

2021

Florida Courts E-Filing Authority

Financial Statements and
Independent Auditor's Report

June 30, 2021

**FINANCIAL STATEMENTS
AND
INDEPENDENT AUDITOR’S REPORT**

**FLORIDA COURTS E-FILING AUTHORITY
TALLAHASSEE, FLORIDA**

JUNE 30, 2021

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INDEPENDENT AUDITOR'S REPORT

Board of Directors
Florida Courts E-Filing Authority
Tallahassee, Florida

Report on the Financial Statements

We have audited the accompanying financial statements of the business-type activities of the Florida Courts E-Filing Authority (the Authority) as of and for the years ended June 30, 2021 and 2020, and the related notes to the financial statements, which collectively comprise the Authority's basic financial statements as listed in the table of contents.

Management's Responsibility for the Financial Statements

The Authority's management is responsible for the preparation and fair presentation of these financial statements in accordance with accounting principles generally accepted in the United States of America; this includes the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

Auditor's Responsibility

Our responsibility is to express an opinion on these financial statements based on our audits. We conducted our audits in accordance with 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. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

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Board of Directors
Florida Courts E-Filing Authority
Tallahassee, Florida

INDEPENDENT AUDITOR'S REPORT

Opinion

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the business-type activities of the Authority, as of June 30, 2021 and 2020, and the respective changes in financial position and cash flows thereof for the years then ended in accordance with accounting principles generally accepted in the United States of America.

Other Matters

Required Supplementary Information

Accounting principles generally accepted in the United States of America require that the management's discussion and analysis on pages 3 through 5 be presented to supplement the basic financial statements. Such information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board, who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

Other Reporting Required by *Government Auditing Standards*

In accordance with *Government Auditing Standards*, we have also issued our report dated December 6, 2021, on our consideration of the Authority's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts and grant agreements, and other matters. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the Authority's internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the Authority's internal control over financial reporting and compliance.



December 6, 2021
Tallahassee, Florida

**FLORIDA COURTS E-FILING AUTHORITY
MANAGEMENT'S DISCUSSION AND ANALYSIS
YEAR ENDED JUNE 30, 2021**

As management of the Florida Courts E-Filing Authority (the Authority), we offer users of the Authority's financial statements this narrative overview and analysis of the financial activities of the Authority for the year ended June 30, 2021.

OVERVIEW OF THE AUTHORITY

The Authority is an independent special district created pursuant to an Interlocal Agreement, dated September 3, 2010, between the various Clerks of the Circuit Courts of the State of Florida and the Clerk of the Florida Supreme Court, as the designee of the Chief Justice of the Florida Supreme Court, in accordance with provisions of Chapter 163, Florida Statutes.

The Florida Courts E-Filing Authority contracted with the Florida Association of Court Clerks (the Association) to design, develop, implement, operate, upgrade, support, and maintain a uniform statewide electronic portal for the filing of court records. The portal provides attorneys and pro se litigants with a common entry point for filing and transmitting court records electronically. In addition, the portal provides these same persons, and other authorized persons, the ability to view court records electronically. The features of the portal include the following:

- A single statewide log-in.
- A single internet access point to court records by authorized users.
- Transmission to and from the appropriate courts.
- The ability to provide electronic service of notification receipt of electronic filing and confirmation of filing in the appropriate court file.
- Open standards-based integration ability with existing statewide information systems and county e-filing applications.
- Compliance with the Electronic Court Filing Standard 4.0, the Global Justice Extensible Markup Language, and Oasis Legal Markup Language. The Florida Courts E-Filing Authority works in close coordination with the Florida Courts Technology Commission to ensure that the statewide portal is developed in accordance with court system standards and rules.

FINANCIAL HIGHLIGHTS

- As of June 30, 2021, assets of the Authority exceed its liabilities by \$5.7 million. Assets are comprised of \$5.8 million in cash and \$806,000 in accounts receivable. Liabilities are comprised of accounts payable, and the Authority did not have any long-term obligations with creditors.
- The Authority realized an increase in revenue of 14%. The increase was due to growth in filing activity after COVID-19 restrictions were relaxed.

