

**CITY OF HOLLYWOOD, FLORIDA**  
**COMPLIANCE REPORTS**  
**FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2024**

# CITY OF HOLLYWOOD, FLORIDA

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**Independent Auditors' Report on Internal Control over Financial Reporting and on  
Compliance and Other Matters Based on an Audit of Financial Statements  
Performed In Accordance with Government Auditing Standards**

To the Honorable Mayor, City Commission and City Manager  
**City of Hollywood, 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 ("*Government Auditing Standards*"), 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 of Hollywood, Florida (the "City"), as of and for the fiscal year ended September 30, 2024, and the related notes to the financial statements, which collectively comprise the City's basic financial statements, and have issued our report thereon dated May 29, 2025. Our report includes a reference to other auditors who audited the financial statements of Hollywood, Florida Community Redevelopment Agency (the "CRA"), which includes the Beach and Downtown Community Redevelopment funds as major governmental funds of the City. Our report also includes a reference to other auditors who audited the financial statements the City of Hollywood Firefighters' Pension Fund and the City of Hollywood Police Officers' Retirement System, fiduciary funds of the City, 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. The financial statements of the City of Hollywood Firefighters' Pension Fund were not audited in accordance with *Government Auditing Standards*.

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

*CBIZ CPAs P.C.*

Fort Lauderdale, FL  
May 29, 2025

**Independent Auditors' Report on Compliance for Each Major Federal Program and State Project; Report on Internal Control over Compliance; And Report on the Schedule of Expenditures of Federal Awards and State Financial Assistance Required by the Uniform Guidance and Chapter 10.550, Rules of the Auditor General**

To the Honorable Mayor, City Commission and City Manager  
City of Hollywood, Florida

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

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

We have audited the City of Hollywood, Florida's (the "City") compliance with the types of compliance requirements identified as subject to audit in the OMB *Compliance Supplement*, and the requirements described in 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 major state project for the fiscal year ended September 30, 2024. The City's major federal programs and major state project 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 major state project for the fiscal year ended September 30, 2024.

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

We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America ("GAAS"); the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States ("*Government Auditing Standards*"); 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 are further described in the Auditors' 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 major state project. Our audit does not provide a legal determination of 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.

### ***Auditors' Responsibility for the Audit of Compliance***

Our objectives are to obtain reasonable assurance about whether material noncompliance with the compliance requirements referred to above occurred, whether due to fraud or error, and express an opinion on City'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 GAAS, *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 major state project as a whole.

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

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material noncompliance, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding City's compliance with the compliance requirements referred to above and performing such other procedures as we considered necessary in the circumstances.
- Obtain an understanding of City'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 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 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 Auditors' Responsibilities for the Audit of Compliance section above and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies in internal control over compliance. Given these limitations, during our audit we did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses, as defined above. However, material weaknesses or significant deficiencies in internal control over compliance may exist that were not identified.

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

The purpose of this report on internal control over compliance is solely to describe the scope of our testing of internal control over compliance and the results of that testing based on the requirements of the Uniform Guidance and Chapter 10.550. 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 fiscal year ended September 30, 2024, and the related notes to the financial statements, which collectively comprise the City's basic financial statements. We have issued our report thereon dated May 29, 2025, which contained unmodified opinions on those basic financial statements. Our report includes a reference to other auditors who audited the financial statements of Hollywood, Florida Community Redevelopment Agency (the "CRA"), the City of Hollywood Firefighters' Pension Fund and the City of Hollywood Police Officers' Retirement System. 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 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 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 GAAS. 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.

*CBIZ CPAs P.C.*

Fort Lauderdale, FL  
May 29, 2025

**CITY OF HOLLYWOOD, FLORIDA  
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS  
AND STATE FINANCIAL ASSISTANCE  
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2024**

