

**BROWARD COUNTY SUPERVISOR OF ELECTIONS**

**FINANCIAL STATEMENTS**

**SEPTEMBER 30, 2024**

**BROWARD COUNTY SUPERVISOR OF ELECTIONS  
FINANCIAL STATEMENTS  
SEPTEMBER 30, 2024**

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## INDEPENDENT AUDITOR'S REPORT

To the Honorable Joe Scott  
Broward County Supervisor of Elections  
Broward County, Florida

### Report on the Audit of the Financial Statements

#### ***Opinion***

We have audited the accompanying financial statements of the governmental fund balance sheet and statement of revenues, expenditures, and changes in fund balance of the Broward County Supervisor of Elections (the "Supervisor") as of and for the year ended September 30, 2024, and the related notes to the financial statements, which collectively comprise the Supervisor's basic financial statements as listed in the table of contents.

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental fund balance sheet and statement of revenues, expenditures and changes in fund balance of the Supervisor, as of September 30, 2024, and the respective changes in financial position, for the year then ended in accordance with accounting principles generally accepted in the United States of America.

#### ***Basis for Opinion***

We conducted our audit 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. Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are required to be independent of the Supervisor and to meet our other ethical responsibilities, in accordance with the 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 audit opinion.

#### ***Emphasis of Matter***

As discussed in Note 1, the financial statements of the Supervisor, are intended to present the financial position and the changes in financial position of only that portion of the financial statements of Broward County, Florida, ("the County") the that is attributable to the transactions of the Supervisor. They do not purport to, and do not, present fairly the financial position of the County, as of September 30, 2024, or the changes in its financial position, for the year then ended in accordance with accounting principles generally accepted in the United States of America. Our opinion is not modified with respect to this matter.



### ***Responsibilities of Management for the Financial Statements***

Management is responsible for the preparation and fair presentation of the financial statements in accordance with accounting principles generally accepted in the United States of America, and for 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.

In preparing the financial statements, management is required to evaluate whether there are conditions or events, considered in the aggregate, that raise substantial doubt about the Supervisor's ability to continue as a going concern for twelve months beyond the financial statement date, including any currently known information that may raise substantial doubt shortly thereafter.

### ***Auditor's Responsibilities for the Audit of the Financial Statements***

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinions. 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 and *Government Auditing Standards* will always detect a material misstatement when it exists. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Misstatements are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment made by a reasonable user based on the financial statements.

In performing an audit in accordance with generally accepted auditing standards and *Government Auditing Standards*, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material misstatement of the financial statements, 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 amounts and disclosures in the financial statements.
- Obtain an understanding of internal control relevant to the audit 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 Supervisor's internal control. Accordingly, no such opinion is expressed.
- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statements.
- Conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about the Supervisor's ability to continue as a going concern for a reasonable period of time.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit, significant audit findings, and certain internal control-related matters that we identified during the audit.

### ***Required Supplementary Information***

Accounting principles generally accepted in the United States of America require that the budgetary comparison information on page 11 be presented to supplement the basic financial statements. Such information is the responsibility of management and, 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 February 24, 2025, on our consideration of the Supervisor'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 solely 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 Supervisor'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 Supervisor's internal control over financial reporting and compliance.



Miramar, Florida  
February 24, 2025

**BROWARD COUNTY SUPERVISOR OF ELECTIONS**  
**BALANCE SHEET – GOVERNMENTAL FUND**  
**SEPTEMBER 30, 2024**

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**ASSETS**

Cash and cash equivalents	\$ 6,791,079
Accounts receivable	562,943
Prepaid expenses	<u>2,489,245</u>
Total Assets	<u>\$ 9,843,267</u>

**LIABILITIES AND FUND BALANCE**

**Liabilities:**

Accounts payable and accrued expenses	\$ 1,756,883
Accrued payroll	77,798
Due to Board of County Commissioners	<u>8,008,586</u>
Total liabilities	<u>9,843,267</u>

**Fund balance**

	<u>-</u>
Total Liabilities and Fund Balance	<u><u>\$ 9,843,267</u></u>

The accompanying notes are an integral part of these financial statements.