**FLORIDA COURTS E-FILING AUTHORITY
MANAGEMENT'S DISCUSSION AND ANALYSIS
YEAR ENDED JUNE 30, 2021**

- The increase in filing activity also resulted in a 10% increase for operating expenses, due primarily to merchant fees. The current fee schedule is 3.5% for credit cards and \$5 for ACH Transactions.
- Operating expenses increased \$685,772 or 10.4% when compared to the prior fiscal year.
- Total revenues exceeded its total expenses by approximately \$1,296,000.

REQUIRED FINANCIAL STATEMENTS

The Authority follows financial reporting requirements for enterprise funds, which use the accrual basis of accounting. This reporting follows accounting methods similar to those used by private-sector companies. The accrual basis of accounting is used whereby revenues are recorded when earned and expenses are recorded when a liability is incurred, regardless of the timing of related cash flows.

The *Statement of Net Position* includes all of the Authority's assets and liabilities, and provides information about the nature and amounts of investments in resources (assets) and the obligations to Authority creditors (liabilities). Additionally, it also provides the basis for assessing the liquidity and the financial flexibility of the Authority.

Over time, changes in the Authority's net position can serve as a useful indicator of whether its financial health is improving or deteriorating. To fully assess the financial health of any entity, the user must also consider other non-financial factors such as changes in economic conditions, customer growth, and legislative mandates.

All of the current year's revenues and expenses are accounted for in the *Statement of Revenues, Expenses, and Changes in Net Position*. This statement measures the success of the Authority's operations over the reporting period and can be used to determine whether the Authority has successfully recovered all its costs through user fees and other charges.

The other required statement is the *Statement of Cash Flows*. The primary purpose of this statement is to provide information about the Authority's cash receipts and cash payments during the reporting period. This statement reports cash receipts, cash payments, and net changes in cash resulting from operations, investing, and financing activities. Answers to questions regarding the sources of cash, the use of cash, and changes in cash balances during the reporting period may be found in this report. The *Notes to the Financial Statements* provide additional information that is essential to a full understanding of the data provided in the financial statements.

FINANCIAL ANALYSIS OF THE AUTHORITY AS A WHOLE

The *Statement of Net Position* and the *Statement of Revenues, Expenses, and Changes in Net Position* report information about the Authority's activities in a way that will reflect whether the Authority is improving or deteriorating as a result of the year's activities. The two statements report the net position of the Authority and the changes in them.

Net position is the difference between assets (what is owned) and liabilities (what is owed).

**FLORIDA COURTS E-FILING AUTHORITY
MANAGEMENT'S DISCUSSION AND ANALYSIS
YEAR ENDED JUNE 30, 2021**

A comparison of the Authority's assets, liabilities, and net position is as follows:

STATEMENTS OF FINANCIAL POSITION

	<u>2021</u>	<u>2020</u>	<u>Change</u>
Assets:			
Non-Capital Assets	\$ 6,560,745	\$ 5,134,465	\$ 1,426,280
Liabilities:			
Current Liabilities Non-Capital Assets	<u>863,270</u>	<u>732,826</u>	<u>130,444</u>
Net Position:			
Unrestricted	<u>\$ 5,697,475</u>	<u>\$ 4,401,639</u>	<u>\$ 1,295,836</u>

STATEMENTS OF REVENUES, EXPENSES, AND CHANGES IN NET POSITION

	<u>2021</u>	<u>2020</u>	<u>Change</u>
Revenues:			
Service Fees	\$ 8,528,992	\$ 7,485,417	\$ 1,043,575
Batch Filing Fees	15,325	13,425	1,900
Interest	<u>701</u>	<u>50,714</u>	<u>(50,013)</u>
Total Revenue	8,545,018	7,549,556	995,462
Operating Expenses	<u>7,249,182</u>	<u>6,563,410</u>	<u>685,772</u>
Changes in Net Positions	<u>1,295,836</u>	<u>986,146</u>	<u>\$ 309,693</u>
Net Position at Beginning of Period	<u>4,401,639</u>	<u>3,415,493</u>	
Net Position at End of Period	<u>\$ 5,697,475</u>	<u>\$ 4,401,639</u>	

CURRENT ECONOMIC FACTORS AND ASSESSMENT OF GROWTH

Florida Supreme Court Opinion SC11-399 required that attorneys e-file documents in criminal cases and civil cases filed in probate, family, circuit, and county civil. While Florida's economic shutdown has had great impact on Florida's courts and diminished the number of cases, the Authority expects continued growth in both filings and number of registered users and agencies that send documents through the Portal to the local Clerks of Court.