<b>Federal/State Grantor, Pass Through Entity, Program Title</b>	<b>ALN/ CSFA No.</b>	<b>Grant/ Contract Number</b>	<b>Expenditures</b>	<b>Passed through to Subrecipients</b>
<b>FEDERAL GRANTS:</b>				
<b>U.S. Department of Housing and Urban Development:</b>				
Direct Programs:				
CDBG – Entitlement/Special Purpose Grants Cluster				
Community Development Block Grants/Entitlement Grants	14.218	B-18-MC-12-0009	\$ 15,320	\$ -
Community Development Block Grants/Entitlement Grants	14.218	B-19-MC-12-0009	205,938	-
Community Development Block Grants/Entitlement Grants	14.218	B-20-MC-12-0009	220,192	31,409
Community Development Block Grants/Entitlement Grants	14.218	B-CV-MC-12-0009	598,202	176,369
Community Development Block Grants/Entitlement Grants	14.218	B-21-MC-12-0009	1,015,087	-
Community Development Block Grants/Entitlement Grants	14.218	B-22-MC-12-0009	975,475	986
Community Development Block Grants/Entitlement Grants	14.218	B-23-MC-12-0009	757,822	8,006
Community Development Block Grants/Entitlement Grants	14.218	B-24-MC-12-0009	590,774	176,008
TOTAL Community Development Block Grants/Entitlement Grants			<b>4,378,810</b>	<b>392,778</b>
TOTAL CDBG – Entitlement/Special Purpose Grants Cluster			<b>4,378,810</b>	<b>392,778</b>
HOME Investment Partnerships Program	14.239	M17-MC-12-0227	303,071	303,071
HOME Investment Partnerships Program	14.239	M18-MC-12-0227	465,586	468,586
HOME Investment Partnerships Program	14.239	M22-MC-12-0227	72,066	-
HOME Investment Partnerships Program	14.239	M23-MC-12-0227	1,965	1,965
HOME Investment Partnerships Program	14.239	M24-MC-12-0227	46,448	13,274
TOTAL HOME Investment Partnerships Program			<b>889,136</b>	<b>786,896</b>
Indirect Program:				
Passed through Florida Dept of Economic Opportunity:				
Community Development Block Grants/State's Program and Non-Entitlement Grants in Hawaii (CDBG-MIT) - Lift Station Repair and Strengthening - Lift stations N-07 and N-08	14.228	IR038	327,731	-
<b>TOTAL U.S. Department of Housing and Urban Development</b>			<b>5,595,677</b>	<b>1,179,674</b>
<b>U.S. Department of Justice:</b>				
Direct Programs:				
Treatment Court Discretionary Grant Program - BJA FY 23 Community Courts Initiative	16.585	15PBJA-23-GG-05108-DBCT	106,245	-
Congressionally Recommended Awards	16.753	15PBJA-22-GG-00137-BRND	495,748	-
Equitable Sharing Program	16.922	N/A	221,995	-
Indirect Programs:				
Passed through the State of Florida, Department of Legal Affairs:				
Crime Victim Assistance - Victims of Crime Act Grant (VOCA) - FY24	16.575	VOCA-2023-237	91,448	-
Passed through the City of Pompano Beach				
Edward Byrne Memorial Justice Assistance Grant Program - FY 2018	16.738	2019-DJ-BX-0432	(995)	-
<b>TOTAL U.S. Department of Justice</b>			<b>914,441</b>	<b>-</b>
<b>U.S. Department of Transportation:</b>				
Direct Program:				
Consolidated Rail Infrastructure and Safety Improvements - Operation Fast Track 2 - City of Hollywood Trespassing Enforcement	20.325	69A36523403860CRSFL	67,915	-
Indirect Programs:				
Passed through the State of Florida, Department of Transportation:				
Highway Planning and Construction (Federal-Aid Highway Program)				
Pedestrian and Bicycle Safety High Visibility Enforcement and Support Program	20.205	G2M61/433144-1-8404	37,807	-
Avant Garde Academy Multiple Locations Safe Routes To School	20.205	G2675/441761-1-58-01	12,290	-
Highway Planning and Construction - Beverly Park Various Locations	20.205	G2679 FPN:443944-1-38-01	23,821	-
Highway Planning and Construction - Heights and Beach Estates	20.205	G2679 FPN:443976-1-38-01	17,727	-
Highway Planning and Construction - Beverly Park Various Locations	20.205	44394-1-58-01/443944-1-68-01	56,473	-
Highway Planning and Construction - Heights/Hollywood Country Estates	20.205	443976-1-58-01/443976-1-68-01	53,112	-
TOTAL Highway Planning and Construction (Federal-Aid Highway Program)			<b>201,230</b>	<b>-</b>

