion on Each Major Federal Program and State Project

We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; the audit requirements of Title 2 U.S. Code of Federal Regulations Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance) and Chapter 10.550, *Rules of the Auditor General* (Chapter 10.550). Our responsibilities under those standards, the Uniform Guidance, and Chapter 10.550 *Rules of the Florida Auditor General* are further described in the Auditor's Responsibilities for the Audit of Compliance section of our report.

We are required to be independent of the City 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 project. Our audit does not provide a legal determination of the City'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 the City'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 the City'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 the City'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 the City'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 the City'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 and Chapter 10.550, but not for the purpose of expressing an opinion on the effectiveness of the City'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.

City of Pompano Beach, Florida

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.

Report on Schedule of Expenditures of Federal Awards and State Financial Assistance Required by the Uniform Guidance and Chapter 10.550 Rules of the Florida Auditor General

We have audited the financial statements of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of the City as of and for the fiscal year ended September 30, 2023, and the related notes to the financial statements, which collectively comprise the City's basic financial statements. We issued our report thereon dated March 19, 2024, which contained unmodified opinions on those financial statements. Our report includes a reference to other auditors. Our audit was performed for the purpose of forming opinions on the financial statements that collectively comprise the basic financials statements. The accompanying schedule of expenditures of federal awards and state financial assistance is presented for purposes of additional analysis as required by the Uniform Guidance and Chapter 10.550 and is not a required part of the basic financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statements. The information has been subjected to the auditing procedures applied in the audit of the 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 financials 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.

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

KEEFE McCULLOUGH

Fort Lauderdale, Florida
March 19, 2024

City of Pompano Beach, Florida
Schedule of Expenditures of Federal Awards
and State Financial Assistance
For the Year Ended September 30, 2023

Federal/State Agency, Pass Through Entity Federal Program/State Project	Assistance Listing / CSFA No.	Contractor/Grant No.	Expenditures	Transfers to Subrecipients
Federal Agency Name:				
U.S. Department of Housing and Urban Development -				
Community Development Block Grant	14.218	B-22-MC-12-0026	\$ 1,215,820	\$ -
Community Development Block Grant NSP (3)	14.218	B-11-MN-12-0024	1,567	-
Community Development Block Grant NSP (1)	14.218	B-08-MN-12-0024	6,913	-
		Total Community Development Block Grants - Entitlement Grants Cluster	<u>1,224,300</u>	<u>-</u>
Home Investment Partnership Program	14.239	M17-MC-12-0229, M18-MC-12-0229	1,988,170	
Passed through Florida Department of Economic Opportunity				
Community Development Block Grant- Coronavirus (CDBG-CV)	14.228	22CV-E-02	433,736	-
Total U.S. Department of Housing and Urban Development			<u>3,646,206</u>	<u>-</u>
U.S. Department of Justice -				
Edward Byrne Memorial Justice Assistance Grant Program (JAG)	16.738	2018DJBX0884	39,956	39,956
U.S. Department of Transportation -				
Airport Improvement Program	20.106	3-12-0066-006-2021	245,646	-
U.S. Department of Treasury -				
Coronavirus State and Local fiscal Recovery Funds	21.027		5,068,583	-
Passed through Florida Department of State				
Coronavirus State and Local Fiscal Recovery Funds (African-American Historical and Cultural Grant)	21.027	23.s.aa.900.032	24,800	-
Total U.S. Department of Treasury			<u>5,093,383</u>	<u>-</u>
U.S. Department of Environmental Protection Agency -				
Passed through Florida Department of Economic Opportunity				
Capitalization Grants for Drinking Water State Revolving Fund - (Drinking Water State Revolving Fund Cluster)	66.468	DW62450	125,214	-
U.S. Department of Homeland Security (FEMA) -				
Passed through Florida Department of Emergency Management				
Disaster Grants- Public Assistance (COVID)	97.036	Z2019	162,241	-
Total Expenditures of Federal Awards			<u>\$ 9,312,646</u>	<u>\$ 39,956</u>

See accompanying notes to schedule of expenditures of federal awards and state financial assistance.