CONTACTING THE AUTHORITY'S FINANCIAL MANAGEMENT

The financial report is designed to provide information on the Florida Courts E-Filing Authority's operating results. Questions concerning any of the information provided in the report, or requests for additional information, should be addressed to the Florida Courts E-Filing Authority, P.O. Box 16428, Tallahassee, Florida 32317. Information can also be found at <https://myflcourtagency.com>.

FINANCIAL STATEMENTS

STATEMENTS OF NET POSITION
JUNE 30, 2021 AND 2020
FLORIDA COURTS E-FILING AUTHORITY
TALLAHASSEE, FLORIDA

	2021	2020
Assets		
Current Assets:		
Cash	\$ 5,751,380	\$ 4,577,943
Accounts Receivable	806,013	555,509
Prepaid Insurance	3,352	1,013
Total Assets	6,560,745	5,134,465
 Liabilities		
Current Liabilities:		
Accounts Payable	863,270	732,826
 Net Position		
Unrestricted	\$ 5,697,475	\$ 4,401,639

See accompanying notes.

**STATEMENTS OF REVENUES, EXPENSES,
AND CHANGES IN NET POSITION
FOR THE YEARS ENDED JUNE 30, 2021 AND 2020
FLORIDA COURTS E-FILING AUTHORITY
TALLAHASSEE, FLORIDA**

	2021	2020
Operating Revenues		
Service Fees	\$ 8,528,992	\$ 7,485,417
Expenses		
Audit Services	27,000	27,000
Accounting and Bank Services	280,590	259,142
Bank Fees	65,238	53,362
Contract Services	3,174,178	3,061,720
Insurance	1,013	1,013
Legal	27,668	33,181
(Total Operating Expenses)	(7,249,182)	(6,563,410)
Total Operating Income	1,279,810	922,007
Non-Operating Revenues		
Batch Filing Fees	15,325	13,425
Interest Income	701	50,714
Total Non-Operating Revenues	16,026	64,139
Change in Net Position	1,295,836	986,146
Net Position, Beginning of Year	4,401,639	3,415,493
Net Position, End of Year	\$ 5,697,475	\$ 4,401,639

See accompanying notes.

**STATEMENTS OF CASH FLOWS
FOR THE YEARS ENDED JUNE 30, 2021 AND 2020
FLORIDA COURTS E-FILING AUTHORITY
TALLAHASSEE, FLORIDA**

	<u>2021</u>	<u>2020</u>
Cash Flows from Operating Activities		
Cash Received from Service Fees	\$ 8,278,488	\$ 7,553,508
Cash Payments to Suppliers for Goods and Services	(7,121,077)	(6,999,647)
Net Cash Provided by Operating Activities	<u>1,157,411</u>	<u>553,861</u>
Cash Flows from Non-Capital Financing Activities		
Other Non-Operating Revenues	<u>15,325</u>	<u>13,425</u>
Cash Flows from Investing Activities		
Interest on Deposits	<u>701</u>	<u>50,714</u>
Net Increase in Cash	1,173,437	618,000
Cash, Beginning of Year	<u>4,577,943</u>	<u>3,959,943</u>
Cash, End of Year	<u>\$ 5,751,380</u>	<u>\$ 4,577,943</u>
<u>Reconciliation of Net Income to Net Cash</u>		
<u>Provided by Operating Activities:</u>		
Operating Income	\$ 1,279,810	\$ 922,007
Adjustments to Reconcile Increase in Net Positions to Net Cash		
Provided by Operating Activities:		
Change in Assets and Liabilities:		
Accounts Receivable	(250,504)	68,091
Prepaid Expenses	(2,339)	(1,013)
Accounts Payable	130,444	(435,224)
Net Cash Provided by Operating Activities	<u>\$ 1,157,411</u>	<u>\$ 553,861</u>

See accompanying notes.

**NOTES TO FINANCIAL STATEMENTS
FLORIDA COURTS E-FILING AUTHORITY
TALLAHASSEE, FLORIDA**

Note 1 - Organization

Nature of Activities

The Florida Courts E-Filing Authority (the Authority) is an independent special district created pursuant to an Interlocal Agreement, dated September 3, 2010, between the various Clerks of the Circuit Courts of the State of Florida and the Clerk of the Florida Supreme Court, as the designee of the Chief Justice of the Florida Supreme Court in accordance with provisions of Chapter 163, Florida Statutes.

