HENDRY COUNTY, FLORIDA
TAX COLLECTOR

FINANCIAL STATEMENTS
TOGETHER WITH REPORTS OF
INDEPENDENT AUDITORS

SEPTEMBER 30, 2024

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ASHLEY & BROWN & SMITH
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Independent Auditor's Report

To the Honorable Amy Collins
Tax Collector
Hendry County, Florida

We have audited the accompanying financial statements of each major fund, the aggregate remaining fund information, and the fiduciary fund information of the Hendry County, Florida, Tax Collector (the "Tax Collector"), as of and for the year ended September 30, 2024, and the related notes to the financial statements, which collectively comprise the Tax Collector's special purpose 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 each major fund, the aggregate remaining fund information, and the fiduciary fund information of the Tax Collector 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 Tax Collector, 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 opinions.

Responsibilities of Management for the Financial Statements

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; 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 Tax Collector'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 that 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 Tax Collector'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 Tax Collector's ability to continue as a going concern for a reasonable period of time.

We are required to communicate with those charges 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.

Emphasis of Matter

Basis of Presentation

As discussed in Note 1 to the financial statements, the financial statements referred to above were prepared solely for the purpose of complying with Rules of the Auditor General of the State of Florida. In conformity with the Rules, the accompanying financial statements are intended to present the financial position and changes in financial position of each fund of Hendry County, Florida that is attributable to the Tax Collector. They do not purport to, and do not, present fairly the financial position of Hendry County, Florida as of September 30, 2024, and the changes in its financial position for the fiscal year then ended in conformity with accounting principles generally accepted in the United States of America. Our opinions are not modified with respect to this matter.

Required Supplementary Information, continued

Accounting principles generally accepted in the United States of America require that the budgetary comparison information to be presented to supplement the special purpose financial statements. Such information is the responsibility of management and, although not a part of the special purpose financial statements, is required by the Governmental Accounting Standards Board, who considers it to be an essential part of financial reporting for placing the special purpose 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 inquires, the special purpose financial statements, and other knowledge we obtained during our audit of the special purpose 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 June 28, 2025, on our consideration of the Tax Collector'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 Tax Collector'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 consideration the Tax Collector' internal control over financial reporting and compliance.

Ashley, Brown & Smith, CPAs, P.A.

Punta Gorda, Florida
June 28, 2025

FINANCIAL STATEMENTS

HENDRY COUNTY, FLORIDA
Tax Collector
Statement of Revenues, Expenditures and Changes in Fund Balance - Governmental Fund
For the fiscal year ended September 30, 2024

	General Fund
REVENUES	
Charges for services	$ 2,558,082
Miscellaneous	32,549
Total revenues	2,590,631
EXPENDITURES	
Governmental expenditures	
Personal services	1,657,158
Operating expenditures	252,166
Total expenditures	1,909,324
Excess of revenues under expenditures	681,307
Other financing sources (uses)	
Operating transfers out	(681,307)
Total other financing sources (uses)	(681,307)
Excess of revenues and other sources over expenditures and other uses	-
Fund balance, October 1, 2023	-
Fund balance, September 30, 2024	$ -

See accompanying notes.

HENDRY COUNTY, FLORIDA
Tax Collector
Balance Sheet - Governmental Fund
September 30, 2024

		General Fund
ASSETS		
Cash	$	668,549
Due from other governments		38,788
Prepaid expenses		5,625
Total Assets	$	712,962
LIABILITIES		
Accounts payable	$	4,736
Accrued liabilities		26,919
Due to other governments		681,307
Total liabilities	$	712,962

See accompanying notes.

HENDRY COUNTY, FLORIDA
Tax Collector
Statement of Fiduciary Net Position- Custodial Funds
September 30, 2024

	Custodial Funds
ASSETS	
Cash	$ 1,286,599
Total Assets	1,286,599
LIABILITIES	
Due to other governments	47,503
Due to individuals	1,239,096
Total liabilities	1,286,599
NET POSITION	
Restricted for:	
Individuals, organizations, and other governments	-
Total net position	$ -

See accompanying notes.

