

# **Miami-Dade County, Florida**

Single Audit Reports in Accordance With the Uniform  
Guidance and Chapter 10.550, Rules of the Auditor  
General of the State of Florida  
Fiscal Year Ended September 30, 2023

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RSM US LLP

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

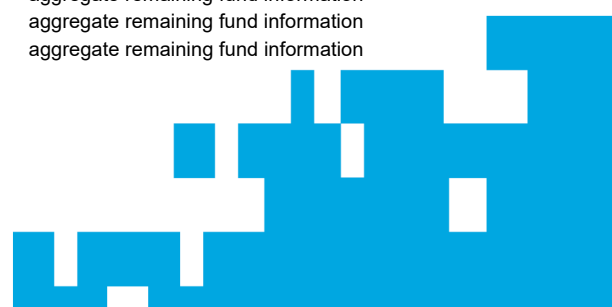
Independent Auditor’s Report

The Honorable Mayor and Chairperson and Members of the Board of County Commissioners Miami-Dade 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 (Government Auditing Standards), the financial statements of the governmental activities, the business-type activities, the aggregate discretely presented component units, each major fund, and the aggregate remaining fund information of Miami-Dade County, Florida (the County), as of and for the year ended September 30, 2023, and the related notes to the financial statements, which collectively comprise the County’s basic financial statements, and have issued our report thereon dated June 26, 2024. Our report includes a reference to other auditors who audited the component units and funds listed below. The financial statements of the Jackson Health Foundation, Inc. were not audited in accordance with Government Auditing Standards and accordingly this report does not include reporting on internal controls over financial reporting or instances of reportable noncompliance with the Jackson Health Foundation, Inc.

Other auditors audited the financial statements of the following component units and funds, as described in our report on the County’s financial statements:

Table with 2 columns: Component Units/Funds and Opinion Unit. Lists various Miami-Dade County entities and their corresponding audit opinions.



This report does not include the results of the other auditors' testing of internal control over financial reporting or compliance and other matters that are reported on separately by those auditors. Our report also included an emphasis of matter paragraph for the adoption of Governmental Accounting Standards Board Statement No. 96, *Subscription-Based Information Technology Arrangements*, effective October 1, 2022. Our report is not modified with respect to this matter.

### **Report on Internal Control Over Financial Reporting**

In planning and performing our audit of the financial statements, we considered the County'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 County's internal control. Accordingly, we do not express an opinion on the effectiveness of the County's internal control.

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

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. We consider the deficiency described in the accompanying schedule of findings and questioned costs as item 2023-001 to be a material weakness.

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. We consider the deficiencies described in the accompanying schedule of findings and questioned costs as items 2023-002, 2023-003 and 2023-004 to be significant deficiencies.

### **Report on Compliance and Other Matters**

As part of obtaining reasonable assurance about whether the County'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*.

### **County's Response to Finding**

*Government Auditing Standards* requires the auditor to perform limited procedures on the County's response to the findings identified in our audit and described in the accompanying schedule of findings and questioned costs. The County's response was not subjected to the other auditing procedures applied in the audit of the financial statements and, accordingly, we express no opinion on the response.

**Purpose of This Report**

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the result of that testing, and not to provide an opinion on the effectiveness of the County'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 County's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

*RSM US LLP*

Coral Gables, Florida  
June 26, 2024

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

**Independent Auditor's Report**

The Honorable Mayor and Chairperson and  
Members of the Board of County Commissioners  
Miami-Dade County, Florida

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

We have audited Miami-Dade County, Florida's (the County)'s compliance with the types of compliance requirements identified as subject to audit in the OMB *Compliance Supplement* and the requirements described in the state of Florida Department of Financial Services' State Projects Compliance Supplement, that could have a direct and material effect on each of the County's major federal programs and state financial assistance projects for the year ended September 30, 2023. The County's major federal programs and state financial assistance projects are identified in the summary of auditor's results section of the accompanying schedule of findings and questioned costs.

In our opinion, the County complied, in all material respects, with the compliance requirements referred to above that could have a direct and material effect on each of its major federal programs and state financial assistance projects for the year ended September 30, 2023.

The County's basic financial statements include the operations of the Miami-Dade Aviation Department; Miami-Dade Transit Department; Public Health Trust of Miami-Dade County; and the Miami-Dade Housing Agency, which received \$153,444,821, \$299,293,498, \$12,711,452, and \$469,152,339, respectively, in federal awards and state financial assistance, which are not included in the schedule of expenditures of federal awards and state financial assistance for the year ended September 30, 2023. Our audit, described below, did not include the operations of the Miami-Dade Aviation Department, Miami-Dade Transit Department, Public Health Trust of Miami-Dade County, and the Miami-Dade Housing Agency, because these departments engaged other auditors to separately perform an audit in accordance with the Uniform Guidance and Chapter 10.550, Rules of the Auditor General of the State of Florida (Chapter 10.550).

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

We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America (GAAS); the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States (*Government Auditing Standards*); and the audit requirements of Title 2 U.S. *Code of Federal Regulations* Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance) and Chapter 10.550, Rules of the Auditor General. Our responsibilities under those standards and the Uniform Guidance are further described in the Auditor's Responsibilities for the Audit of Compliance section of our report.

We are required to be independent of the County and to meet our other ethical responsibilities, in accordance with relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion on compliance for each major federal programs and each state financial assistance projects. Our audit does not provide a legal determination of the County's compliance with the compliance requirements referred to above.

***Responsibilities of Management for Compliance***

Management is responsible for compliance with the requirements referred to above and for the design, implementation, and maintenance of effective internal control over compliance with the requirements of laws, statutes, regulations, rules and provisions of contracts or grant agreements applicable to the County's federal programs and state financial assistance projects.

***Auditor's Responsibilities for the Audit of Compliance***

Our objectives are to obtain reasonable assurance about whether material noncompliance with the compliance requirements referred to above occurred, whether due to fraud or error, and express an opinion on the County's compliance based on our audit. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with GAAS, *Government Auditing Standards*, the Uniform Guidance and Chapter 10.550, Rules of the Auditor General will always detect material noncompliance when it exists. The risk of not detecting material noncompliance resulting from fraud is higher than for that resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Noncompliance with the compliance requirements referred to above is considered material, if there is a substantial likelihood that, individually or in the aggregate, it would influence the judgment made by a reasonable user of the report on compliance about the County's compliance with the requirements of the major federal programs and state projects as a whole.

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

- exercise professional judgment and maintain professional skepticism throughout the audit.
- identify and assess the risks of material noncompliance, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the County's compliance with the compliance requirements referred to above and performing such other procedures as we considered necessary in the circumstances.
- obtain an understanding of the County's internal control over compliance relevant to the audit in order to design audit procedures that are appropriate in the circumstances and to test and report on internal control over compliance in accordance with the Uniform Guidance and Chapter 10.550, Rules of the Auditor General, but not for the purpose of expressing an opinion on the effectiveness of the County's internal control over compliance. Accordingly, no such opinion is expressed.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and any significant deficiencies and material weaknesses in internal control over compliance that we identified during the audit.

***Other Matters***

The results of our auditing procedures disclosed an instance of noncompliance which is required to be reported in accordance with the Uniform Guidance and Chapter 10.550, *Rules of the Auditor General* which is described in the accompanying schedule of findings and questioned costs as item 2023-007. Our opinion on each major federal program and state financial assistance project is not modified with respect to this matter.

*Government Auditing Standards* requires the auditor to perform limited procedures on the County's response to the noncompliance finding identified in our compliance audit described in the accompanying schedule of findings and questioned costs. The County's response was not subjected to the other auditing procedures applied in the audit of compliance and, accordingly, we express no opinion on the response.

### **Report on Internal Control Over Compliance**

Our consideration of internal control over compliance was for the limited purpose described in the Auditor's Responsibilities for the Audit of Compliance section above and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies in internal control over compliance and therefore, material weaknesses or significant deficiencies may exist that were not identified. We did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses. However, as discussed below, we identified certain deficiencies in internal control over compliance that we consider to be significant deficiencies.