(Continued)



**CITY OF HOLLYWOOD, FLORIDA**  
**SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS**  
**AND STATE FINANCIAL ASSISTANCE**  
**FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2024**

<b>Federal/State Grantor, Pass Through Entity, Program Title</b>	<b>ALN/ CSFA No.</b>	<b>Grant/ Contract Number</b>	<b>Expenditures</b>	<b>Passed through to Subrecipients</b>
Passed through the Broward Metropolitan Planning Organization				
Federal Transit Cluster:				
Federal Transit—Formula Grants (Urbanized Area Formula Program)				
USDOT-FTA-BPMO-Hlwd Blvd/SR 7 Mobility Hub Project	20.507	FL-2020-012-00	172,054	-
TOTAL Federal Transit—Formula Grants (Urbanized Area Formula Program)			<b>172,054</b>	-
TOTAL Federal Transit Cluster			<b>172,054</b>	-
Passed through the State of Florida, Department of Transportation:				
Highway Safety Cluster				
State and Community Highway Safety				
State and Community Highway Safety - Work Zone Safety - Hollywood				
Hollywood Police Department	20.600	Project #RS-2023-00181 / G2G43	(131)	-
State and Community Highway Safety - Hollywood Police				
Department Work Zone Safety Initiative	20.600	RS-2024-00385/G2T20	38,719	-
State and Community Highway Safety - Aggressive Driving				
Grant	20.600	OP-2024-00010/G2T59	25,000	-
State and Community Highway Safety - Impaired Driving				
Initiative Grant 2024	20.600	M5HVE-2024-00310/G2T94	44,650	-
TOTAL State and Community Highway Safety			<b>108,238</b>	-
TOTAL Highway Safety Cluster			<b>108,238</b>	-
TOTAL U.S. Department of Transportation			<b>549,437</b>	-
<b>U.S. Department of Treasury</b>				
Direct Program:				
COVID-19 Coronavirus State and Local Fiscal Recovery Funds	21.027	N/A	7,251,304	-
Indirect Program:				
Passed through the Florida Department of State - Division of Arts and Culture				
COVID-19 Coronavirus State and Local Fiscal Recovery Funds				
Art and Culture Center Art and Culture Center Expansion	21.027	23.c.cf 300.124	435,287	-
TOTAL COVID-19 Coronavirus State and Local Fiscal Recovery Funds			<b>7,686,591</b>	-
TOTAL U.S. Department of Treasury			<b>7,686,591</b>	-
<b>U.S. Department of Health and Human Services</b>				
Indirect Program:				
Passed through the Florida Department of Health:				
Injury Prevention and Control Research and State and Community				
based programs	93.136	BWE51	(1,105)	-
TOTAL U.S. Department of Health and Human Services			<b>(1,105)</b>	-
<b>U.S. Department of Homeland Security:</b>				
Direct Programs:				
Staffing for Adequate Fire and Emergency Response (SAFER)				
Fiscal Year 2020	97.083	EMW-2020-FF-00474	3,398,056	-
Assistance to Firefighters Grant - Fiscal Year 2021	97.044	EMW-2021-FG-04387	235,301	-
Indirect Programs:				
Passed through the State of Florida, Division on Emergency Management:				
Homeland Security Grant Program (HSGP) -				
Urban Area Security Initiative (UASI) FY21	97.067	R0521 / EMW-2021-SS-00056-S01	287,929	-
Passed through the State of Florida, Division of Emergency Management:				
Disaster Grants-Public Assistance (Presidentially Declared Disasters)				
COVID-19	97.036	4709DRFL	57,999	-
Hazard Mitigation Grant Program (HMGP) - Generator Project	97.039	4337-307-R, 4337-250-R, 4337-248-R, 4337-252-R, 4337-161-R, 4337-151-R	9,268	-
TOTAL U.S. Department of Homeland Security			<b>3,988,553</b>	-
<b>TOTAL EXPENDITURES OF FEDERAL AWARDS</b>			<b>\$ 18,733,594</b>	<b>\$ 1,179,674</b>

(Continued)

**CITY OF HOLLYWOOD, FLORIDA  
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS  
AND STATE FINANCIAL ASSISTANCE  
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2024**