HENDRY COUNTY, FLORIDA
Tax Collector
Statement of Changes in Fiduciary Net Position- Custodial Funds
For the fiscal year ended September 30, 2024

	Custodial Funds
ADDITIONS	
Property taxes, fees, fines collected for other governments	$ 105,839,596
Licenses and tax fees collected for other governments	9,403,402
Deposits and other trust activities	57,932
Total additions	115,300,930
DEDUCTIONS	
Property taxes, fees, fines disbursed for other governments	105,839,596
Licenses and tax fees disbursed for other governments	9,403,402
Deposits and other trust activities disbursed	57,932
Total deductions	115,300,930
Change in net position	-
Net position, beginning, October 1, 2023	-
Net position, ending, September 30, 2024	$ -

See accompanying notes.

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Financial Reporting Entity
The Tax Collector is an elected Constitutional Officer of Hendry County (County), a political subdivision of the State of Florida. The position of Tax Collector was established by Article VIII, Section 1 (d) of the State of Florida Constitution.

As required by generally accepted accounting principles, the financial statements of the reporting entity include those of the Tax Collector and its component units. Component units are entities for which the government is considered to be financially accountable. Financial accountability is determined on the basis of the Tax Collector's ability to significantly influence operations, select the governing authority, and participate in fiscal management. Based on application of the criteria set forth by the Governmental Accounting Standards Board, management has determined that no component units exist which would require inclusion in these financial statements.

Fund Accounting
The accounts of the Tax Collector are organized on the basis of funds, each of which is considered a separate accounting entity. The operations of each fund are accounted for using a separate set of self-balancing accounts which comprise its assets, liabilities, fund equities, revenues, and expenditures. Government resources are allocated to, and accounted for, in individual funds, based upon the purposes for which they are to be spent and the means by which spending activities are controlled. The Tax Collector utilizes the following governmental funds:

General Fund - This fund is used to account for all revenues and expenditures applicable to the general operations of the Tax Collector, which are not properly accounted for in another fund. All operating revenues, which are not specifically restricted or designated as to use, are recorded in the General Fund. Excess revenues at the end of the year, due back to the Board of County Commissioners, are shown as operating transfers out.

Custodial Funds - Custodial Funds are used to account for assets held by public officials in a trustee capacity or as a custodian for individuals, private organizations, other governments and/or other funds Custodial funds are used to report fiduciary activities that are not re uired to be reported in pension (and other employee benefit) trust funds, investment trust funds, or private-purpose trust funds.

Measurement Focus
The *General Fund* is accounted for on a "spending" or "financial flow" measurement focus. This means that only current assets and current liabilities are generally included on the balance sheet. Accordingly, the reported undesignated fund balance (net current assets) is considered a measure of available, spendable or appropriable resources. General operating statements present increases (revenues and other financing sources) and decreases (expenditures and other financing uses) in net current assets.

Custodial Funds are accounted for using an economic resource measurement focus requiring a resource flow statement.

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

Basis of Accounting
Basis of accounting refers to when revenues and expenditures are recognized in the accounts and reported in the financial statements. Basis of accounting relates to the timing of the measurements made, regardless of the measurement focus applied.

The modified accrual basis of accounting is followed by the General Fund. Revenues are recognized when they become measurable and available as net current assets. Expenditures are generally recognized when the related fund liability is incurred, if measurable, except expenditures for debt service and other long-term obligations which are recognized when paid.

Budgetary Requirements
Chapter 195, Florida Statutes, governs the preparation, adoption and amendment process of the Tax Collector's annual budget. A budget is only required to be prepared for the General Fund. The Tax Collector's budget and amendments are prepared independently of the Board of County Commissioners and are approved by the State of Florida Department of Revenue. A copy of the approved budget is provided to the Board of County Commissioners.

The budget for the General Fund is prepared on the modified accrual basis of accounting. The annual budget serves as the legal authorization for expenditures. The level of control for appropriations is exercised at the functional level.

Encumbrances
Encumbrance accounting, under which purchase orders and other commitments for the expenditure of monies are recorded in order to reserve that portion of the applicable appropriation, is not employed by the Tax Collector.

Compensated Absences
The Tax Collector's employees accumulate annual paid time off (PTO), to be used for sick and vacation, based on the number of years of continuous service and other criteria.