The Authority was created for the purpose of developing and implementing a single uniform access point for statewide electronic filing of Florida's county, circuit, and appellate courts records in accordance with Rule 2.525, *Florida Rules of Judicial Administration*.

The Authority is subject to all applicable Florida Statutes, Supreme Court Rules, and Administrative Orders that govern the individual clerks of the court (county and appellate) in the performance of their recordkeeping functions, as well as all Rules of Court relating to public records and all applicable laws and county ordinances relating to procurements by the Clerks of the Circuit Courts in their capacity as clerk of the court.

Note 2 - Summary of Significant Accounting Policies

Reporting Entity

The Authority began operations on September 23, 2010, and is governed by a nine member Board of Directors consisting of eight Clerks of the Circuit Courts of Florida, and the Clerk of the Florida Supreme Court, who serves as the Chief Justice of the Florida Supreme Court's designee on behalf of the state and appellate courts.

The Authority entered into an agreement for the design, development, implementation, operation, upgrading, support, and maintenance of a Statewide E-Filing Court Records Portal with the Florida Association of Court Clerks, Inc. (the Association). The Association, through its wholly owned subsidiary, the FACC Services Group, LLC, is responsible for running the Authority's day-to-day operations.

In evaluating how to define the Authority for financial reporting purposes, management has considered the criteria set forth in Governmental Accounting Standards Board (GASB) Statement No. 39, *Determining Whether Certain Organizations Are Component Units* and GASB Statement No. 61, *The Financial Reporting Entity*. These statements provide guidance to determine whether an affiliated organization is considered a component unit of a financial reporting entity.

A component unit is a legally separate organization for which the elected officials of the primary government are financially accountable. Determining factors of financial accountability include appointment of a voting majority, imposition of will, financial benefit, or burden on a primary government or fiscal dependency.

Additionally, component units can be other organizations for which the nature and significance of their relationship with a primary government are such that exclusion would cause the reporting entity's financial statements to be misleading and incomplete.

NOTES TO FINANCIAL STATEMENTS
FLORIDA COURTS E-FILING AUTHORITY
TALLAHASSEE, FLORIDA

Based on the application of these criteria, the Authority has determined that there are no additional governmental departments, agencies, institutions, commissions, public authorities, or other governmental organizations operating within the jurisdiction of the Authority that would be required to be included in the Authority's financial statements. In addition, since the Board of Directors has financial accountability and control over all activities relating to Authority operations, the Authority is not included in any other governmental "reporting entity" as defined by GASB Statement No. 39 and GASB Statement No. 61.

Accounting Method

The Authority's financial statements are prepared in accordance with accounting principles generally accepted in the United States of America (GAAP). The Authority operates as a special-purpose government entity engaged in business-type activities. Business-type activities are those that are financed in whole or in part by fees charged to external parties for goods and services. Accordingly, these financial statements have been presented using the economic resources measurement focus and the accrual basis of accounting.

The GASB is responsible for establishing GAAP for state and local government through its pronouncements (statements and interpretations).

Revenue and Expense Recognition

Operating Revenues and Expenses – Operating revenues generally result from providing electronic filing of court documents in the State of Florida. Operating revenues consist of statutory filing fees. Statutory filing fees are recognized as revenue once the transaction is completed. Operating expenses consist of expenses incurred relating to the operation and maintenance of the Authority's system, including administrative expenses.

Non-Operating Revenue and Expenses – Non-operating revenues consist of interest earned on deposits held with financial institutions and contributions received from other entities. Both are recognized as revenue in the period earned. Non-operating expenses generally are related to financing, investing, or other ancillary activities. When an expense is incurred for the purposes for which there are both restricted and unrestricted net position available, it is the Authority's policy to apply those expenses to restricted net position to the extent such are available and then to unrestricted net position.

Budget Process

Pursuant to the Interlocal Agreement, the Authority's Board of Directors is required to adopt a budget. The Authority adopted its final budget relating to the year ended June 30, 2020, on April 17, 2019.

Cash and Cash Equivalents

The Authority considers all deposits and financial instruments with a maturity of three months or less to be cash and cash equivalents. All bank accounts of the Authority are placed in banks that qualify as a public depository, as required by the *Florida Security for Public Deposits Act*; Chapter 280, Florida Statutes. Deposits whose values exceed the limits of Federal Depository Insurance are entirely insured or collateralized pursuant to Chapter 280.04, Florida Statutes.