<b>Federal/State Grantor, Pass Through Entity, Program Title</b>	<b>ALN/ CSFA No.</b>	<b>Grant/ Contract Number</b>	<b>Expenditures</b>	<b>Passed through to Subrecipients</b>
<b>STATE GRANTS:</b>				
<b>State of Florida, Housing Finance Corporation</b>				
Direct Program:				
State Housing Initiatives Partnership (SHIP) Program	40.901	225001	\$ 1,106,150	\$ -
<b>TOTAL State of Florida, Housing Finance Corporation</b>			<b>1,106,150</b>	<b>-</b>
<b>State of Florida, Division of Emergency Management</b>				
Direct Program:				
Sargassum Clean up Grant	31.083	T0341	13,431	-
<b>TOTAL State of Florida, Division of Emergency Management</b>			<b>13,431</b>	<b>-</b>
<b>State of Florida, Department of Environmental Protection:</b>				
Direct Programs:				
Florida Recreation Development Assistance Program (FRDAP)				
Florida Recreation Development Assistance Program (FRDAP) -				
Park Improvements To Poinciana Park	37.017	A3052	50,000	-
Florida Recreation Development Assistance Program	37.017	A3013	200,000	-
Florida Recreation Development Assistance Program (FRDAP) -				
Oakridge Park	37.017	A2409	200,000	-
<b>TOTAL Florida Recreation Development Assistance Program (FRDAP)</b>			<b>450,000</b>	<b>-</b>
Drinking Water Facility Construction	37.076	SW0604D0	42,408,874	-
Wastewater Treatment Facility Construction	37.077	WW0604A0	49,476	-
Wastewater Treatment Facility Construction	37.077	WW0604C0	25,748,007	-
<b>TOTAL Wastewater Treatment Facility Construction</b>			<b>25,797,483</b>	<b>-</b>
Resilient Florida Program				
Resilient Florida Program - City of Hollywood Vulnerability	37.098	22PLN44	700,000	-
Assessment Update				
Resilient Florida Program - CRA - Grant - FDEP 24SRP23 - City of	37.098	WW0604C0	436,460	-
Hollywood Coastal Roadway Resiliency				
<b>TOTAL Resilient Florida Program</b>			<b>1,136,460</b>	<b>-</b>
<b>TOTAL State of Florida, Department of Environmental Protection</b>			<b>69,792,817</b>	<b>-</b>
<b>State of Florida, Department of State and Secretary of State</b>				
Direct Program:				
Acquisition, Restoration of Historic Properties -				
Dowdy Amrory Reservation	45.032	23.h.sc.100.033	500,000	-
Specific Cultural Projects - Arts Park Concert Series	45.062	24.c.pr.180.285	25,000	-
<b>TOTAL State of Florida, Department of State and Secretary of State</b>			<b>525,000</b>	<b>-</b>
<b>State of Florida, Department of Elder Affairs:</b>				
Indirect Programs:				
Passed through the Areawide Council on Aging of Broward County, Inc.:				
Local Service Programs - Elderly Grant 2023-2024	65.009	JL 023-29-2024	218,391	-
<b>TOTAL State of Florida, Department of Elder Affairs</b>			<b>218,391</b>	<b>-</b>
<b>State of Florida, Department of Law Enforcement</b>				
Direct Program:				
Identify Theft and Fraud Grant Program - FY 2023-2024	71.042	L6003	9,346	-
FDLE Drone Replacement Program- FL Department of Law				
Enforcement & Hwld Fire Rescue	71.092	3X095	52,145	-
<b>TOTAL State of Florida, Department of Law Enforcement</b>			<b>61,491</b>	<b>-</b>
<b>Commission</b>			<b>61,491</b>	<b>-</b>
<b>TOTAL EXPENDITURES OF STATE FINANCIAL ASSISTANCE</b>			<b>\$ 71,717,280</b>	<b>\$ -</b>

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

**CITY OF HOLLYWOOD, FLORIDA**

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

**FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2024**

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**NOTE 1 – BASIS OF PRESENTATION**

The accompanying schedule of expenditures of federal awards and state financial assistance (the “Schedule”) includes the federal award activity and state grant activity of the City of Hollywood, Florida (the “City”) for the fiscal year ended September 30, 2024. 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 Requirements for Federal Awards* (“Uniform Guidance”), and Chapter 10.550, Rules of the Auditor General. Because the Schedule presents only a selected portion of the operations of the City, it is not intended to and does not present the financial position, changes in net position/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 the Florida Single Audit Act, wherein certain types of expenditures are not allowable or are limited as to reimbursement. Negative amounts shown on the Schedule represent adjustments or credits made in the normal course of business to amounts reported as expenditures in prior years.