City of Pompano Beach, Florida
Schedule of Expenditures of Federal Awards
and State Financial Assistance
(Continued)
For the Year Ended September 30, 2023

Federal/State Agency, Pass Through Entity Federal Program/State Project	Assistance Listing / CSFA No.	Contractor/Grant No.	Expenditures	Transfers to Subrecipients
State of Florida:				
Florida Housing Finance Corporation				
State Housing Initiative Partnership Program	40.901	Ship 21, 22, 23	\$ 528,607	\$ -
Florida Department of Transportation:				
Aviation Development Grants	55.004	449651-1-94-01	273,768	-
Aviation Development Grants	55.004	446717-1-94-01	59,309	-
Aviation Development Grants	55.004	452224-1-94-01	25,608	-
Aviation Development Grants	55.004	447622-1-94-01	26,396	-
Aviation Development Grants	55.004	442015-1-94-01	117,776	-
		55.004 Total	<u>502,857</u>	<u>-</u>
Public Transit Service Development Program	55.012	446659-1-84-01	125,343	-
		Total Florida Department of Transportation	<u>628,200</u>	<u>-</u>
Department of Environmental Protection -				
Resilient Florida Programs (Vulnerability Assessment)	37.098	22PLN46	138,600	-
Wastewater Treatment Facility Construction (Kendal Project)	37.077	SW062440	1,068,823	-
Statewide Surface Water Restoration and Wastewater Projects	37.039	LP06243	147,342	-
		Total Department of Environmental Protection	<u>1,354,765</u>	<u>-</u>
Florida Department of State Cultural and Museum Grants -				
General Program Support	45.061	23.c.ps.114.494	150,000	-
Total Expenditures of State Financial Assistance			\$ <u>2,661,572</u>	\$ <u>-</u>
Total Expenditures of Federal Awards and State Financial Assistance			\$ <u>11,974,218</u>	\$ <u>-</u>

See accompanying notes to schedule of expenditures of federal awards and state financial assistance.

City of Pompano Beach, Florida
Notes to Schedule of Expenditures of Federal Awards and State Financial Assistance
For the Year Ended September 30, 2023

Note 1 - Basis of Presentation

The accompanying Schedule of Expenditures of Federal Awards and State Financial Assistance (the "Schedule") includes the federal and state grant activity of the City of Pompano Beach, Florida (the "City"). The information in the Schedule is presented in accordance with the requirements of Title 2 U.S. Code of Federal Regulations (CFR) 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*. 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/fund balance or cash flows of the City.

Note 2 - Summary of Significant Accounting Policies

Expenditures reported on the Schedule are reported on the accrual basis of accounting. Such expenditures are recognized following the cost principles contained in the Uniform Guidance, and Chapter 10.550, *Rules of the Florida Auditor General*, as well as other applicable provisions of contracts and grant agreements, wherein certain types of expenditures are not allowable or are limited as to reimbursements.

Note 3 - Indirect Cost Rate

The City did not elect to use the 10% de minimis indirect cost rate as allowed under the Uniform Guidance.

Note 4 - Contingency

The grant and contract revenue received is subject to audit and adjustment. If any expenditures or expenses are disallowed by the grantor agencies as a result of such an audit, any claim for reimbursement to the grantor/contract agencies would become a liability of the City. In the opinion of management, all grant and contract expenditures are in compliance with the terms and conditions of the grant agreements and applicable federal and state laws and other applicable regulations.

City of Pompano Beach, Florida
Schedule of Findings and Questioned Costs
For the Year Ended September 30, 2023

SECTION I - SUMMARY OF 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

Internal control over major federal programs and state projects:

Material weaknesses(es) identified?

_____ yes X no

Significant deficiency(ies) identified?

_____ yes X none reported

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

Unmodified Opinion

Any audit findings disclosed that are required to be reported in accordance with 2 CFR 200.516(a)?