**BROWARD COUNTY SUPERVISOR OF ELECTIONS  
STATEMENT OF REVENUES, EXPENDITURES, AND  
CHANGES IN FUND BALANCE – GOVERNMENTAL FUND  
FOR THE YEAR ENDED SEPTEMBER 30, 2024**

	<u>General Fund</u>	<u>Grant Fund</u>	<u>Total Governmental Funds</u>
<b>REVENUES</b>			
Appropriation from Board of County Commissioners	\$ 32,942,143	\$ -	\$ 32,942,143
Grant revenue	<u>-</u>	<u>44,067</u>	<u>44,067</u>
Total Revenues	<u>32,942,143</u>	<u>44,067</u>	<u>32,986,210</u>
<b>EXPENDITURES</b>			
<b>Current:</b>			
Personnel services	18,153,089	-	18,153,089
Operating expenditures	11,216,892	44,067	11,260,959
Capital expenditures	<u>3,572,162</u>	<u>-</u>	<u>3,572,162</u>
Total Expenditures	<u>32,942,143</u>	<u>44,067</u>	<u>32,986,210</u>
Net change in fund balance	-	-	-
Fund balance - beginning of year	<u>-</u>	<u>-</u>	<u>-</u>
Fund balance - end of year	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

The accompanying notes are an integral part of these financial statements.

**BROWARD COUNTY SUPERVISOR OF ELECTIONS**  
**NOTES TO FINANCIAL STATEMENTS**  
**SEPTEMBER 30, 2024**

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**Note 1 - Summary of Significant Accounting Policies**

**Reporting Entity**

The Supervisor of Elections (“the Supervisor”) is an elected official in Broward County, Florida (“the County”), who is responsible for conducting all elections in the County, maintaining voter records, and organizing various outreach programs, including seminars and voter registration drives. The Supervisor of Elections’ Office is part of the overall entity of the County and is included in the financial statements of the County.

The financial statements include the General Fund of the Supervisor’s office. The financial statements were prepared for the purpose of complying with Section 10.557, *Rules of the Auditor General for Local Governmental Entity Audits* and are not intended to be a complete presentation of the financial position of the County, or the changes in financial position and cash flows, where applicable, thereof in conformity with accounting principles generally accepted in the United States of America. Pursuant to Florida Statutes, the Supervisor’s financial statements are included in the County’s Annual Comprehensive Financial Report (“ACFR”).

The following is a summary of the more significant accounting principles and policies used in the preparation of these financial statements:

**Measurement Focus, Basis of Accounting and Basis of Presentation**

*Governmental Fund Financial Statements:* Governmental funds are reported using the current financial resources measurement focus and the modified accrual basis of accounting. Under this method, revenues are recognized when measurable and available. The Supervisor considers all revenues reported in the General Fund to be available if the revenues are collected within sixty days after year-end. Expenditures are recorded when the related fund liability is incurred. The extent to which General Fund revenues exceeded General Fund expenditures is reflected as a liability in compliance with Florida Statutes.

*General Fund:* The General Fund, a governmental fund, is the government’s primary operating fund. It used to account for all financial resources applicable to the general operations of the Supervisor. The emphasis of fund financial statements is on major governmental funds.

*Grant Fund:* The Grant Fund is used to account for grant funds received from federal, state, and private donors.

As a general rule, the effect of interfund activity has been eliminated from the governmental financial statements.



**BROWARD COUNTY SUPERVISOR OF ELECTIONS  
NOTES TO FINANCIAL STATEMENTS  
SEPTEMBER 30, 2024**

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**Note 1 - Summary of Significant Accounting Policies (cont'd)**

**Use of Estimates**

The preparation of financial statements in conformity with generally accepted accounting principles require 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 revenue and expenditures during the reporting period. Actual results could differ from those estimates.