The liability shown in the County's financial statement has been accrued in accordance with this criteria. At September 30, 2024, the Tax Collector had $61,972 in long-term compensated absences payable.

Statement of Government Accounting Standards Board Number 16, Accounting for Compensated Absences, requires the compensated absences liability to be measured using the salary rate in effect at the balance sheet date and requires additional amounts to be accrued for certain salary related payments associated with the payment of compensated absences. The liability shown in the County's basic financial statements has been accrued in accordance with this criteria.

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

Estimates

The preparation of financial statements in conformity with accounting principles generally accepted in the United States of America requires management of the Tax Collector to make estimates and assumptions relating to the reporting of assets and liabilities and the disclosure of contingent assets and liabilities as of the date of the financial statements, and the reported amounts of revenue and expenditures or expenses during the reporting period. Actual results could differ from those estimates.

NOTE 2 - CASH AND INVESTMENTS

During the fiscal year, cash consisted of an interest-bearing checking bank accounts. The funds in the bank account were entirely covered by federal depository insurance or by a collateral pool pledged to the State Treasurer by financial institutions which comply with the requirements of Florida statutes and have been designated as qualified public depositories by the State Treasurer.

At September 30, 2024, the book balance of deposits and cash on hand was $1,955,148 for the Tax Collector and the bank balance of deposits was $2,477,919.

The Tax Collector held no investments during the fiscal year.

NOTE 3 - GENERAL FIXED ASSETS

Acquisitions of tangible personal property are recorded as expenditures in the General Fund at the time of purchase. These assets are reported to the Hendry County, Florida, Board of County Commissioners and are recorded in the government-wide financial statements of the Board. In addition, office space used in the Tax Collector's operations is provided at no cost by the Board of County Commissioners.

NOTE 4 - GENERAL LONG-TERM DEBT

Changes in General Long-Term Debt

Changes in the general long-term debt of the Tax Collector for the year ended September 30, 2024, are summarized below:

	Compensated Absences
General long-term debt at October 1, 2023	$ 58,568
Increase in accrued compensated absences	88,530
Decrease in accrued compensated absences	(85,126)
General long-term debt at September 30, 2024	$ 61,972
Noncurrent portion of compensated absences	$ 57,257

NOTE 5 - SUBSCRIPTION-BASED INFORMATION TECHNOLOGY ARRANGEMENTS

The Tax Collector has entered into various agreements that meet the definition of subscription-based information technology arrangements (SBITAs) under GASB Statement 96 Detailed information about the Tax Collector's SBITAs can be found in the County-wide financial statements.

SBITAs entered into by the Tax Collector are included in the County-wide financial statements as other financing sources and capital outlay expenditures in the Statement of Revenues, Expenditures, and Changes in Fund Balance in the year of inception Any payments made are reported in the County-wide financial statements as debt service expenditures in the Statement of Revenues, Expenditures, and Changes in Fund Balance as they are incurred In the Tax Collector financial statements, these payments are included in operating expenditures.

NOTE 6 - RETIREMENT PLAN

The Tax Collector's employees participate in the Florida Retirement System (FRS). As provided by Chapters 121 and 112, Florida Statutes, the FRS provides two cost sharing, multiple employer defined benefit plans administered by the Florida Department of Management Services, Division of Retirement, including the FRS Pension Plan ("Pension Plan") and the Retiree Health Insurance Subsidy ("HIS Plan"). Under Section 121.4501, Florida Statutes, the FRS also provides a defined contribution plan ("Investment Plan") alternative to the FRS Pension Plan, which is administered by the State Board of Administration.

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. The FRS provides retirement and disability benefits, annual cost-of-living adjustments (where applicable), and death benefits to plan members and beneficiaries. Benefits are established by Chapter 121, Florida Statutes, and Chapter 60S, Florida Administrative Code. Amendments to the law can be made only by an act of the Florida Legislature. Benefits under the Pension Plan are computed on the basis of age, average final compensation, and service credit. For Pension Plan members enrolled before July 1, 2011, Regular class members who retire at or after age 62 with at least six years of credited service, or 30 years of service regardless of age, are entitled to a retirement benefit payable monthly for life, equal to 1.6% of their final average compensation based on the five highest years of salary, for each year of credited service. Vested regular class members with less than 30 years of service may retire before age 62 and are entitled to a retirement benefit payable monthly also equal to 1.6% of their final average compensation for each year of credited service based on the five highest years of salary, with a 5% reduction for each year under age 62. Substantial changes were made to the Pension Plan during fiscal year 2011, affecting new members enrolled on or after July 1, 2011, by extending the vesting requirement to eight years of credited service and increasing normal retirement to age 65 or 33 years of service regardless of age. Also, the final average compensation for these members is based on the eight highest years of salary.