*A deficiency in internal control over compliance* exists when the design or operation of a control over compliance does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, noncompliance with a type of compliance requirement of a federal program on a timely basis. *A material weakness in internal control over compliance* is a deficiency, or a combination of deficiencies, in internal control over compliance, such that there is a reasonable possibility that material noncompliance with a type of compliance requirement of a federal program will not be prevented, or detected and corrected, on a timely basis. *A significant deficiency in internal control over compliance* is a deficiency, or a combination of deficiencies, in internal control over compliance with a type of compliance requirement of a federal program or state financial assistance project that is less severe than a material weakness in internal control over compliance, yet important enough to merit attention by those charged with governance. We consider the deficiencies in internal control over compliance described in the accompanying schedule of findings and questioned costs as items 2023-005 and 2023-006, to be significant deficiencies.

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

*Government Auditing Standards* requires the auditor to perform limited procedures on the County's response to the internal control over compliance findings identified in our compliance audit described in the accompanying schedule of findings and questioned costs. The County's response was not subjected to the other auditing procedures applied in the audit of compliance and, accordingly, we express no opinion on the response.

The purpose of this report on internal control over compliance is solely to describe the scope of our testing of internal control over compliance and the results of that testing based on the requirements of the Uniform Guidance and Chapter 10.550, Rules of the Auditor General. Accordingly, this report is not suitable for any other purpose.



**Report on Schedule of Expenditures of Federal Awards and State Financial Assistance Required by the Uniform Guidance and Chapter 10.550, Rules of the Auditor General of the State of Florida**

We have audited the financial statements of the governmental activities, the business-type activities, the aggregate discretely presented component units, each major fund, and the aggregate remaining fund information of the County as of and for the year ended September 30, 2023, and the related notes to the financial statements, which collectively comprise the County's basic financial statements. We issued our report thereon dated June 26, 2024, which contained unmodified opinions on those financial statements and a reference to other auditors. Our report also included an emphasis of matter paragraph for the adoption of Government Accounting Standards Board Statement No. 96, *Subscription-Based Information Technology Arrangements*, effective October 1, 2022. Our report is not modified with respect to these matters. Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the basic financial statements. The accompanying schedule of expenditures of federal awards and state financial assistance is presented for purposes of additional analysis as required by the Uniform Guidance and Chapter 10.550, *Rules of the Auditor General*, and is not a required part of the basic financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statements. The information has been subjected to the auditing procedures applied in the audit of the financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the schedule of expenditure of federal awards and state financial assistance is fairly stated in all material respects in relation to the basic financial statements as a whole.

*RSM US LLP*

Coral Gables, Florida  
June 26, 2024

MIAMI-DADE COUNTY, FLORIDA  
 SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS AND STATE FINANCIAL ASSISTANCE  
 FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2023

FEDERAL GRANTS	A.L.N.	GRANT/CONTRACT NUMBER	PASS-THROUGH IDENTIFYING NUMBER	PASS-THROUGH AMOUNT TO SUBRECIPIENT	FEDERAL EXPENDITURES
<b>UNITED STATES DEPARTMENT OF AGRICULTURE</b>					
<b>Child Nutrition Cluster:</b>					
<b>Passed through FLORIDA DEPARTMENT OF ELDERLY AFFAIRS</b>					
National School Lunch Program	10.555		Y6010	\$	7,788
National School Lunch Program	10.555		Y6010		<u>91,366</u>
					<u>99,154</u>
<b>Passed through FLORIDA DEPARTMENT OF AGRICULTURE &amp; CONSUMER SERVICES</b>					
Summer Food Service Program for Children	10.559		18581-3		607,351
Summer Food Service Program for Children	10.559		018581		<u>1,926,891</u>
					<u>2,534,242</u>
<b>Total Child Nutrition Cluster</b>					<u>2,633,396</u>
TOTAL UNITED STATES DEPARTMENT OF AGRICULTURE					<u>\$ 2,633,396</u>
<b>UNITED STATES DEPARTMENT OF COMMERCE</b>					
<b>Passed through FLORIDA FISH AND WILDLIFE CONSERVATION COMMISSION</b>					
Bipartisan Budget Act of 2018	11.022		21257	\$	<u>15,209</u>
TOTAL UNITED STATES DEPARTMENT OF COMMERCE					<u>\$ 15,209</u>
<b>UNITED STATES DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT</b>					
<b>CDBG: Entitlement Grants Cluster:</b>					
<b>Passed through PUBLIC HOUSING &amp; COMMUNITY DEVELOPMENT</b>					
Community Development Block Grants/Entitlement Grants	14.218		IDIS:5787	\$	36,707
Community Development Block Grants/Entitlement Grants	14.218		IDIS: 5793		8,389
Community Development Block Grants/Entitlement Grants	14.218		IDIS: 5713		<u>2,123</u>
					<u>47,219</u>
<b>Total CDBG: Entitlement Grants Cluster</b>					<u>47,219</u>

(Continued)

MIAMI-DADE COUNTY, FLORIDA  
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS AND STATE FINANCIAL ASSISTANCE  
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2023

FEDERAL GRANTS	A.L.N.	GRANT/CONTRACT NUMBER	PASS-THROUGH IDENTIFYING NUMBER	PASS-THROUGH AMOUNT TO SUBRECIPIENT	FEDERAL EXPENDITURES
<b>Passed through FLORIDA DEPARTMENT OF CHILDREN &amp; FAMILIES</b>					
Emergency Solutions Grant Program	14.231		KP009	\$ 219,359	\$ 219,359
COVID 19-Emergency Solutions Grant Program-CARES ACT	14.231		KP009-0001		483
				<u>219,359</u>	<u>219,842</u>
<b>Direct Programs:</b>					
Continuum of Care Program	14.267	FL0442L4D002211		48,456	170,928
Continuum of Care Program	14.267	FL0362L4D002213		20,705	184,751
Continuum of Care Program	14.267	FL0313L4D002214			632,064
Continuum of Care Program	14.267	FL0312L4D002214		5,765	404,270
Continuum of Care Program	14.267	FL0227L4D002215		227,890	232,277
Continuum of Care Program	14.267	FL0211L4D002215		164,959	170,647
Continuum of Care Program	14.267	FL0209L4D002215		416	43,161
Continuum of Care Program	14.267	FL0195L4D002215		508,058	514,857
Continuum of Care Program	14.267	FL0185L4D002215		22,874	23,718
Continuum of Care Program	14.267	FL0169L4D002215		1,570	98,376
Continuum of Care Program	14.267	FL0169 TO FL0839		2,639,056	3,162,045
Continuum of Care Program	14.267	FL0178L4D002215		20,231	20,671
Continuum of Care Program	14.267	FL0169L4D002114 to FL0919D4D002100		17,964,923	25,945,570
Continuum of Care Program	14.267	FL0389L4D002210		61,425	63,303
Continuum of Care Program	14.267	FL0390L4D002210		57,791	59,420
Continuum of Care Program	14.267	FL0191L4D002215		231,743	231,743
Continuum of Care Program	14.267	FL0182L4D00221			42,496
Continuum of Care Program	14.267	FL0177L4D002215		15,771	16,305
				<u>21,991,633</u>	<u>32,016,602</u>
<b>TOTAL UNITED STATES DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT</b>				<b>\$ 22,210,992</b>	<b>\$ 32,283,663</b>
<b>UNITED STATES DEPARTMENT OF THE INTERIOR</b>					
<b>Passed through FLORIDA FISH AND WILDLIFE CONSERVATION COMMISSION</b>					
State Wildlife Grants	15.634		21340		\$ 8,624
<b>TOTAL UNITED STATES DEPARTMENT OF THE INTERIOR</b>					<u>\$ 8,624</u>

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**MIAMI-DADE COUNTY, FLORIDA**  
**SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS AND STATE FINANCIAL ASSISTANCE**  
**FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2023**