_____ yes X no

Identification of major federal programs and state projects:

<u>AL No.</u>	<u>Federal Program or Cluster</u>
14.239	U.S. Department of Housing and Urban Development: Home Investment Partnership Program
14.218	U.S. Department of Housing and Urban Development: Community Development Block Grant
<u>CSFA No.</u>	<u>State Project</u>
37.077	Florida Department of Environmental Protection: Wastewater Treatment Facility Construction
40.901	Florida Housing Finance Corporation: State Housing Initiative Partnership Program

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

\$ 750,000 Federal programs
 \$ 750,000 State projects

Auditee qualified as low-risk auditee?

 X yes _____ no

City of Pompano Beach, Florida
Schedule of Findings and Questioned Costs (Continued)
For the Year Ended September 30, 2023

SECTION II - FINANCIAL STATEMENT FINDINGS

None Reported.

SECTION III - FEDERAL AWARDS AND STATE PROJECTS FINDINGS AND QUESTIONED COSTS

None Reported.

SECTION IV - PRIOR YEAR AUDIT FINDINGS

None Reported.

MANAGEMENT LETTER IN ACCORDANCE WITH THE RULES OF THE
AUDITOR GENERAL OF THE STATE OF FLORIDA

To the Honorable Mayor,
City Commissioners and City Manager
City of Pompano Beach, Florida

Report on the Financial Statements

We have audited the financial statements of the City of Pompano Beach, Florida (the “City”) as of and for the fiscal year ended September 30, 2023, and have issued our report thereon dated March 19, 2024. We did not audit the financial statements of the City of Pompano Beach General Employees’ and the Police & Firefighters’ Retirement Systems, which represents 87%, 89% and 53%, respectively, of the assets, net position/fund balance, and revenues/additions of the aggregate remaining fund information.

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

Other Reporting Requirements

We have issued our Independent Auditor’s 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 Auditor’s Report on Compliance for Each Major Federal Program and State Project on Internal Control Over Compliance 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 schedules, which are dated March 19, 2024, 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. There were no findings or recommendations made in the preceding annual financial audit report.

CPAs + Trusted Advisors

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 information is disclosed in Note 1 to the financial statements. The City included the following blended component units: the Pompano Beach Community Redevelopment Agency, comprised of the Northwest and East Districts, the Pompano Beach Emergency Medical Services District, and the Herb Skolnick Cultural Arts Foundation.

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 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. The assessment has been performed as of fiscal year end.

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)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, the City reported the specific information in Exhibit 1 accompanying this report. The information for compliance with Section 218.39(3)(c), Florida Statutes and Section 10.554(1)(i)6, Rules of the Auditor General, has not been subjected to the auditing procedures applied in the audit of the basic financial statements, and accordingly, we do not express an opinion or provide any assurance on it.

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 which warrants the attention of those charged with governance. In connection with our audit, we did not note any such findings.

City of Pompano Beach, Florida

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, State, and other granting agencies, the Mayor and Members of the City Commission, and applicable management, and is not intended to be and should not be used by anyone other than these specified parties.

KEEFE McCULLOUGH

Fort Lauderdale, Florida
March 19, 2024

City of Pompano Beach, Florida
Special Districts
Exhibit 1 (Unaudited)
For the Fiscal Year Ended September 30, 2023

Data Element	Housing Authority of the City of Pompano Beach	Pompano Beach Community Development Agency	Pompano Beach Emergency Medical Services District
Number of district employees compensated at 9/30/2023	-	No employees	104
Number of independent contractors compensated in 9/30/2023	-	7	1
Employee compensation for FY 9/30/2023 (paid/accrued)	\$ -	\$ -	\$ 12,679,250
Independent contractor compensation for FY 9/30/2023 (paid/accrued)	\$ -	\$ 498,010	\$ 60,000
Each construction project to begin on or after October 1, 2022; (>\$ 65K)	-	see below	none
Budget variance report (1)	-	see below	see below
Ad valorem taxes:			
Millage rate FYE 9/30/2023	-	N/A	0.5000
Ad valorem taxes collected FYE 9/30/2023	\$ -	\$ 10,967,593	\$ 8,220,099
Outstanding Bonds	\$ -	\$ 21,045,000	\$ -

Sources: (1) Budgetary Comparison Schedule pages ACFR 133, 134, and 135.