Funding Policy

All enrolled members of the FRS Pension Plan are required to contribute 3.0% of their salary to the FRS. In addition to member contributions, governmental employers are required to make contributions to the FRS based on statewide contribution rates.

NOTE 6 - RETIREMENT PLAN (CONTINUED)

Funding Policy, Continued

The employer contribution rates by job class for the periods from October 1, 2023 through June 30, 2024 and July 1, 2024 through September 30, 2024, respectively, were as follows: regular 13.57% and 13.63%; county elected officers 58.68% and 58.68%; senior management 34.52%and 34.52%; and DROP participants 21.13% and 21.13%. During the fiscal year ended September 30, 2024, the Tax Collector contributed to the plan an amount equal to 14.17% of covered payroll.

The HIS Plan provides a monthly benefit to assist retirees in paying their health insurance costs and is administered by the Florida Department of Management Services, Division of Retirement. Eligible retirees and beneficiaries receive a monthly health insurance subsidy payment of $5 for each year of creditable service, with a minimum payment of $45 and a maximum payment of $225 per month. The HIS Plan is funded by required contributions from FRS participating employees as set forth by Florida Legislature, based on a percentage of gross compensation for all active FRS members.

For those members who elect participation in the Investment Plan, rather than the Pension Plan, vesting occurs at one year of service. These participants receive a contribution for self-direction in an investment product with a third party administrator selected by the State Board of Administration. Employer and employee contributions, including amounts contributed to individual member's accounts, are defined by law, but the ultimate benefit depends in part on the performance of investment funds. Benefit terms, including contribution requirements, for the Investment Plan are established and may be amended by the Florida Legislature. The Investment Plan is funded with the same employer and employee contribution rates that are based on salary and membership class (Regular Class, Elected County Officers, etc.), as the FRS defined benefit plan. Contributions are directed to individual member accounts, and the individual members allocate contributions and account balances among various approved investment choices. Costs of administering the plan, including the FRS Financial Guidance Program, are funded through an employer contribution of 0.06 percent of payroll from by forfeited benefits of plan members.

The Tax Collector recognizes pension expenditures in an amount equal to amounts paid to the Pension Plan, the HIS Plan and the defined contribution plan, amounting to $111,290, $20,860, and $42,052, respectively, for the fiscal year ended September 30, 2024. The Tax Collector's payments after June 30, 2024, the measurement date used to determine the net pension liability associated with the Pension Plan and HIS Plan, amounted to $25,836, and $5,708, respectively. The Tax Collector is not legally required to and does not accumulate expendable available resources to liquidate the retirement obligation related to its employees. Accordingly, the net pension liability and associated deferred outflows and deferred inflows are presented on the government-wide financial statements of the County, following requirements of GASB Statement No. 68, Accounting and Financial Reporting for Pensions - an amendment of GASB Statement No. 27, and GASB Statement No. 71, Pension Transition for Contributions Made Subsequent to the Measurement Date - an amendment of GASB Statement No. 68, effective October 1, 2014.

The State of Florida annually issues a publicly available financial report that includes financial statements and required supplementary information for the FRS. The latest available report may be obtained by writing to the State of Florida Division of Retirement, Department of Management Services, P.O. Box 9000, Tallahassee, Florida 32315-9000, or from the Web site www.ams.myflorida.com/retirement.

NOTE 7 - RISK MANAGEMENT

The Tax Collector participates in the County-wide insurance program. The Hendry County, Florida, Board of County Commissioners is a member of Public Risk Management (PRM), a local government liability risk pool.