FEDERAL GRANTS	A.L.N.	GRANT/CONTRACT NUMBER	PASS-THROUGH IDENTIFYING NUMBER	PASS-THROUGH AMOUNT TO SUBRECIPIENT	FEDERAL EXPENDITURES
<b>UNITED STATES DEPARTMENT OF JUSTICE</b>					
<b>Direct Programs:</b>					
Services for Trafficking Victims	16.320	15POVC-21-GK-04076-HT			\$ 200,375
Services for Trafficking Victims	16.320	2019-VT-BX-0105		\$ 19,906	36,767
Services for Trafficking Victims	16.320	15POVC-22-GG-03702-HT		28,260	172,019
				<u>48,166</u>	<u>409,161</u>
<b>Passed through DISABILITY INDEPENDENCE GROUP</b>					
Education, Training, and Enhanced Services to End Violence Against and Abuse of Women with Disabilities	16.529		2015-FW-AX-K001		<u>7,972</u>
<b>Passed through FLORIDA DEPARTMENT OF LEGAL AFFAIRS-ATTORNEY GENERAL</b>					
Crime Victim Assistance	16.575		VOCA-2022-855		1,114,189
Crime Victim Assistance	16.575		VOCA-2022-854		1,384,800
Crime Victim Assistance	16.575		VOCA 2021 MIAMI-DADE COUNTY		42,333
					<u>2,541,322</u>
<b>Direct Programs:</b>					
State Criminal Alien Assistance Program	16.606	15PBJA-21-RR-05162-SCAA			1,860,410
State Criminal Alien Assistance Program	16.606	15PBJA-20-RR-00084-SCAA			871,292
					<u>2,731,702</u>
<b>Direct Programs:</b>					
Public Safety Partnership and Community Policing Grants	16.710	2020-UL-WX-0030			1,739,690
Public Safety Partnership and Community Policing Grants	16.710	15JCOPS-21-GG-03418-UHPX			1,540,949
					<u>3,280,639</u>
<b>Passed through FLORIDA LAW ENFORCEMENT</b>					
Edward Byrne Memorial Justice Assistance Grant Program	16.738		8C211/ 15PBJA-21-GG-00241-MUMU		80,683
Edward Byrne Memorial Justice Assistance Grant Program	16.738		2021-JAGC-DADE-34-3B-131		-51
Edward Byrne Memorial Justice Assistance Grant Program	16.738		2020-JAGC-DADE-6-Y5-165		-90
Edward Byrne Memorial Justice Assistance Grant Program	16.738		8C212		127,252
Edward Byrne Memorial Justice Assistance Grant Program	16.738		2021-JAGC-DADE-35-3B-140		123,698
					<u>331,492</u>
<b>Direct Programs:</b>					
Edward Byrne Memorial Justice Assistance Grant Program	16.738	15PBJA-21-GG-01321-JAGX			36,738
Edward Byrne Memorial Justice Assistance Grant Program	16.738	2020-DJ-BX-0898			260,261
					<u>296,999</u>
<b>Direct Programs:</b>					
DNA Backlog Reduction Program	16.741	2020-DN-BX-0052			190,121
DNA Backlog Reduction Program	16.741	15PBJA-22-GG-01632-DNAX			241,210
DNA Backlog Reduction Program	16.741	15PBJA-21-GG-031111-DNAX			492,058
					<u>923,389</u>

(Continued)

MIAMI-DADE COUNTY, FLORIDA  
 SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS AND STATE FINANCIAL ASSISTANCE  
 FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2023

FEDERAL GRANTS	A.L.N.	GRANT/CONTRACT NUMBER	PASS-THROUGH IDENTIFYING NUMBER	PASS-THROUGH AMOUNT TO SUBRECIPIENT	FEDERAL EXPENDITURES
<b>UNITED STATES DEPARTMENT OF JUSTICE (Continued)</b>					
<b>Passed through FLORIDA LAW ENFORCEMENT</b>					
Paul Coverdell Forensic Sciences Improvement Grant Program	16.742		15PBJA-22-GG-01948-COVE FY2022	\$	8,349
Paul Coverdell Forensic Sciences Improvement Grant Program	16.742		15PBJA-21-GG-02897-COVE		148,285
					<u>156,634</u>
<b>Direct Programs:</b>					
Criminal and Juvenile Justice and Mental Health Collaboration Program	16.745	2019-MO-BX-0015		\$ <u>191,599</u>	<u>191,599</u>
<b>Direct Programs:</b>					
Congressionally Recommended Awards	16.753	15PBJA-22-GG-00073-BRND			<u>1,932,595</u>
<b>Direct Programs:</b>					
Second Chance Act Reentry Initiative	16.812	2019-RW-BX-0005			364,505
Second Chance Act Reentry Initiative	16.812	2018-CZ-BX-0017		<u>44,918</u>	<u>44,918</u>
				<u>44,918</u>	<u>409,423</u>
<b>Direct Programs:</b>					
Comprehensive Opioid Abuse Site-Based Program	16.838	2019-AR-BX-K009		9,000	9,000
Comprehensive Opioid Abuse Site-Based Program	16.838	15PBJA-21-GG-04584-COAP		<u>215,233</u>	<u>357,323</u>
				<u>224,233</u>	<u>366,323</u>
<b>Direct Programs:</b>					
Equitable Sharing Program	16.922	N/A			<u>696,089</u>
<b>TOTAL UNITED STATES DEPARTMENT OF JUSTICE</b>				<b>\$ <u>508,916</u></b>	<b>\$ <u>14,275,339</u></b>
<b>UNITED STATES DEPARTMENT OF LABOR</b>					
<b>Passed through STATE OF FLORIDA DEPARTMENT OF EDUCATION</b>					
National Farmworker Jobs Program	17.264		761-4054C-4CFJ1	\$	66,811
National Farmworker Jobs Program	17.264		761-4053B-3CFJ1		381,438
					<u>448,249</u>
<b>TOTAL UNITED STATES DEPARTMENT OF LABOR</b>					<b>\$ <u>448,249</u></b>

(Continued)

MIAMI-DADE COUNTY, FLORIDA  
 SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS AND STATE FINANCIAL ASSISTANCE  
 FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2023

FEDERAL GRANTS	A.L.N.	GRANT/CONTRACT NUMBER	PASS-THROUGH IDENTIFYING NUMBER	PASS-THROUGH AMOUNT TO SUBRECIPIENT	FEDERAL EXPENDITURES
<b>UNITED STATES DEPARTMENT OF STATE</b>					
<b>Direct Programs:</b>					
Criminal Justice Systems	19.703	SINLEC22CA0256			\$ 747,066
Criminal Justice Systems	19.703	SINLEC22CA0255			1,636,593
Criminal Justice Systems	19.703	SINLEC20CA3296			<u>196,751</u>
					<u>2,580,410</u>
<b>TOTAL UNITED STATES DEPARTMENT OF STATE</b>					<b>\$ 2,580,410</b>
<b>UNITED STATES DEPARTMENT OF TRANSPORTATION</b>					
<b>Passed through FLORIDA DEPARTMENT OF TRANSPORTATION</b>					
Highway Planning and Construction	20.205		G1X02		\$ 47,785
Highway Planning and Construction	20.205		G1S16		6,182
Highway Planning and Construction	20.205		G1I22		118,014
Highway Planning and Construction	20.205		G1H85		156,033
Highway Planning and Construction	20.205		G2G34		202,413
Highway Planning and Construction	20.205		G2894		6,991,137
Highway Planning and Construction	20.205		ASL57		<u>232,165</u>
					<u>7,753,729</u>
<b>Passed through FLORIDA DEPARTMENT OF TRANSPORTATION</b>					
Metropolitan Transportation Planning and State and Non-Metropolitan Planning and Research	20.505		G2108		<u>856,473</u>
<b>Highway Safety Cluster:</b>					
<b>Passed through FLORIDA DEPARTMENT OF TRANSPORTATION</b>					
State and Community Highway Safety	20.600		G2E58		280,027
State and Community Highway Safety	20.600		G2E43		144,148
State and Community Highway Safety	20.600		G2O37		<u>(219)</u>
					423,956
<b>Total Highway Safety Cluster</b>					<u>423,956</u>
<b>Direct Programs:</b>					
Nationally Significant Freight and Highway Projects	20.934	693JF71910025			<u>88,638</u>
<b>TOTAL UNITED STATES DEPARTMENT OF TRANSPORTATION</b>					<b>\$ 9,122,796</b>

(Continued)

MIAMI-DADE COUNTY, FLORIDA  
 SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS AND STATE FINANCIAL ASSISTANCE  
 FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2023