**Budgetary Requirements**

The Supervisor operates under budget procedures pursuant to Florida Statute 129.202. The Supervisor's budgeting process is based on estimates of revenue and expenditures and requires that all budgets be approved by the Broward County Board of County Commissioners ("the Board") after a public hearing is held. Subsequent amendments to the budget, if any, are approved by the Board.

Budgets are prepared on the basis of accounting consistent with accounting principles generally accepted in the United States of America. Expenditures may exceed the approved budget amounts for individual categories as long as total expenditures do not exceed the approved budget. Budget appropriations lapse at the end of the year and are not carried over to the following year. Any remaining fund balances are remitted to the Board at the end of each year.

As of September 30, 2024, \$8,008,586 was owed to the County, of which \$8,202,177 was subsequently paid by October 31, 2024. The excess payment of \$193,591 is owed back from the County.

**Accrued Vacation and Sick Pay**

The Supervisor's employees accumulate vacation and sick pay based on the number of years of continuous service. Upon termination of employment, employees can receive payment for accumulated leave in accordance with the Supervisor's policy, if they meet certain criteria. The cost of vested vacation and sick pay benefits is recognized when payments are made to employees, using the modified accrual basis of accounting.

**Capital Assets**

Capital assets (vehicles, equipment, and other tangible property costing at least \$5,000 with a useful life of more than one year) are recorded as capital expenditures in the fund level financial statements. Capital assets used in the operations of the Supervisor's office are recorded in the property records of the County.

**BROWARD COUNTY SUPERVISOR OF ELECTIONS**  
**NOTES TO FINANCIAL STATEMENTS**  
**SEPTEMBER 30, 2024**

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**Note 1 - Summary of Significant Accounting Policies (cont'd)**

**Leases**

The Supervisor of Elections recognizes lease contracts or equivalents that have a term exceeding one year and the cumulative future payments on the contract exceed \$5,000 that meet the definition of other than short-term lease. The Supervisor of Elections uses a discount rate that is explicitly stated or implicit in the contract. When a readily determinable discount rate is not available, the discount rate is determined using the Supervisor of Election's incremental borrowing rate at the start of the lease for a similar asset type and term length to the contract. Short-term lease payments are expensed when incurred. The lease term is determined by the sum of the non-cancellable periods, plus renewal options when they are reasonably certain of being exercised or early termination options when they are reasonably certain of not being exercised.

**Note 2 - Cash and Cash Equivalents**

At September 30, 2024, the carrying amount of the Supervisor's cash and cash equivalents, which consists solely of demand deposits, was \$6,791,079. Under the State of Florida Statutes, Chapter 280, "Florida Security for Public Deposits Act," the State Treasurer requires all qualified public depositories to deposit with the Treasurer or banking institution eligible collateral having an average daily balance for each month of all public deposits that meet certain statutory requirements. The percentage of eligible collateral (generally, U.S. Government and agency securities, state or local government debt, or corporate bonds) to public deposits is dependent upon the depository's financial history and its compliance with Chapter 280. In the event of a failure of a public depository, the remaining public depositories would be responsible for covering any resulting losses. Therefore, all cash deposits in an approved Florida banking institution are collateralized and insured and not subject to a concentration of credit risk nor a custodial credit risk, as defined in Governmental Accounting Standards Board ("GASB") Statement No. 40.

As of September 30, 2024, all the depositories utilized by the Supervisor were qualified and eligible for public deposits pursuant to Florida Statute 280, Department Financial Services, State of Florida.

**Note 3 - Retirement Plan**

The Supervisor participates in the Florida Retirement System ("FRS"), a cost-sharing, multiple-employer Public Employment Retirement System ("PERS") totally administered by the Florida Department of Management Services. Effective July 1, 2011, the FRS requires a 3% contribution from all employees, except those enrolled in the Deferred Retirement Option Program ("DROP") plan.