PRM administers insurance activities relating to property, general, automobile, public official's liability, worker's compensation, health, and auto physical damage. The pool assesses each member its pro-rata share of the estimated amount required to meet current year losses, operating expenses and reinsurance costs (premiums).

To reduce its exposure to large losses on all types of insured events PRM uses reinsurance policies purchased from third-party carriers. The fund is fully funded annually. The premiums for this coverage are paid by the various Constitutional Officers and Board of County Commissioners on a per employee coverage basis.

Charges to operating departments are based upon amounts believed by management to meet the required annual payout during the fiscal year and to pay for the estimated operating costs of the program and for premiums for third party carrier insurance plans. For fiscal year ended September 30, 2024, the Tax Collector was charged $337,916.

NOTE 8 - OTHER POST-EMPLOYMENT BENEFITS

The Tax Collector provides postemployment health care benefits in accordance with Section 112.0801, Florida Statutes, to all employees who retire from the Tax Collector. The Tax Collector is required to provide health care coverage at cost to all retirees but does not pay any portion of the premium of the retiree to participate in the Tax Collector's group health care plan. The liability and expense for other postemployment benefits, calculated in accordance with Governmental Accounting Standards Board Statement No. 75, Accounting and Financial Reporting for Postemployment Benefits Other Than Pensions, are reported in the financial statements of the County.

REQUIRED SUPPLEMENTARY INFORMATION

HENDRY COUNTY, FLORIDA
Tax Collector
Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual
For the fiscal year ended September 30, 2024

	Original Budget	Final Budget	Actual	Variance from Final Budget Positive (Negative)
REVENUES				
Charges for services	$ 2,029,785	$ 2,191,291	$ 2,558,082	$ 366,791
Miscellaneous	-	-	32,549	32,549
Total revenues	2,029,785	2,191,291	2,590,631	399,340
EXPENDITURES				
Governmental expenditures				
Personal services	1,793,505	1,902,702	1,657,158	245,544
Operating expenditures	236,280	288,589	252,166	36,423
Total expenditures	2,029,785	2,191,291	1,909,324	281,967
Excess of revenues over (under) expenditures	-	-	681,307	681,307
Other financing sources (uses)				
Operating transfers out	-	-	(681,307)	(681,307)
Total other financing sources (uses)	-	-	(681,307)	(681,307)
Excess of revenues and other sources over/ (under) expenditures and other uses	$ -	$ -	-	$ -
Fund balance, October 1, 2023			-	
Fund balance, September 30, 2024			$ -	

SUPPLEMENTARY REPORTS

HENDRY COUNTY, FLORIDA
Tax Collector
Combining Statement of Fiduciary Net Position - All Custodial Funds
September 30, 2024

	Tax Collection and Redemption	Tag and License	Waste Collection	Employee Concession	Total Custodial Funds
ASSETS					
Cash	$ 1,238,270	$ 36,674	$ 10,829	$ 826	$ 1,286,599
Total assets	$ 1,238,270	$ 36,674	$ 10,829	$ 826	$ 1,286,599
LIABILITIES					
Due to other governments	$ -	$ 36,674	$ 10,829	$ -	$ 47,503
Due to individuals	1,238,270	-	-	826	1,239,096
Total liabilities	1,238,270	36,674	10,829	826	1,286,599
NET POSITION					
Restricted for:					
Individual, organizations, and other governments	-	-	-	-	-
Total net position	$ -	$ -	$ -	$ -	$ -

HENDRY COUNTY, FLORIDA
Tax Collector
Combining Statement of Changes in Fiduciary Net Position - All Custodial Funds
For the Fiscal year Ended September 30, 2024

	Tax Collection and Redemption	Tag and License	Waste Collection	Employee Concession	Total Custodial Funds
ADDITIONS					
Property taxes, fees, fines collected for other governments	$ 105,828,267	$ -	$ 11,329	$ -	$ 105,839,596
Licenses and tag fees collected for other governments	-	9,403,402	-	-	9,403,402
Deposits and other trust activities	-	-	-	57,932	57,932
Total additions	105,828,267	9,403,402	11,329	57,932	115,300,930
DEDUCTIONS					
Property taxes, fees, fines disbursed for other governments	105,828,267	-	11,329	-	105,839,596
Licenses and tag fees disbursed for other governments	-	9,403,402	-	-	9,403,402
Deposits and other trust activities disbursed	-	-	-	57,932	57,932
Total deductions	105,828,267	9,403,402	11,329	57,932	115,300,930
Change in net position	-	-	-	-	-
Net position, beginning	-	-	-	-	-
Net position, ending	$ -	$ -	$ -	$ -	$ -