FEDERAL GRANTS	A.L.N.	GRANT/CONTRACT NUMBER	PASS-THROUGH IDENTIFYING NUMBER	PASS-THROUGH AMOUNT TO SUBRECIPIENT	FEDERAL EXPENDITURES
<b>THE DEPARTMENT OF THE TREASURY</b>					
Direct Programs: Equitable Sharing	21.016	N/A			\$ 90,658
Direct Programs: COVID 19-Coronavirus State And Local Fiscal Recovery Funds-ARP ACT	21.027	1505-0271			180,068,851
Direct Programs: COVID 19-Local Assistance and Tribal Consistency Fund-ARP ACT	21.032	1505-0276			2,202,017
<b>TOTAL THE DEPARTMENT OF THE TREASURY</b>					<b>\$ 182,361,526</b>
<b>NATIONAL ENDOWMENT FOR THE ARTS</b>					
Direct Programs: Promotion of the Arts Grants to Organizations and Individuals	45.024	1895385-62-22			\$ 60,000
<b>TOTAL NATIONAL ENDOWMENT FOR THE ARTS</b>					<b>\$ 60,000</b>
<b>NATIONAL ENDOWMENT FOR THE HUMANITIES</b>					
Passed through FLORIDA DEPARTMENT OF STATE Promotion of the Humanities Challenge Grants	45.130		21-LSTA-B-09		\$ 6,835
<b>TOTAL NATIONAL ENDOWMENT FOR THE HUMANITIES</b>					<b>\$ 6,835</b>
<b>INSTITUTE OF MUSEUM AND LIBRARY SERVICES</b>					
Passed through FLORIDA DEPARTMENT OF STATE Grants to States	45.310		22-LSTA-B-09		\$ 159,495
COVID 19-Grants to States-ARP ACT	45.310		21-ARPA-21		(192)
COVID 19-Grants to States-CARES ACT	45.310		20-CARES-10		48,591
<b>TOTAL INSTITUTE OF MUSEUM AND LIBRARY SERVICES</b>					<b>\$ 207,894</b>

(Continued)

**MIAMI-DADE COUNTY, FLORIDA**  
**SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS AND STATE FINANCIAL ASSISTANCE**  
**FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2023**

FEDERAL GRANTS	A.L.N.	GRANT/CONTRACT NUMBER	PASS-THROUGH IDENTIFYING NUMBER	PASS-THROUGH AMOUNT TO SUBRECIPIENT	FEDERAL EXPENDITURES
<b>UNITED STATES DEPARTMENT OF VETERANS AFFAIRS</b>					
<b>Direct Programs:</b>					
A Grants for Adaptive Sports Programs for Disabled Veterans and Disabled Members of the Armed Forces	64.034	SPORTS-22-061		\$	<u>34,658</u>
<b>TOTAL UNITED STATES DEPARTMENT OF VETERANS AFFAIRS</b>					<b><u>\$ 34,658</u></b>
<b>ENVIRONMENTAL PROTECTION AGENCY</b>					
<b>Direct Programs:</b>					
Air Pollution Control Program Support	66.001	00402420		\$	<u>750,000</u>
<b>Direct Programs:</b>					
Search, Investigations, Demonstrations, and Special Purpose Activities Relating to the Clean Air Act	66.034	01D06220			<u>110,501</u>
<b>Direct Programs:</b>					
National Clean Diesel Emissions Reduction Program	66.039	01D14020			1,852,500
National Clean Diesel Emissions Reduction Program	66.039	02D12321			<u>1,868,380</u>
					<u>3,720,880</u>
<b>TOTAL ENVIRONMENTAL PROTECTION AGENCY</b>					<b><u>\$ 4,581,381</u></b>
<b>UNITED STATES DEPARTMENT OF ENERGY</b>					
<b>Passed through FLORIDA DEPARTMENT OF ECONOMIC OPPORTUNITY</b>					
Weatherization Assistance for Low-Income Persons	81.042		E2009	\$	<u>416,499</u>
<b>TOTAL UNITED STATES DEPARTMENT OF ENERGY</b>					<b><u>\$ 416,499</u></b>
<b>ELECTION ASSISTANCE COMMISSION</b>					
<b>Passed through FLORIDA DEPARTMENT OF STATE</b>					
2018 HAVA Election Security Grants	90.404		2022-23.e.es.100.043	\$	<u>449,798</u>
<b>TOTAL ELECTION ASSISTANCE COMMISSION</b>					<b><u>\$ 449,798</u></b>

(Continued)



**MIAMI-DADE COUNTY, FLORIDA**  
**SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS AND STATE FINANCIAL ASSISTANCE**  
**FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2023**

FEDERAL GRANTS	A.L.N.	GRANT/CONTRACT NUMBER	PASS-THROUGH IDENTIFYING NUMBER	PASS-THROUGH AMOUNT TO SUBRECIPIENT	FEDERAL EXPENDITURES
<b>UNITED STATES DEPARTMENT OF HEALTH AND HUMAN SERVICES</b>					
<b>Aging Cluster:</b>					
<b>Passed through ALLIANCE FOR AGING, INC</b>					
COVID 19-Special Programs for the Aging, Title III, Part B, Grants for Supportive Services and Senior Centers-ARP	93.044		RP-2118.2	\$	152,467
Special Programs for the Aging, Title III, Part B, Grants for Supportive Services and Senior Centers	93.044		AA-2318		508,780
Special Programs for the Aging, Title III, Part B, Grants for Supportive Services and Senior Centers	93.044		AA-2218		314,537
					975,784
<b>Passed through ALLIANCE FOR AGING, INC</b>					
COVID 19-Special Programs for the Aging, Title III, Part C, Nutrition Services-ARP ACT	93.045		RP-2118.2		444,397
Special Programs for the Aging, Title III, Part C, Nutrition Services	93.045		RP-2118		143,556
Special Programs for the Aging, Title III, Part C, Nutrition Services	93.045		RP-2118		46,782
Special Programs for the Aging, Title III, Part C, Nutrition Services	93.045		AA-2318		354,403
Special Programs for the Aging, Title III, Part C, Nutrition Services	93.045		AA-2318		625,457
Special Programs for the Aging, Title III, Part C, Nutrition Services	93.045		AA-2218		184,825
Special Programs for the Aging, Title III, Part C, Nutrition Services	93.045		AA-2218		467,438
					2,266,858
<b>Passed through ALLIANCE FOR AGING, INC</b>					
COVID 19-National Family Caregiver Support, Title III, Part E-ARP ACT	93.052		RP-2118.2		32,420
National Family Caregiver Support, Title III, Part E	93.052		AA-2318		164,388
National Family Caregiver Support, Title III, Part E	93.052		AA-2218		95,845
					292,653
<b>Passed through ALLIANCE FOR AGING, INC</b>					
Nutrition Services Incentive Program	93.053		AA-2318		109,812
Nutrition Services Incentive Program	93.053		AA-2218		83,321
					193,133
<b>Total Aging Cluster</b>					
					3,728,428
<b>Direct Programs:</b>					
Comprehensive Community Mental Health Services for Children with Serious Emotional Disturbances (SED)	93.104	1H79SM080142-01		\$	208,900
					208,900
<b>Direct Programs:</b>					
Substance Abuse and Mental Health Services Projects of Regional and National Significance	93.243	1H79TI081906			323,724
Substance Abuse and Mental Health Services Projects of Regional and National Significance	93.243	1H79TI081027			87,738
Substance Abuse and Mental Health Services Projects of Regional and National Significance	93.243	1H79TI080838			536,805
Substance Abuse and Mental Health Services Projects of Regional and National Significance	93.243	1H79SM084338-01			90,187
Substance Abuse and Mental Health Services Projects of Regional and National Significance	93.243	1H79TI082402-01			320,656
					1,359,110

(Continued)

**MIAMI-DADE COUNTY, FLORIDA**  
**SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS AND STATE FINANCIAL ASSISTANCE**  
**FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2023**

FEDERAL GRANTS	A.L.N.	GRANT/CONTRACT NUMBER	PASS-THROUGH IDENTIFYING NUMBER	PASS-THROUGH AMOUNT TO SUBRECIPIENT	FEDERAL EXPENDITURES
<b>UNITED STATES DEPARTMENT OF HEALTH AND HUMAN SERVICES (Continued)</b>					
<b>Passed through ALLIANCE FOR AGING, INC</b>					
COVID 19-Public Health Emergency Response: Cooperative Agreement for Emergency Response: Public Health Crisis Response-CARES ACT	93.354		KCA-2018-A	\$	53,089
<b>Passed through FLORIDA DEPARTMENT OF ECONOMIC OPPORTUNITY</b>					
COVID 19-Low Income Household Water Assistance Program-ARP ACT	93.499		E2009		651,763
COVID 19-Low Income Household Water Assistance Program-ARP ACT	93.499		E2009		1,243,912
					<u>1,895,675</u>
<b>TANF Cluster:</b>					
<b>Passed through FLORIDA DEPARTMENT OF CHILDREN AND FAMILIES</b>					
Temporary Assistance for Needy Families	93.558		LN214		170,472
Temporary Assistance for Needy Families	93.558		LN214		507,422
Temporary Assistance for Needy Families	93.558		KP009	\$ 46,582	46,582
				<u>46,582</u>	<u>724,476</u>
<b>Total TANF Cluster:</b>					
				<u>46,582</u>	<u>724,476</u>
<b>Passed through FLORIDA DEPARTMENT OF REVENUE</b>					
Child Support Enforcement	93.563		COC13		<u>2,587,297</u>
<b>Passed through FLORIDA DEPARTMENT OF ECONOMIC OPPORTUNITY</b>					
Low-Income Home Energy Assistance	93.568		E2009		2,603,845
Low-Income Home Energy Assistance	93.568		E2009		13,403,512
Low-Income Home Energy Assistance	93.568		E2009		7,811,227
COVID19-Low-Income Home Energy Assistance-ARP ACT	93.568		E2009		430,168
					<u>24,248,752</u>
<b>Passed through FLORIDA DEPARTMENT OF ECONOMIC OPPORTUNITY</b>					
Community Services Block Grant	93.569		E2009		590,167
Community Services Block Grant	93.569		E2009		3,082,829
Community Services Block Grant	93.569		E2009		355,950
Community Services Block Grant	93.569		17-SB-0D-11-23-01-116		(7,379)
					<u>4,021,567</u>