**NOTE 3 – INDIRECT COST RATE**

The City has not elected to use the 10-percent de minimis indirect cost rate allowed under the Uniform Guidance.

# CITY OF HOLLYWOOD, FLORIDA

## SCHEDULE OF FINDINGS AND QUESTIONED COSTS

FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2024

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### SECTION I – SUMMARY OF AUDITORS' RESULTS

#### Financial Statements

Type of report the auditor issued on whether the financial statements audited were prepared in accordance with GAAP:

*Unmodified Opinion*

Internal control over financial reporting:

Material weakness(es) identified?

\_\_\_\_ Yes    X No

Significant deficiency(ies) identified?

\_\_\_\_ Yes    X None reported

Non-compliance material to financial statements noted?

\_\_\_\_ Yes    X No

#### Federal Awards and State Project

Internal control over major federal programs and state project:

Material weakness(es) identified?

\_\_\_\_ Yes    X No

Significant deficiency(ies) identified?

\_\_\_\_ Yes    X None reported

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

*Unmodified Opinion*

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

\_\_\_\_ Yes    X No

Identification of major federal programs and state project:

#### Assistance Listing Number

14.239

21.027

#### CSFA No.

37.076

#### Federal Program or Cluster

Home Investment Partnership Program

Coronavirus State and Local Fiscal Recovery Funds

#### State Project

Drinking Water Facility Construction

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

\$750,000

Dollar threshold used to distinguish between Type A and Type B projects – State:

\$2,151,518

Auditee qualified as low-risk auditee pursuant to the Uniform Guidance?

X Yes    \_\_\_\_ No

**CITY OF HOLLYWOOD, FLORIDA**

**SCHEDULE OF FINDINGS AND QUESTIONED COSTS (CONTINUED)**

**FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2024**

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**SECTION II – FINANCIAL STATEMENT FINDINGS**

None.

**SECTION III – FEDERAL AWARDS AND STATE PROJECTS FINDINGS AND QUESTIONED COSTS**

None.

**CITY OF HOLLYWOOD, FLORIDA**  
**SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS**  
**FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2024**

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**I. PRIOR YEAR FINANCIAL STATEMENT FINDINGS**

SD2023-001 – was addressed in the current year.

**II. PRIOR YEAR FEDERAL AWARDS AND STATE PROJECTS FINDINGS AND QUESTIONED COSTS**

None.

**Management Letter in Accordance with the Rules of the  
Auditor General of the State of Florida**

To the Honorable Mayor, City Commission and City Manager  
**City of Hollywood, Florida**

***Report on the Financial Statements***

We have audited the financial statements of the City of Hollywood, Florida (the “City”), as of and for the fiscal year ended September 30, 2024, and have issued our report thereon dated May 29, 2025. We did not audit the financial statements of the Hollywood, Florida Community Redevelopment Agency (the “CRA”), which includes the Beach and Downtown Community Redevelopment funds as major governmental funds of the City, and the City of Hollywood Firefighters’ Pension Fund and the City of Hollywood Police Officers’ Retirement System, fiduciary funds of the City, as described in our report on the City’s financial statements. This management letter does not include any matters reported on separately by those other auditors in their management letter, if any.

***Auditors’ Responsibility***

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

***Other Reporting Requirements***

We have issued our Independent Auditors’ Report on Internal Control over Financial Reporting and Compliance and Other Matters Based on an Audit of the Financial Statements Performed in Accordance with *Government Auditing Standards*; Independent Auditors’ Report on Compliance for Each Major Federal Program and Major State Project; Report on Internal Control over Compliance; and Report on the 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; Summary Schedule of Prior Audit Findings; and Independent Accountants’ 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 May 29, 2025, 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. The status of findings and recommendations made in the preceding annual financial audit report have been addressed in the Summary Schedule of Prior Year Findings.