**BROWARD COUNTY SUPERVISOR OF ELECTIONS**  
**NOTES TO FINANCIAL STATEMENTS**  
**SEPTEMBER 30, 2024**

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**Note 3 - Retirement Plan (cont'd)**

As a general rule, membership in the FRS is compulsory for all employees working in a regularly established position for a state agency, county government, district school board, state university, community college, or a participating city or special district within the state of Florida. For financial reporting purposes, the Supervisor is deemed to be part of the primary government of the County. Effective October 1, 2014, the County implemented the provisions of GASB Statement No. 68, *Accounting and Financial Reporting for Pensions*. A liability, if any, related to the Supervisor's proportionate share of the FRS retirement benefits, along with a detailed plan description, is reported in the financial statements of the County for the fiscal year ended September 30, 2024.

The Supervisor's contributions to the FRS for fiscal years ended September 30, 2022 through 2024 were \$868,652, \$990,349, and \$1,182,225 respectively, which were equal to the required contribution for each fiscal year. Employee contributions for this purpose amounted to \$157,536, \$164,713, and \$188,830 for the fiscal years ended September 30, 2022 through 2024, respectively, which were equal to the required contribution for each fiscal year.

**Note 4 - Insurance Coverage**

The Supervisor participates in the County's self-insurance program for services other than medical and dental insurance. Payments are made to the County in the amounts needed to pay prior and current-year claims. All required payments have been made during the fiscal year. The County is self-insured for workers' compensation and general liability. Commercial insurance is purchased for all other risks, including property and casualty, vehicle, and public officials. Claims settlements have not exceeded insurance coverage during the fiscal year.

**Note 5 - Leases**

The Supervisor of Elections is committed under a lease for certain equipment used in its operations, which is considered for accounting purposes to be an operating lease. Future minimum lease payments under the operating lease agreement at September 30, 2024 are as follows:

<b><u>Year Ending September 30,</u></b>	<b><u>Amount</u></b>
2025	\$ 27,470
2026	27,470
2027	<u>27,470</u>
Total	<u><u>\$ 82,410</u></u>

Lease expenditures for the year ended September 30, 2024, amounted to \$35,658.

**BROWARD COUNTY SUPERVISOR OF ELECTIONS  
NOTES TO FINANCIAL STATEMENTS  
SEPTEMBER 30, 2024**

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**Note 5 - Leases (cont'd)**

During fiscal year ended September 30, 2024, the Supervisor of Elections identified a lease that required the application of GASB Statement No. 87, "Leases", which requires recognition of certain lease assets and liabilities previously classified as operating leases and recognized as inflows and outflows of resources. The recognized lease asset and liability amounted to \$97,953, and are reported in the financial statement of the County.

**Note 6 - Subscription-Based Information Technology Arrangements**

The Supervisor of Elections recognizes SBITAs that have a term exceeding one year and the cumulative future payments on the contract exceed \$5,000 that meet the definition of other than short-term SBITA. For the period under review, the Supervisor of Elections identified contracts that meet the threshold for reporting and disclosure of SBITAs in the financial statements. The right to use the assets amounted to \$68,936. Accounting treatment and financial reporting for these contracts are reported in the financial statements of the County.

**Note 7 - Compensated Absences**

The Supervisor calculates a liability for employees' rights to receive compensation for future absences when certain conditions are met. The Supervisor is not legally required to and does not accumulate expendable, available financial resources to liquidate this obligation. A summary of changes in compensated absences for the fiscal year ended September 30, 2024, is as follows:

	<b>Balance</b>			<b>Balance</b>	<b>Due within</b>
	<b><u>October 1, 2023</u></b>	<b><u>Additions</u></b>	<b><u>Reductions</u></b>	<b><u>September 30, 2024</u></b>	<b><u>One Year</u></b>
Compensated absences	\$ <u>834,305</u>	\$ <u>370,994</u>	\$ <u>208,847</u>	\$ <u>996,452</u>	\$ <u>285,484</u>

The liability is reported in the financial statements of the County.