(Continued)

MIAMI-DADE COUNTY, FLORIDA  
 SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS AND STATE FINANCIAL ASSISTANCE  
 FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2023

FEDERAL GRANTS	A.L.N.	GRANT/CONTRACT NUMBER	PASS-THROUGH IDENTIFYING NUMBER	PASS-THROUGH AMOUNT TO SUBRECIPIENT	FEDERAL EXPENDITURES
<b>UNITED STATES DEPARTMENT OF HEALTH AND HUMAN SERVICES (Continued)</b>					
<b>Head Start Cluster:</b>					
<b>Direct Programs:</b>					
Head Start	93.600	04HP000219-05-00		\$ 286,113	\$ 499,236
Head Start	93.600	04HP000219-04-00		2,041,779	3,325,810
Head Start	93.600	04HP000219-03-00		-24,739	3,420
Head Start	93.600	04HP000158-05-00		437,957	682,006
Head Start	93.600	04HP000158-04-00		6,964,547	7,877,947
Head Start	93.600	04HP000158-03-00		160,197	160,197
COVID 19-Head Start-ARP ACT	93.600	04HE000544-01-01		6,268,460	7,050,966
Head Start	93.600	04CH012096-03-00		3,546,500	5,278,655
Head Start	93.600	04CH012096-02-00		50,858,508	61,890,816
Head Start	93.600	04CH012096-01-00		732,256	859,602
				<u>71,271,578</u>	<u>87,628,655</u>
<b>Total Head Start Cluster</b>				<u>71,271,578</u>	<u>87,628,655</u>
<b>Passed through FLORIDA DEPARTMENT OF REVENUE</b>					
Child Support Enforcement Demonstrations and Special Projects	93.601		CSLD4		26,011
Child Support Enforcement Demonstrations and Special Projects	93.601		CSLD3		68,264
					<u>94,275</u>
<b>Passed through FLORIDA DEPARTMENT OF CHILDREN AND FAMILIES</b>					
Family Violence Prevention and Services/Domestic Violence Shelter and Supportive Services	93.671		LN214		218,744
Family Violence Prevention and Services/Domestic Violence Shelter and Supportive Services	93.671		LN214		651,062
Family Violence Prevention and Services/Domestic Violence Shelter and Supportive Services	93.671		LN143		186,555
					<u>1,056,361</u>
<b>Direct Programs:</b>					
Ending the HIV Epidemic: A Plan for America — Ryan White HIV/AIDS Program Parts A and B	93.686	UT8HA33946		681,347	887,867
<b>Medicaid Cluster:</b>					
<b>Passed through SOUTH FLORIDA BEHAVIORAL HEALTH NETWORK</b>					
Medical Assistance Program	93.778		ME 225-13-28		91,214
<b>Total Medicaid Cluster</b>					<u>91,214</u>
<b>Passed through SOUTH FLORIDA BEHAVIORAL HEALTH NETWORK</b>					
Opioid STR	93.788		ME 225-12-28		265,772

(Continued)

**MIAMI-DADE COUNTY, FLORIDA**  
**SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS AND STATE FINANCIAL ASSISTANCE**  
**FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2023**

FEDERAL GRANTS	A.L.N.	GRANT/CONTRACT NUMBER	PASS-THROUGH IDENTIFYING NUMBER	PASS-THROUGH AMOUNT TO SUBRECIPIENT	FEDERAL EXPENDITURES
<b>UNITED STATES DEPARTMENT OF HEALTH AND HUMAN SERVICES (Continued)</b>					
<b>Passed through UNIVERSITY OF MARYLAND, BALTIMORE</b>					
Medical Library Assistance	93.879		5UG4LM012340-05		\$ (22,900)
<b>Direct Programs:</b>					
HIV Emergency Relief Project Grants	93.914	H89HA00005			(1,336)
HIV Emergency Relief Project Grants	93.914	H8900005		\$ 25,230,092	27,019,127
				<u>25,230,092</u>	<u>27,017,791</u>
<b>Passed through SOUTH FLORIDA BEHAVIORAL HEALTH NETWORK</b>					
Block Grants for Prevention and Treatment of Substance Abuse	93.959		ME225-12-34		247,011
Block Grants for Prevention and Treatment of Substance Abuse	93.959		ME 225-13-34		62,261
Block Grants for Prevention and Treatment of Substance Abuse	93.959		ME 225-13-28		589,626
Block Grants for Prevention and Treatment of Substance Abuse	93.959		ME 225-12-28		1,472,859
					<u>2,371,757</u>
<b>TOTAL UNITED STATES DEPARTMENT OF HEALTH AND HUMAN SERVICES</b>				<b>\$ 97,438,499</b>	<b>\$ 158,218,086</b>
<b>CORPORATION FOR NATIONAL AND COMMUNITY SERVICE</b>					
<b>Direct Programs:</b>					
Retired and Senior Volunteer Program	94.002	22SRHFL006			\$ 29,339
Retired and Senior Volunteer Program	94.002	22SRHFL006			74,245
					<u>103,584</u>
<b>Foster Grandparent/Senior Companion Cluster:</b>					
<b>Direct Programs:</b>					
Foster Grandparent Program	94.011	22SFHFL005			42,776
Foster Grandparent Program	94.011	22SFHFL005			167,335
					<u>210,111</u>
<b>Direct Programs:</b>					
Senior Companion Program	94.016	22SCHFL002			204,295
Senior Companion Program	94.016	22SCHFL002			179,724
					<u>384,019</u>
<b>Total Foster Grandparent/Senior Companion Cluster</b>					<u>594,130</u>
<b>TOTAL CORPORATION FOR NATIONAL AND COMMUNITY SERVICE</b>					<b>\$ 697,714</b>

(Continued)

**MIAMI-DADE COUNTY, FLORIDA**  
**SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS AND STATE FINANCIAL ASSISTANCE**  
**FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2023**

FEDERAL GRANTS	A.L.N.	GRANT/CONTRACT NUMBER	PASS-THROUGH IDENTIFYING NUMBER	PASS-THROUGH AMOUNT TO SUBRECIPIENT	FEDERAL EXPENDITURES
<b>EXECUTIVE OFFICE OF THE PRESIDENT</b>					
<b>Direct Programs:</b>					
High Intensity Drug Trafficking Areas Program	95.001	G23MI0004A			\$ 132,825
High Intensity Drug Trafficking Areas Program	95.001	G22MI0004A			178,189
High Intensity Drug Trafficking Areas Program	95.001	G21MI0004A			76,230
High Intensity Drug Trafficking Areas Program	95.001	G20MI0004A			3,528
					<u>390,772</u>
<b>TOTAL EXECUTIVE OFFICE OF THE PRESIDENT</b>					<b>\$ 390,772</b>
<b>UNITED STATES DEPARTMENT OF HOMELAND SECURITY</b>					
<b>Passed through UNITED WAY OF AMERICA</b>					
Emergency Food and Shelter National Board Program	97.024		40-1594-00 010		\$ 7,355
Emergency Food and Shelter National Board Program	97.024		39-1594-00 010		122,613
					<u>129,968</u>
<b>Direct Programs:</b>					
National Urban Search and Rescue (US&R) Response System	97.025	EMW-2022-CA-00075-S01			1,075,238
National Urban Search and Rescue (US&R) Response System	97.025	EMW-2021-CA-00057			214,188
National Urban Search and Rescue (US&R) Response System	97.025	EMW-2020-CA-00049-S01			65,886
National Urban Search and Rescue (US&R) Response System	97.025	EMW-2019-CA-00078			354,226
National Urban Search and Rescue (US&R) Response System	97.025	EMW-2018-CA-USR-0011			302,984
					<u>2,012,522</u>
<b>Passed through FEMA</b>					
Disaster Grants - Public Assistance (Presidentially Declared Disasters)	97.036		R4 DR-4337-FL NR 287		<u>15,883,469</u>
<b>Passed through FLORIDA DIVISION OF EMERGENCY MANAGEMENT</b>					
Disaster Grants - Public Assistance (Presidentially Declared Disasters)	97.036		Z2771		22,400,551
COVID 19-Disaster Grants - Public Assistance (Presidentially Declared Disasters)-CARES ACT	97.036		Z1855	\$ 173,210	3,653,099
				<u>173,210</u>	<u>26,053,650</u>
<b>Passed through FLORIDA DIVISION OF EMERGENCY MANAGEMENT</b>					
Hazard Mitigation Grant	97.039		H0207		<u>391,083</u>
<b>Passed through FEMA</b>					
Hazard Mitigation Grant	97.039		H0471		<u>153,854</u>