### ***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 I to the financial statements. The City included the following blended component unit: the Hollywood Community Redevelopment Agency (“CRA”), comprised of the Downtown District and the Beach District. The Emerald Hills Safety Enhancement District is a discretely presented component unit of the City. Please note that the Central Residential Neighborhood Improvement District No. 1 and the City of Hollywood 441 Corridor Business NID No. 2 special districts were inactive as of September 30, 2024.

### ***Financial Condition and Management***

Section 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. Our assessment was performed as of the 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 have one (1) recommendation identified in the current year as MLC 2024-001 which is included in Appendix A.

### ***Property Assessed Clean Energy (PACE) Program***

Section 10.554(1)(i)6.a., Rules of the Auditor General, requires a statement as to whether a PACE program authorized pursuant to Section 163.081 or Section 163.082, Florida Statutes, did/did not operate within the City’s geographical boundaries during the fiscal year under audit. There was no PACE Program operating within the City’s geographical boundaries.

### ***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.



### ***Specific Information***

As required by Section 218.39(3)(c), Florida Statutes, and Section 10.554(1)(i)7, Rules of the Auditor General, items 1 through 6 below are not applicable to the Central Residential Neighborhood Improvement District No. 1 and the City of Hollywood 441 Corridor Business NID No. 2 as both special districts are inactive as of September 30, 2024. The CRA required information is reported in the reporting section of the CRA's stand-alone financial statements for the fiscal year ended September 30, 2024. There are no amounts to report for items 1, 3, 5 and 6 below for the Emerald Hills Safety Enhancement District. The Emerald Hills Safety Enhancement District reported 3 (three) for item 2 and \$108,927 for item 4 below.

- 1) The total number of District employees compensated in the last pay period of the District's fiscal year.
- 2) The total number of independent contractors to whom nonemployee compensation was paid in the last month of the District's fiscal year.
- 3) All compensation earned by or awarded to employees, whether paid or accrued, regardless of contingency.
- 4) All compensation earned by or awarded to nonemployee independent contractors, whether paid or accrued, regardless of contingency.
- 5) 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 that total expenditures for such project, and
- 6) A budget variance based on the budget adopted under Section 189.016(4), Florida Statutes, before beginning of the fiscal year being reported if the District amends a final adopted budget under Section 189.016(6), Florida Statutes.

### ***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 fraud, waste, or abuse, that has occurred or is likely to have occurred, that has 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.

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

***CBIZ CPAs P.C.***

Fort Lauderdale, FL  
May 29, 2025

**CITY OF HOLLYWOOD, FLORIDA**

**APPENDIX A – CURRENT YEAR AND PRIOR YEARS RECOMMENDATIONS TO IMPROVE  
FINANCIAL MANAGEMENT**

**FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2024**

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No.	Current Year's Observations	Observation Is Still Relevant	Observation Addressed or No Longer Relevant
MLC 2024-001	Inadequate Inventory Reconciliation (Utility Department)	X	
No.	Prior Year's Observations		
None			

## **CITY OF HOLLYWOOD, FLORIDA**

### **APPENDIX A – CURRENT YEAR AND PRIOR YEARS RECOMMENDATIONS TO IMPROVE FINANCIAL MANAGEMENT (CONTINUED)**

**FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2024**

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#### **MLC 2024-001 – Inadequate Inventory Reconciliation (Utility Department)**

##### **Criteria, Condition and Cause**

The City should maintain accurate and reliable inventory records. Inventory systems (such as Oracle) should be properly configured and reconciled to ensure that all inventory items are correctly recorded and reported. As part of our analytical procedures over inventory for the Utility department for the fiscal year 2024, the auditor noted a net increase in the current year inventory balance for the Water and Sewer fund of approximately \$408,000 or 35% when compared to prior year. This increase was attributed to the addition of a substantial amount of inventory items amounting to approximately \$415,000 that had been omitted in the prior year. The omission occurred due to a data transfer error when transferring information from the Oracle inventory module to a manual spreadsheet. The inventory count was performed manually in the prior year because the Oracle inventory module generated inaccurate information for certain inventory items. There was a failure to properly reconcile the manual spreadsheet with the inventory module in Oracle to ensure all inventory categories were completely captured.