**Note 8 - Other Post-Employment Benefits**

**Plan Description and Funding Policy and Annual OPEB Cost**

The Supervisor has a single-employer, defined-benefit healthcare plan, which allows its employees and their beneficiaries to continue obtaining health, dental, and other insurance benefits upon retirement. The plan does not issue separate financial reports.

Effective October 1, 2017, the County implemented the provisions of GASB Statement No. 75, *Accounting and Financial Reporting for Postemployment Benefits Other than Pensions*. A liability, if any, related to the Supervisor's proportionate share of these benefits, along with a detailed plan description, is reported in the financial statements of the County.

**BROWARD COUNTY SUPERVISOR OF ELECTIONS**  
**NOTES TO FINANCIAL STATEMENTS**  
**SEPTEMBER 30, 2024**

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**Note 9 - Contingencies**

The Supervisor receives grant funding from the Help America Vote Act ("HAVA"), through the State of Florida ("the State"). These grants are subject to audit by the State and if found to be in error or noncompliance, could result in refunds to the grantor or decreases to future grant awards. No HAVA grants were received for the year ended September 30, 2024.

The Supervisor received professional services, in lieu of funding, from the Local Government Cybersecurity Grant Program in the amount of \$44,067, for the year ended September 30, 2024. Funds were awarded through the State.

The Supervisor's office from time to time is involved in litigation incidental to the conduct of its business. In the opinion of management, the expected liability, from these claims, more than insurance coverage, if any, would not be material to its financial position or results of operations.

**Note 10 - Related Parties**

The Supervisor's office collects cash from the sale of voter rolls, precinct maps, etc. and reimbursements for municipal election expenditures, on behalf of the County. The amount collected during fiscal 2024 was \$191,841. As of September 30, 2024, this amount was offset by \$152,977 receivable from the County. The remaining \$38,864 was remitted to the County by October 31, 2024. These amounts are remitted to the County at the end of each fiscal year or shortly thereafter.

**Note 11 - Subsequent Events**

Management has evaluated events and transactions for subsequent events that would impact the financial statements for the year ended September 30, 2024 through February 24, 2025, the date the financial statements were available to be issued. Management has determined that there were no subsequent events that require recognition or disclosure in the financial statements.

**BROWARD COUNTY SUPERVISOR OF ELECTIONS**

**FINANCIAL STATEMENTS**

**REQUIRED SUPPLEMENTARY INFORMATION**

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

**BROWARD COUNTY SUPERVISOR OF ELECTIONS  
STATEMENT OF REVENUES, EXPENDITURES, AND  
CHANGES IN FUND BALANCE – GENERAL FUND  
BUDGET AND ACTUAL  
FOR THE YEAR ENDED SEPTEMBER 30, 2024**

	<u>Original Budget</u>	<u>Appropriated Final Budget</u>	<u>Actual Amounts</u>	<u>Variance with Final Budget Positive (Negative)</u>
<b>REVENUES</b>				
Appropriation from Board of County Commissioners	\$ 40,197,800	\$ 40,350,777	\$ 32,398,205	\$ (7,952,572)
Other revenue	-	-	543,938	543,938
Grant revenue	-	-	44,067	44,067
Total Revenues	<u>40,197,800</u>	<u>40,350,777</u>	<u>32,986,210</u>	<u>(7,364,567)</u>
<b>EXPENDITURES</b>				
<b>Current:</b>				
Personnel services	20,314,300	20,564,300	18,153,089	2,411,211
Operating expenditures	17,613,500	16,900,267	11,260,959	5,639,308
Capital expenditures	<u>2,270,000</u>	<u>2,886,210</u>	<u>3,572,162</u>	<u>(685,952)</u>
Total Expenditures	<u>40,197,800</u>	<u>40,350,777</u>	<u>32,986,210</u>	<u>7,364,567</u>
Net change in fund balance	-	-	-	-
Fund balance - beginning of year	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Fund balance - end of year	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

The appropriated budget is prepared by fund on the same basis of accounting as required for governmental fund types and conforms with GAAP. By County budget policy, transfers of appropriations between departments and increase of appropriations at the department level require the approval of the Board. The County's legal level of budgetary control, the level at which expenditures may not legally exceed appropriations, is at the department level.