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Report on Independent Auditor 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 Amy Collins
Tax Collector
Hendry 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 financial statements of each major fund and the aggregate remaining fund information of the Hendry County, Florida, Tax Collector, (the "Tax Collector") as of and for the fiscal year ended September 30, 2024, and the related notes to the financial statements, which collectively comprise the Tax Collector' financial statements, and have issued our report thereon dated June 28, 2025.

Report on Internal Control Over Financial Reporting

In planning and performing our audit of the financial statements, we considered the Tax Collector' 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 opinion on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the Tax Collector' internal control. Accordingly, we do not express an opinion on the effectiveness of the Tax Collector' 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 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.

Report on Compliance and Other Matters

As part of obtaining reasonable assurance about whether the Tax Collector' 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 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 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.

This report is intended solely for the information and use of the Tax Collector's management, the Hendry County Florida, Board of County Commissioners, and the Florida Auditor General and is not intended to be and should not be used by anyone other than these specified parties.

Ashley, Brown & Smith, CPAs, P.A.

Punta Gorda, Florida
June 28, 2025

ASHLEY & BROWN SMITH
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Management Letter

Honorable Amy Collins
Tax Collector
Hendry County, Florida

Report on the Financial Statements
We have audited the financial statements of the Hendry County, Florida, Tax Collector (the "Tax Collector"), Florida, as of and for the fiscal year ended September 30, 2024, and have issued our report thereon dated June 28, 2025.

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 Auditor General.

Other Reporting Requirements
We have issued our Independent Auditor's Report on Internal Control over Financial Reporting and on Compliance and Other Matters Based on an Audit of the Financial Statements Performed in Accordance with *Government Auditing Standards*; and Independent Accountant's Report on an examination conducted in accordance with AICPA Professional Standards, AT-C Section 315, regarding compliance requirements in accordance with Chapter 10.550, Rules of the Auditor General. Disclosures in those reports and schedule, which are dated June 28, 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 financial audit report. There were no findings and 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 Tax Collector had no component units as of September 30, 2024.

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

Additional Matters

Section 10.554(1)(i)3., Rules of the Auditor General, requires us to communicate noncompliance with provisions of contracts or grant agreements, or abuse, that have occurred, or are likely to have occurred, that have an effect on the financial statements that is less than material but 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 and other granting agencies, the Hendry County, Florida, Tax Collector, and applicable management, and is not intended to be and should not be used by anyone other than these specified parties.

Ashley, Brown & Smith, CPAs, P.A.

Punta Gorda, Florida
June 28, 2025

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Report of Independent Accountant on Compliance with Local Government Investment Policies

To the Honorable Amy Collins
Tax Collector
Hendry County, Florida

We have examined the Hendry County, Florida, Tax Collector's (the "Tax Collector") compliance with Section 228.415, Florida Statutes, Local Government Investment Policies, for the year ended September 30, 2024. Management is responsible for the Tax Collector's compliance with those requirements. Our responsibility is to express an opinion on the Tax Collector'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 Tax Collector complied, in all material respects, with the specified requirements referenced above. An examination involves performing procedures to obtain evidence about whether the Tax Collector complied with the specified requirements. The nature, timing and extent of the procedures selected depend on our judgement, including an assessment of the risks of material noncompliance, whether due to fraud or error. We believe that the evidence obtained is sufficient and appropriate to provide a reasonable basis for our opinion.

Our examination does not provide a legal determination on the Tax Collector' compliance with specified requirements.

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

In our opinion, the Tax Collector complied, in all material respects, with the aforementioned requirements for the year ended September 30, 2024.

This report is intended solely for the information and use of the Florida Auditor General, the Tax Collector's Office, and applicable management and is not intended to be and should not be used by anyone other than these specified parties.

Ashley, Brown & Smith, CPAs, P.A.

Punta Gorda, Florida
June 28, 2025