(Continued)

**MIAMI-DADE COUNTY, FLORIDA**  
**SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS AND STATE FINANCIAL ASSISTANCE**  
**FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2023**

FEDERAL GRANTS	A.L.N.	GRANT/CONTRACT NUMBER	PASS-THROUGH IDENTIFYING NUMBER	PASS-THROUGH AMOUNT TO SUBRECIPIENT	FEDERAL EXPENDITURES
<b>UNITED STATES DEPARTMENT OF HOMELAND SECURITY (Continued)</b>					
<b>Passed through FLORIDA EXECUTIVE OFFICE OF GOVERNOR</b>					
Emergency Management Performance Grants	97.042		G0277		\$ (116,784)
Emergency Management Performance Grants	97.042		G0413		470,736
					<u>353,952</u>
<b>Direct Programs:</b>					
Assistance to Firefighters Grant	97.044	EMW-2021-FP-00167			100,684
Assistance to Firefighters Grant	97.044	EMW-2021-FG-01901			881,879
Assistance to Firefighters Grant	97.044	EMW-2019-FG-02308			6,842
					<u>989,405</u>
<b>Direct Programs:</b>					
Cooperating Technical Partners	97.045	EMW-2015-CA-00071-S01			<u>119</u>
<b>Passed through FLORIDA DIVISION OF EMERGENCY MANAGEMENT</b>					
Pre-Disaster Mitigation	97.047		B0068		230,165
Pre-Disaster Mitigation	97.047		B0065		31,016
Pre-Disaster Mitigation	97.047		B0063		143,442
					<u>404,623</u>
<b>Direct Programs:</b>					
Port Security Grant Program	97.056	EMW-2022-PU-00349-S01			14,507
Port Security Grant Program	97.056	EMW-2021-PU-00406			139,316
Port Security Grant Program	97.056	EMW-2019-PU-00104			721,435
					<u>875,258</u>
<b>Passed through CITY OF MIAMI</b>					
Homeland Security Grant Program	97.067		R0232		2,036,203
Homeland Security Grant Program	97.067		R0521		700,756
					<u>2,736,959</u>
<b>Passed through FLORIDA EXECUTIVE OFFICE OF GOVERNOR</b>					
Homeland Security Grant Program	97.067		R0519 EMW-2021-SS-00056-S01		9,589
Homeland Security Grant Program	97.067		R0284		45,174
Homeland Security Grant Program	97.067		EMW-2022-SS-00029-S01		10,500
					<u>65,263</u>
<b>Passed through FLORIDA DIVISION OF EMERGENCY MANAGEMENT</b>					
Homeland Security Grant Program	97.067		R0401/ EMW-2021-SS-00056-S01	\$ 4,208	152,123
Homeland Security Grant Program	97.067		R0234	143,530	375,731
Homeland Security Grant Program	97.067		R0078	54,138	79,336
				<u>201,876</u>	<u>607,190</u>
<b>TOTAL UNITED STATES DEPARTMENT OF HOMELAND SECURITY</b>				<b>\$ 375,086</b>	<b>\$ 50,657,315</b>

(Continued)

MIAMI-DADE COUNTY, FLORIDA  
 SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS AND STATE FINANCIAL ASSISTANCE  
 FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2023

FEDERAL GRANTS	A.L.N.	GRANT/CONTRACT NUMBER	PASS-THROUGH IDENTIFYING NUMBER	PASS-THROUGH AMOUNT TO SUBRECIPIENT	FEDERAL EXPENDITURES
<b>COUNTERING WEAPONS OF MASS DESTRUCTION OFFICE</b>					
<b>Direct Programs:</b>					
Homeland Security Biowatch Program	97.091	2006-ST-091-000012			\$ 258,751
<b>Passed through CITY OF MIAMI</b>					
Securing the Cities Program	97.106		20CWDSTC00007-01-00		13,377
<b>TOTAL COUNTERING WEAPONS OF MASS DESTRUCTION OFFICE</b>					<u>\$ 272,128</u>
<b>TOTAL FEDERAL EXPENDITURES</b>				<u>\$ 120,533,493</u>	<u>\$ 459,722,292</u>

**MIAMI-DADE COUNTY, FLORIDA**

**SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS AND STATE FINANCIAL ASSISTANCE  
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2023**

STATE GRANTS	C.S.F.A.	GRANT/CONTRACT NUMBER	PASS-THROUGH IDENTIFYING NUMBER	PASS-THROUGH AMOUNT TO SUBRECIPIENT	STATE EXPENDITURES
<b>EXECUTIVE OFFICE OF THE GOVERNOR</b>					
<b>Direct Programs:</b>					
Emergency Management Programs	31.063	A0386		\$ 16,637	
Emergency Management Programs	31.063	A0109		(54)	
Emergency Management Programs	31.063	A0279		105,712	
				<u>122,295</u>	
<b>Direct Programs:</b>					
Hurricane Loss Mitigation Program	31.066	B0145			<u>113,776</u>
<b>Direct Programs:</b>					
Emergency Management Projects	31.067	T0156			9,006
Emergency Management Projects	31.067	T0082			1,783
Emergency Management Projects	31.067	T0207			7,249
					<u>18,038</u>
<b>Direct Programs:</b>					
Urban Search and Rescue Sustainment Program	31.078	T0226			<u>611,044</u>
<b>TOTAL EXECUTIVE OFFICE OF THE GOVERNOR</b>					<u><u>\$ 865,153</u></u>
<b>DEPARTMENT OF ENVIRONMENTAL PROTECTION</b>					
<b>Direct Programs:</b>					
Statewide Surface Water Restoration And Wastewater Projects	37.039	C2001		\$ 1,539,963	
<b>Direct Programs:</b>					
Delegated Title V Air Pollution Control Activities	37.043	TV021			<u>149,975</u>
<b>TOTAL DEPARTMENT OF ENVIRONMENTAL PROTECTION</b>					<u><u>\$ 1,689,938</u></u>
	(Continued)				



MIAMI-DADE COUNTY, FLORIDA

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS AND STATE FINANCIAL ASSISTANCE  
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2023

STATE GRANTS	C.S.F.A.	GRANT/CONTRACT NUMBER	PASS-THROUGH IDENTIFYING NUMBER	PASS-THROUGH AMOUNT TO SUBRECIPIENT	STATE EXPENDITURES
<b>DEPARTMENT OF COMMERCE</b>					
<b>Direct Programs:</b>					
Growth Management Implementation	40.024	P0450			\$ 65,000
<b>Direct Programs:</b>					
Division Of Housing And Community Development	40.038	HL146			1,711,359
<b>TOTAL DEPARTMENT OF COMMERCE</b>					<b>\$ 1,776,359</b>
<b>DEPARTMENT OF STATE AND SECRETARY OF STATE</b>					
<b>Direct Programs:</b>					
Public Library Construction Program	45.020	20-PLC-15			\$ 294,357
<b>Direct Programs:</b>					
State Aid To Libraries	45.030	19-ST-31			1,352,880
<b>Direct Programs:</b>					
Historic Preservation Grants	45.031	23.h.sm.100.091			45,530
Historic Preservation Grants	45.031	22.h.sm.100.075			3,307
					48,837
<b>TOTAL DEPARTMENT OF STATE AND SECRETARY OF STATE</b>					<b>\$ 1,696,074</b>
<b>DEPARTMENT OF EDUCATION AND COMMISSIONER OF EDUCATION</b>					
<b>Direct Programs:</b>					
Coach Aaron Feis Guardian Program	48.140	99B-90210-3D001			\$ 535,300
<b>TOTAL DEPARTMENT OF EDUCATION AND COMMISSIONER OF EDUCATION</b>					<b>\$ 535,300</b>