**NOTES TO FINANCIAL STATEMENTS
FLORIDA COURTS E-FILING AUTHORITY
TALLAHASSEE, FLORIDA**

Accounts Receivable

Accounts receivable consists of amounts due from the Association for service fees. The Authority considers all accounts to be collectible and, consequently, has not established a provision for uncollectible accounts.

Net Position

Net position represents the difference between assets and liabilities. The Authority is required to report information regarding its financial position and activities according to three classes of net position as follows:

- **Net Investment in Capital Assets**—Consists of net capital assets reduced by outstanding balances of any related debt obligations attributable to the acquisition, construction, or improvement of those assets. At the present time there are no such restrictions.
- **Restricted**—Net position is considered restricted if their use is constrained to a particular purpose. Restrictions are imposed by external organizations such as federal or state laws. At the present time, there are no such restrictions.
- **Unrestricted**—Consists of all other net assets that do not meet the definition of the above two components and are available for general use by the Authority.

In May of 2020, the Authority adopted a reserve policy to ensure the stability of ongoing operations of the organization. The policy establishes an Operating Reserve which is intended to provide an internal source of funds for situations such as major one-time unbudgeted expenses that are critical in nature for an unanticipated decrease or loss or revenues. The minimum target for the Operating Reserve is equal to 25% of average operating expenses for the prior two years. The maximum target is equal to 50% of average operating expenses for the prior two years.

In addition, the policy establishes a Developmental Reserve, which is intended to provide funds for products and services that grow or expand services provided by the Authority. The recommended target balance for the Developmental Reserve is \$2.5 million.

Use of Estimates

The preparation of financial statements in accordance with GAAP requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities and disclosure of contingent assets and liabilities at the date of the financial statements, and the reported amounts of revenues and expenses during the reporting period. Accordingly, actual results could differ from those estimates.

Note 3 - Contributed E-Filing and Services

The Authority contracted with the Association for the design, development, implementation, operation, upgrading, support, and maintenance of a Statewide E-Filing Court Records Portal (the Portal).

**NOTES TO FINANCIAL STATEMENTS
FLORIDA COURTS E-FILING AUTHORITY
TALLAHASSEE, FLORIDA**

The Association incurred a cost of \$1,477,971 to design, develop, and test the Portal. On September 23, 2010, in accordance with an agreement reached with the Florida Legislature and the Florida Supreme Court, the Association contributed the Portal to the Authority. The Authority will hold all rights, title, and interest to the Portal until dissolution of the Authority, at which time ownership would transfer to the office of the Florida State Courts Administrator.

The Association was paid \$3,520,007 and \$3,374,224 by the Authority for the operation and maintenance of the Portal, and for the accounting and banking services provided by the Association related to the Portal, for the years ended June 30, 2021 and 2020, respectively.

Note 4 - Concentrations

The Authority derives substantially all of its revenue from statutory filing fees related to electronic filing. A reduction, or change, in statutory filing requirements or fees could have an adverse effect on the Authority.

SUPPLEMENTARY INFORMATION

**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***

Board of Directors
Florida Courts E-Filing Authority
Tallahassee, 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 business-type activities of Florida Courts E-Filing Authority (the Authority) as of and for the year ended June 30, 2021, and the related notes to the financial statements, which comprise the Authority's basic financial statements and have issued our report thereon dated December 6, 2021.

Internal Control Over Financial Reporting

In planning and performing our audit of the financial statements, we considered the Authority's internal control over financial reporting (internal control) to determine the audit procedures that are appropriate in the circumstances for the purpose of expressing our opinion on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the Authority's internal control. Accordingly, we do not express an opinion on the effectiveness of the Authority'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 entity's financial statements will not be prevented, or detected and corrected, on a timely basis. A *significant deficiency* is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified.

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Board of Directors
Florida Courts E-Filing Authority
Tallahassee, Florida

**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***

Compliance and Other Matters

As part of obtaining reasonable assurance about whether the Authority's financial statements are free from material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts and grant agreements, non-compliance with which could have a direct and material effect on the determination of financial statement amounts. 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 non-compliance 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 organization'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 Authority's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.



December 6, 2021
Tallahassee, Florida