**BROWARD COUNTY SUPERVISOR OF ELECTIONS**

**FINANCIAL STATEMENTS**

**COMPLIANCE SECTION**

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





**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 Joe Scott  
Broward County Supervisor of Elections  
Broward County, 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 special-purpose financial statements of the Supervisor of Elections of Broward County ("the Supervisor") as of and for the year ended September 30, 2024, and the related notes to the financial statements, which collectively comprise the Supervisor's basic financial statements, and have issued our report thereon dated February 24, 2025.

**Report on Internal Control over Financial Reporting**

In planning and performing our audit of the financial statements, we considered the Supervisor'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 Supervisor's internal control. Accordingly, we do not express an opinion on the effectiveness of the Supervisor'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 or significant deficiencies may exist that were not identified.



### Report on Compliance and Other Matters

As part of obtaining reasonable assurance about whether the Supervisor'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.



Miramar, Florida  
February 24, 2025

**BROWARD COUNTY SUPERVISOR OF ELECTIONS  
FINANCIAL STATEMENTS  
SCHEDULE OF FINDINGS AND QUESTIONED COSTS  
FOR THE YEAR ENDED SEPTEMBER 30, 2024**

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**Section I – Current Year - Financial Statement Findings**

There were no financial statement findings in the current year.

**Section II – Prior Year- Financial Statement Findings**

There were no financial statement findings in prior year.



# ANTHONY BRUNSON P.A.

CERTIFIED PUBLIC ACCOUNTANTS & BUSINESS ADVISORS

**INDEPENDENT ACCOUNTANT'S REPORT ON COMPLIANCE  
WITH THE REQUIREMENTS OF SECTION 218.415, FLORIDA STATUTES,  
LOCAL GOVERNMENT INVESTMENT POLICIES**

To the Honorable Joe Scott  
Broward County Supervisor of Elections  
Broward County, Florida

We have examined the Supervisor of Elections of Broward County, Florida (the "Supervisor"), compliance with the requirements of Section 218.415, Florida Statutes, *Local Government Investment Policies*, during the fiscal year ended September 30, 2024. Management is responsible for the Supervisor's compliance with those requirements. Our responsibility is to express an opinion on the Supervisor of Elections' 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 Supervisor complied, in all material respects, with the requirements referenced above. An examination involves performing procedures to obtain evidence about whether the Supervisor 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 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 Supervisor's compliance with the specified requirements.

In our opinion, the Supervisor of Elections of Broward County, Florida complied, in all material respects, with the aforementioned requirements for the fiscal year ended September 30, 2024.

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



Miramar, Florida  
February 24, 2025





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

To the Honorable Joe Scott  
Broward County Supervisor of Elections  
Broward County, Florida

We have audited the special-purpose financial statements of the Supervisor of Elections of Broward County, Florida (the "Supervisor"), as of and for the fiscal year ended September 30, 2024 and have issued our report thereon dated February 24, 2024.

**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; and Chapter 10.550, Rules of the Florida Auditor General.

**Other Report and Schedule**

We have issued our Independent Auditor's 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*. Disclosures in that report, which is dated February 24, 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 recommendations made in the preceding annual financial audit report.

**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 name or official title and legal authority of the primary government and component unit are disclosed in the notes to the financial statements.



### Other Matters

Section 10.554(1)(i)2., Rules of the Auditor General, requires that we address in the management letter any recommendations to improve financial management. In connection with our audit, we did not have any such recommendations.

Section 10.554(1)(i)3., Rules of the Auditor General, requires that we address 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 have 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, and the Supervisor of Elections and is not intended to be and should not be used by anyone other than these specified parties.



Miramar, Florida  
February 24, 2024