(Continued)

**MIAMI-DADE COUNTY, FLORIDA**  
**SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS AND STATE FINANCIAL ASSISTANCE**  
**FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2023**

STATE GRANTS	C.S.F.A.	GRANT/CONTRACT NUMBER	PASS-THROUGH IDENTIFYING NUMBER	PASS-THROUGH AMOUNT TO SUBRECIPIENT	STATE EXPENDITURES
<b>DEPARTMENT OF TRANSPORTATION</b>					
<b>Direct Programs:</b>					
Florida Commission For The Transportation Disadvantaged (Ctd) Planning Grant Program	55.002	G2J05		\$	21,686
<b>Passed through FLORIDA COMMISSION FOR THE TRANSPORTATION DISADVANTAGED</b>					
Florida Commission For The Transportation Disadvantaged (Ctd) Planning Grant Program	55.002		G2966		53,040
<b>Direct Programs:</b>					
Seaport Grant Programs (55.005)	55.005	G1Y84			91,515
Seaport Grant Programs (55.005)	55.005	G1Q07			15,653,635
Seaport Grant Programs (55.005)	55.005	G1E74			2,126,608
					<u>17,871,758</u>
<b>Direct Programs:</b>					
County Incentive Grant Program (Cigp)	55.008	APF57			37,808
					<u>37,808</u>
<b>TOTAL DEPARTMENT OF TRANSPORTATION</b>					<u><u>\$ 17,984,292</u></u>
<b>DEPARTMENT OF CHILDREN AND FAMILIES</b>					
<b>Direct Programs:</b>					
Homeless Challenge Grant	60.014	KP009		\$ 105,818	\$ 105,818
<b>Direct Programs:</b>					
Homeless Grants-In-Aid	60.021	KP009			<u>107,143</u>
<b>Direct Programs:</b>					
Homeless Special Projects	60.027	LP002		478,863	478,863
<b>Direct Programs:</b>					
Criminal Justice, Mental Health, And Substance Abuse Reinvestment Grant Program	60.115	LH826			176,223
					<u>176,223</u>
<b>Direct Programs:</b>					
Domestic Violence Program	60.134	LN214			161,861
Domestic Violence Program	60.134	LN214			481,819
					<u>643,680</u>
<b>Direct Programs:</b>					
Child Abuse Domestic Violence Training	60.139	LN214			64,285
Child Abuse Domestic Violence Training	60.139	LN214			96,690
Child Abuse Domestic Violence Training	60.139	LN214			191,250
Child Abuse Domestic Violence Training	60.139	LN214			156,637
Child Abuse Domestic Violence Training	60.139	LN214			287,737
					<u>796,599</u>
<b>TOTAL DEPARTMENT OF CHILDREN AND FAMILIES</b>					<u><u>\$ 584,681</u></u>
					<u><u>\$ 2,308,326</u></u>

(Continued)

**MIAMI-DADE COUNTY, FLORIDA**

**SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS AND STATE FINANCIAL ASSISTANCE  
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2023**

STATE GRANTS	C.S.F.A.	GRANT/CONTRACT NUMBER	PASS-THROUGH IDENTIFYING NUMBER	PASS-THROUGH AMOUNT TO SUBRECIPIENT	STATE EXPENDITURES
<b>DEPARTMENT OF HEALTH</b>					
<b>Direct Programs:</b>					
County Grant Awards	64.005	C-1013		\$ 53,353	\$ 69,230
County Grant Awards	64.005	C-0013			446
				<u>53,353</u>	<u>69,676</u>
<b>TOTAL DEPARTMENT OF HEALTH</b>				<u>\$ 53,353</u>	<u>\$ 69,676</u>
<b>DEPARTMENT OF ELDER AFFAIRS</b>					
<b>Passed through ALLIANCE FOR AGING, INC</b>					
Respite For Elders Living In Everyday Families (Relief)	65.006		KR 2317		\$ 17,368
Respite For Elders Living In Everyday Families (Relief)	65.006		KR 2217		53,406
					<u>70,774</u>
<b>Passed through ALLIANCE FOR AGING, INC</b>					
Community Care For The Elderly	65.010		KL-2318	188,155	188,276
Community Care For The Elderly	65.010		KL 2218	695,200	695,200
				<u>883,355</u>	<u>883,476</u>
<b>TOTAL DEPARTMENT OF ELDER AFFAIRS</b>				<u>\$ 883,355</u>	<u>\$ 954,250</u>
<b>DEPARTMENT OF LAW ENFORCEMENT</b>					
<b>Direct Programs:</b>					
Statewide Criminal Analysis Laboratory System	71.002	2L003			\$ 588,836
<b>TOTAL DEPARTMENT OF LAW ENFORCEMENT</b>					<u>\$ 588,836</u>
<b>DEPARTMENT OF HIGHWAY SAFETY AND MOTOR VEHICLES</b>					
<b>Direct Programs:</b>					
Florida Arts License Plates Project	76.041	N/A		\$ 5,315	\$ 5,315
<b>TOTAL DEPARTMENT OF HIGHWAY SAFETY AND MOTOR VEHICLES</b>				<u>\$ 5,315</u>	<u>\$ 5,315</u>

(Continued)

MIAMI-DADE COUNTY, FLORIDA

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS AND STATE FINANCIAL ASSISTANCE  
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2023

STATE GRANTS	C.S.F.A.	GRANT/CONTRACT NUMBER	PASS-THROUGH IDENTIFYING NUMBER	PASS-THROUGH AMOUNT TO SUBRECIPIENT	STATE EXPENDITURES
<b>FISH AND WILDLIFE CONSERVATION COMMISSION</b>					
<b>Direct Programs:</b>					
Derelict Vessel Removal Program	77.005	21101			\$ 52,000
<b>TOTAL FISH AND WILDLIFE CONSERVATION COMMISSION</b>					<u>\$ 52,000</u>
<b>DEPARTMENT OF JUVENILE JUSTICE</b>					
<b>Direct Programs:</b>					
Juvenile Assessment Centers (JAC)	80.020	DJJ JAC 10679-05			\$ 906,870
<b>Direct Programs:</b>					
Diversion Services	80.022	10555			749,181
<b>TOTAL DEPARTMENT OF JUVENILE JUSTICE</b>					<u>\$ 1,656,051</u>
<b>TOTAL STATE EXPENDITURES</b>					<u>\$ 1,526,704</u> <u>\$ 30,181,570</u>

See Notes to Schedule of Expenditures of Federal Awards and State Financial Assistance.

N/A is "Not Applicable."

## Miami-Dade County, Florida

### Notes to Schedule of Expenditures of Federal Awards and State Financial Assistance

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#### **Note 1. General**

The accompanying schedule of expenditures of federal awards and state financial assistance (the Schedule) presents the activity of all federal award programs and state financial assistance projects of the General Government, Miami-Dade County Seaport Department, and the Waste Management Enterprise Fund of the Department of Solid Waste Management of Miami-Dade County, Florida (the County) for the year ended September 30, 2023. Consequently, the Schedule does not include the federal award programs and state financial assistance of the Miami-Dade Aviation Department, Miami-Dade Transit Department, Public Health Trust of Miami-Dade County, and the Miami-Dade Housing Agency. Federal award programs and state financial assistance projects received directly, as well as passed through other government agencies, are included on the Schedule. Because the Schedule presents only a selected portion of the operations of the County, it is not intended to and does not present the financial position, changes in net position, or where applicable, cash flows of the County.

#### **Note 2. Basis of Accounting**

Expenditures reported on the Schedule includes the federal and state grant activity of certain funds and departments of the County, as described above, and is presented on the modified accrual basis of accounting for grants which are accounted for in the governmental fund types and on the accrual basis of accounting for grants which are accounted for in the proprietary fund types.