See below listing for Construction projects > \$ 65K.

Housing Authority of the City of Pompano Beach - data not available.

Currently Under Construction - Northwest CRA District	Amount
Dixie Hwy/Atlantic Blvd	\$17,230,000
Infrastructure/Streetscape	\$3,100,000
Currently Under Construction - East CRA District	
McNab House and Botanical Garden Project	\$720,625
Allocated to Projects – Northwest CRA District	
Innovation District Drainage Design	\$3,000,000
Innovation District Infrastructure	\$2,832,592
11 NE 1 st Street	\$700,000
Public Parking/Capital Improvements	\$6,750,000
Sonata Project - Infrastructure	\$300,000
Downtown District Infrastructure	\$3,300,000
MLK/Gateway Infrastructure	\$2,900,000
Incentive Programs - The Vault - 60 NE 1st Street	\$134,474
Allocated to Projects – East CRA District	
Public Parking and Capital Improvements	\$1,100,000
McNab House & Gardens	\$3,104,160

INDEPENDENT AUDITOR'S REPORT ON COMPLIANCE WITH
SECTION 218.415 FLORIDA STATUTES

To the Honorable Mayor,
City Commissioners and City Manager
City of Pompano Beach, Florida

We have examined the City of Pompano Beach, Florida's (the "City") compliance with Section 218.415 Florida Statutes, *Local Government Investment Policies*, for the fiscal year ended September 30, 2023. Management of the City is responsible for the City's compliance with the specified requirements. Our responsibility is to express an opinion on the 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.

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 Section 218.415 Florida Statutes for the fiscal year ended September 30, 2023.

This report is intended solely for the information and use of Members of the City Commissioners, management, and the State of Florida Auditor General and is not intended to be and should not be used by anyone other than these specified parties.

KEEFE McCULLOUGH

Fort Lauderdale, Florida
March 19, 2024

CPAs + Trusted Advisors

AFFIDAVIT

BEFORE ME, the undersigned authority, personally appeared Allison Feurtado, who being duly sworn, deposes and says on oath that:

1. I am the Chief Financial Officer of the City of Pompano Beach which is a local government entity of the State of Florida.
2. City of Pompano Beach adopted the following Ordinance nos. implementing impact fees:
 1. Park Impact fees: (Ord 85-48, passed 4-23-85). (Am. Ord. 2016-80, passed 9-27-16).
 2. Utility Capital Recovery Fee: (Ord. 88-21, passed 12-29-87); (Am. Ord. 89-03, passed 10-4-88; Am. Ord. 89-47, passed 3-7-89; Am. Ord. 90-13, passed 11-21-89; Am. Ord. 92-15, passed 12-17-91; Am. Ord. 2009-12, passed 11-25-08).
3. City of Pompano Beach has complied and, as of the date of this Affidavit, remains in compliance with Section 163.31801, Florida Statutes.

FURTHER AFFIANT SAYETH NAUGHT.

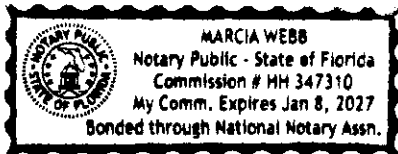

 Allison Feurtado, CPA, Finance Director

STATE OF FLORIDA
 COUNTY OF BROWARD

The foregoing instrument was acknowledged before me, by means of physical presence or online notarization, this 21st day of March, 2024, by Allison Feurtado, who is personally known to me or who has produced _____.

(type of identification) as identification.

NOTARY'S SEAL:



NOTARY PUBLIC, STATE OF FLORIDA

Marcia Webb
 (Name of Acknowledger Typed, Printed or Stamped)