

## EXHIBIT A-4

### (AUDITOR'S LETTERHEAD)

**REPORT ON COMPLIANCE FOR EACH MAJOR FEDERAL PROGRAM AND  
STATE PROJECT AND REPORT ON INTERNAL CONTROL OVER  
COMPLIANCE REQUIRED BY THE UNIFORM GUIDANCE AND CHAPTER  
(10.550 or 10.650, as applicable), RULES OF THE AUDITOR GENERAL  
(Revised December 2019)**

**(Qualified Opinion on Compliance for One Major Federal Program or State  
Project; Unmodified Opinion on Compliance on Each of the Other Major  
Federal Programs and State Projects; Material Weaknesses and Significant  
Deficiencies in Internal Control Over Compliance Identified)**

### Independent Auditor's Report

To (entity official)

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

We have audited the (entity's) compliance with the types of compliance requirements described in the *OMB Compliance Supplement*, and the requirements described in the Department of Financial Services' *State Projects Compliance Supplement*, that could have a direct and material effect on each of (entity's) major Federal programs and State projects for the fiscal year ended \_\_\_\_\_, 20XX. The (entity'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.

[Circumstantial paragraph]

(Entity's) basic financial statements include the operations of the [*identify component organization such as component unit or department*], which received [*include dollar amount*] in Federal awards and [*include dollar amount*] in State financial assistance which is not included in the (entity's) schedule of expenditures of Federal awards and State financial assistance during the fiscal year ended \_\_\_\_\_, 20XX. Our audit, described below, did not include the operations of [*identify component organization*] because [*state the reason for the omission, such as the component unit engaged other auditors to perform an audit in accordance with the Uniform Guidance and Section 215.97 Florida Statutes*].

### **Management's Responsibility**

Management is responsible for compliance with Federal and State statutes, regulations, and the terms and conditions of its Federal awards and State projects applicable to its Federal programs and State projects.

### **Auditor's Responsibility**

Our responsibility is to express an opinion on compliance for each of the (entity's) major Federal programs and State projects based on our audit of the types of compliance requirements referred to above. We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of

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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 **(cite 10.550 or 10.650, as applicable)**, Rules of the Auditor General. Those standards, the Uniform Guidance, and Chapter **(cite 10.550 or 10.650, as applicable)**, 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 State project occurred. An audit includes examining, on a test basis, evidence about the (entity)'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 State project. However, our audit does not provide a legal determination of the (entity)'s compliance.

### ***Basis for Qualified Opinion on [Identify Major Federal Program(s) or State Project(s)]***

As described in the accompanying schedule of findings and questioned costs, (Entity) did not comply with requirements regarding *[identify the major Federal program or State project and associated finding number(s) matched to the types of compliance requirements; for example, CFDA 93.600 Head Start as described in finding numbers 20XX-001 for Eligibility and 20XX-002 for Reporting]*. Compliance with such requirements is necessary, in our opinion, for (entity) to comply with the requirements applicable to that program or project *[modify as appropriate]*.

### ***Qualified Opinion on [Identify Major Federal Program or State Project]***

In our opinion, except for the noncompliance described in the Basis for Qualified Opinion paragraph, the (entity) complied, in all material respects, with the types of compliance requirements referred to above that could have a direct and material effect on *[identify the major Federal program(s) or State project(s)]* for the fiscal year ended \_\_\_\_\_, 20XX.

### ***Other Matters (if there are findings)***

The results of our auditing procedures disclosed instances of noncompliance, which are required to be reported in accordance with the Uniform Guidance and Chapter (cite 10.550 or 10.650, as applicable), Rules of the Auditor General, and which are described in the accompanying schedule of findings and questioned costs as items *[list the reference numbers of the related findings, for example, 20XX-003 and 20XX-004]*. Our opinion on each major Federal program and State project is not modified with respect to these matters.

(Entity's) response to the noncompliance findings identified in our audit are described in the accompanying *[insert name of document containing management's response to the auditor's findings; for example, schedule of findings and questioned costs]*.

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*costs, or corrective action plan*]. (Entity's) response was not subjected to the auditing procedures applied in the audit of compliance and, accordingly, we express no opinion on the response.

### Report on Internal Control Over Compliance

Management of the (entity) is responsible for establishing and maintaining effective internal control over compliance with the types of compliance requirements referred to above. In planning and performing our audit of compliance, we considered the (entity)'s internal control over compliance with the types of requirements that could have a direct and material effect on each major Federal program or State project to determine the auditing procedures that are appropriate in the circumstances for the purpose of expressing an opinion on compliance for each major Federal program and State project and to test and report on internal control over compliance in accordance with the Uniform Guidance and Chapter **(cite 10.550 or 10.650, as applicable)**, 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 (entity's) internal control over compliance.

Our consideration of internal control over compliance was for the limited purpose described in the preceding paragraph and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses, or significant deficiencies and therefore, material weaknesses or significant deficiencies may exist that were not identified. However, as described below, we identified certain deficiencies in internal control over compliance, that we consider to be material weaknesses and significant deficiencies.

*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. We consider the deficiencies in internal control over compliance described in the accompanying schedule of findings and questioned costs as items *[list the reference numbers of the related findings, for example 20XX-005 and 20XX-006]* to be material weaknesses.

*A significant deficiency in internal control over compliance* is a deficiency, or as combination of deficiencies, in internal control over compliance with the 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. We consider the deficiencies in internal control over compliance described in the accompanying schedule of findings and questioned costs as items *[list the reference numbers of the related findings, for example 20XX-007, and 20XX-008]* to be significant deficiencies.

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(Entity's) response to the internal control over compliance findings identified in our audit is described in the accompanying [*insert name of document containing management's response to the auditor's findings; for example, schedule of findings and questioned costs or corrective action plan*]. (Entity's) response was not subjected to the auditing procedures applied in the audit of compliance and, accordingly, we express no opinion on the response.

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 results of that testing based on the requirements of the Uniform Guidance and Chapter **(cite 10.550 or 10.650, as applicable)**, Rules of the Auditor General. Accordingly, this report is not suitable for any other purpose.

[Auditor's Signature]

[Auditor's City and State]

[Date of the auditor's report]