##### **Effect**

Inadequate reconciliation of inventory items from the Oracle system to manual spreadsheet can result in inaccurate financial reporting of inventory balances as of year-end.

##### **Recommendation**

The auditor strongly recommends that City expedite the correction of the Oracle inventory module to ensure it generates accurate and reliable inventory data. The City should also establish robust reconciliation procedures to ensure inventory categories in the Oracle system match those in any manual spreadsheets as well as perform periodic verification and reconciliation of inventory counts to maintain accurate inventory records. This will ensure that the City strengthens internal controls around data transfer processes and inventory management to reduce the likelihood of omissions.

##### **Management's Response**

The Department of Public Utilities experienced significant turnover in key accounting positions in the prior year. In addition, and during the transitional period, the Department began the implementation process of a new inventory system. Management is reviewing the current inventory system and assessing alternative systems that may better fit the operations of the Public Utilities Department.

During the current year, the Department implemented various controls such as reconciliation, reviews, and physical counts (from floor to sheet and from sheet to floor). In addition, staffing within the Public Utilities accounting division improved. During the review of the year-end inventory, the controls uncovered an error in the prior year. The error is corrected as of fiscal year end 2024. The combination of controls and procedures in place should prevent future errors.



CBIZ CPAs P.C.

201 East Las Olas Boulevard  
21st Floor  
Fort Lauderdale, FL 33301

P: 954.320.8000

**Independent Accountant's Report on Compliance Pursuant to  
Section 218.415, Florida Statutes**

To the Honorable Mayor, City Commission and City Manager  
**City of Hollywood, Florida**

We have examined the City of Hollywood's (the "City") compliance with Section 218.415, Florida Statutes, Local Government Investment Policies for the fiscal year ended September 30, 2024. 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 based on our examination.

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

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

Our examination does not provide a legal determination on 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, 2024.

This report is intended to describe our testing of compliance with Section 218.415, Florida Statutes, and it is not suitable for any other purpose.

*CBIZ CPAs P.C.*

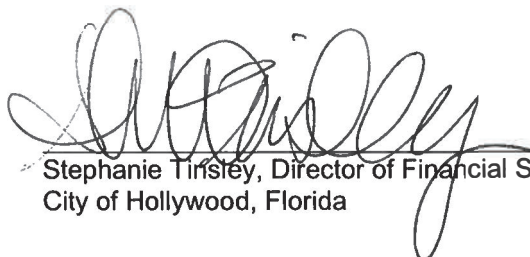
Fort Lauderdale, FL  
May 29, 2025

**IMPACT FEE AFFIDAVIT**

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

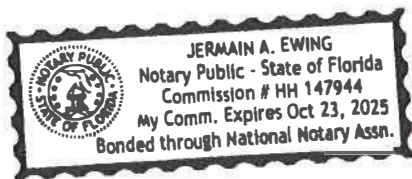
1. I am the Chief Financial Officer of City of Hollywood, Florida which is a local governmental entity of the State of Florida;
2. The governing body of City of Hollywood, Florida adopted Ordinance O-2019-18 (Water Impact Fee), O-2019-17 (Sewer Impact Fee), and O-2022-18 (Adoption of Impact Fees for General Government Buildings, Fire Rescue, Law Enforcement, Parks and Recreation, and Multi-Modal Transportation), implementing an impact fee(s) or authorized City of Hollywood, Florida to receive and expend proceeds of an impact fee(s) implemented by City of Hollywood, Florida; and
3. City of Hollywood, Florida has complied and, as of the date of this Affidavit, remains in compliance with Section 163.31801, Florida Statutes.

FURTHER AFFIANT SAYETH NAUGHT.

  
Stephanie Tinsley, Director of Financial Services  
City of Hollywood, Florida

STATE OF FLORIDA  
COUNTY OF BROWARD COUNTY

SWORN TO AND SUBSCRIBED before me this 20 day of May, 2025.



  
NOTARY PUBLIC  
Print Name Jermain A. Ewing

Personally known ✓ or produced identification \_\_\_\_\_

Type of identification produced: \_\_\_\_\_

My Commission Expires:

October 23, 2025

2600 Hollywood Boulevard  
P.O. Box 229045  
Hollywood, Florida  
33022-9045

[hollywoodfl.org](http://hollywoodfl.org)