Such expenditures are reported following the cost principles contained in Title 2 U.S. *Code of Federal Regulations* Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance) and Chapter 10.550, *Rules of the Auditor General of the State of Florida*, wherein certain types of expenditures are not allowable or are limited as to reimbursement. Therefore, some amounts presented in this Schedule may differ from amounts presented or used in the preparation of the basic financial statements. Negative amounts shown on the Schedules represent adjustments or credits made in the normal course of business to amounts reported as expenditures in prior years.

#### **Note 3. Subrecipients**

Certain program funds are passed through the County to subrecipient organizations. Subrecipients are noted on the schedule as "pass-through amount to subrecipients."

#### **Note 4. Indirect Cost Recovery**

The County recovered its indirect costs using the 10% de minimis indirect cost rate provided under Section 200.414 of the Uniform Guidance for federal grants received from the U.S. Department of Human and Health Services for A.L.N. #93.914, A.L.N. #93.243 and A.L.N. 93.686, the U.S. Department of Justice for A.L.N. #16.812, and the U.S. Department of Transportation for A.L.N. #20.205 (Transportation Planning Organization only) and A.L.N. #20.505, but not for other federal grants.

**Miami-Dade County, Florida**

**Schedule of Findings and Questioned Costs  
Federal Awards Programs and State Projects**

**Section I . Summary of Auditors' Results**

Financial Statements

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

	<u>Unmodified</u>		
Internal control over financial reporting:			
Material weakness(es) identified?	<u>    X    </u>	Yes	No
Significant deficiency(ies) identified?	<u>    X    </u>	Yes	No
Noncompliance material to financial statements noted?	<u>          </u>	Yes	No
		<u>    X    </u>	No

Federal Awards

Internal control over major federal programs:

Material weakness(es) identified?	<u>          </u>	Yes	No
Significant deficiency(ies) identified?	<u>    X    </u>	Yes	None reported

Type of auditor's report issued on compliance for major federal programs:

	<u>Unmodified</u>		
Any audit findings disclosed that are required to be reported in accordance with 2 CFR 200.516(a)?	<u>    X    </u>	Yes	No

Identification of major federal programs:

<u>Federal Assistance Listing No. (ALN)</u>	<u>Name of Federal Program or Cluster</u>
16.710	Public Safety Partnership and Community Policing Grants
21.027	Coronavirus State and Local Fiscal Recovery Funds
21.032	Local Assistance and Tribal Consistency Fund
66.039	Diesel Emission Reduction Act (DERA) National Grants
93.568	Low-Income Home Energy Assistance
93.569	Community Services Block Grant
93.914	HIV Emergency Relief Project Grants
97.067	Homeland Security Grant Program

Dollar threshold used to distinguish between type A and type B programs:

\$3,000,000

Auditee qualified as low-risk auditee?	<u>          </u>	Yes	<u>    X    </u>	No
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(Continued)



**Miami-Dade County, Florida**

**Schedule of Findings and Questioned Costs  
Federal Awards Programs and State Projects (Continued)**

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**Section II. Financial Statement Findings**

**A. Internal Control Over Financial Reporting**

**IC 2023-001—Financial Reporting (Seaport Department) – Material Weakness**

**Criteria:** Management is responsible for the preparation and fair presentation of 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 in a timely manner, that are free from material misstatement, whether due to fraud or error.

**Condition:** We noted that management did not detect material errors in reporting its lease related balances in accordance with GASB 87, *Leases* (GASB 87) for the year ended. Additionally, there were staffing resource constraints that resulted in delays in the financial reporting process.

**Context:** The finding is considered systemic in nature.

**Cause:** The current year incremental borrowing rate (IBR) was not updated in the County's lease accounting software database at the time that the year-end balances were calculated, and Department management did not validate the IBR for accuracy. This resulted in material errors in the Department's lease related balances and disclosures for the year ended. Additionally, the Department continued to experience staffing vacancies, and this contributed to delays in the financial reporting process.

**Effect:** Preparation of the annual financial statement report and necessary supporting schedules were delayed and required additional work to verify the accuracy of the financial statement reported balances, including those related to accounting for leases in accordance with GASB 87.

**Recommendation:** We recommend that management establish monthly account reconciliation procedures to allow for the timely review of financial information on an ongoing basis, including verifying the data inputs used by the County's lease accounting software database. Furthermore, an evaluation should be performed to identify opportunities to enhance the financial reporting process and consideration should be given to adding additional resources and/or shifting of employee responsibilities. This will allow management to meet their financial reporting objectives in a timely manner.

**Views of Responsible Officials:**

Prior year response

The Department will continue to fill its vacant finance positions to facilitate the Department's financial reporting objectives timely. Management will be responsible for calculating its reporting balances related to GASB 87 standard and no reliance will be placed on the work of outside consultants.

Current year response

The Department will continue to fill its vacant finance positions to facilitate the Department's financial reporting objectives timely. Management will also be responsible for verifying the data inputs used in calculating its GASB 87 financial statement lease related balances.



## Miami-Dade County, Florida

### Appendix A—Current Year’s Recommendations to Improve Financial Management

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#### IC 2023-002—Construction in Progress (CIP)

**Criteria:** Internal control policies and procedures should provide reasonable assurance regarding the reliability of the financial reporting, classification and disclosure of capital asset balances.

**Condition:** As part of our testing over the completeness of CIP, we selected 5 projects that were classified as ongoing CIP projects that had no current year activity. For two of the five projects tested, we noted that the projects were already capitalized as a depreciable asset in a previous year and should have been removed from CIP as part of the County’s conversion to a new capital asset module. As a result of these errors, the County performed a thorough analysis of all significant CIP projects with zero or minimal current year activity, which resulted in significant adjustments to CIP.

**Cause:** Lack of established controls requiring the proper tracking of completed capital asset projects.

**Effect:** Failure to properly review ongoing CIP projects may result in the misstatement of the financial statements.

**Recommendation:** We recommend that management establish a formal policy documenting the process for tracking and capitalization of assets under construction projects and distribute to all departments to ensure that County personnel have a clear understanding of the requirements. The use of a detailed checklist for determining whether a project is ready for use should be provided as additional clarification and training should be provided to educate personnel on classifying a project as ready for use.

**Views of Responsible Officials:** Central Finance relies on the departments to provide information regarding the status of Construction in Progress (CIP), including when a constructed asset is placed into service. At year-end, Central Finance provides a list of all CIP projects to each Department Asset Manager via email to obtain their status. The department identifies the projects that were placed into service during the year, for Finance to recategorize the project to the appropriate asset category and begin depreciating. We acknowledge the importance of a formal policy to ensure consistency and accuracy in this process. Central Finance will develop and communicate a policy for the departments outlining the procedure for tracking and capitalizing CIP to ensure understanding and compliance across all County departments.

## Miami-Dade County, Florida

### Appendix A—Current Year’s Recommendations to Improve Financial Management (Continued)

#### IC 2023-003—Intergovernmental Revenue

**Criteria:** Internal control policies and procedures should provide reasonable assurance regarding the reliability of the financial reporting and disclosure of intergovernmental revenue balances.

**Condition:** As part of our testing over intergovernmental revenue, we noted that the County recognized approximately \$49 million related to advance funding from Federal Emergency Management Agency (FEMA) for COVID-19 related expenditures. During September 2023, the County received notice from FEMA that approximately \$35 million was de-obligated and would need to be returned within 45 days. We noted that the County did not initially reverse a system generated entry to revenue and expenditures in FY23 and had recorded an adjustment in FY24. As a result of our inquiries, an adjustment was made to properly state FY23 balances.

**Cause:** Lack of proper review over classification of year-end transactions.

**Effect:** Failure to properly review revenue transactions may result in the overstatement of revenue.

**Recommendation:** We recommend that the County review its current process for analyzing and recording intergovernmental revenue. As part of the process, there should be a supervisory review performed to verify that all accounts have been adequately analyzed and reported in the correct period.

**Views of Responsible Officials:** Central Finance has reviewed the process for recording and analyzing intergovernmental revenues. As a result, the following steps will be taken: when grant funds are received in advance the grant’s customer contract will be set up as “manual” in the accounting system and the funds will be deposited using a “prepaid bill”; grant funds returned to the granting agency will be coded with a revenue account; and, accounts receivable module training will be provided to relevant staff.

Additionally, supervisory review is performed periodically which includes year-end review of single audit work papers, special revenue fund financial statements, and account reconciliations. Central Finance’s business process is to reconcile the general ledger intergovernmental revenue account to the payment source (Florida Public Assistance (PA)). For this instance, the reconciliation was completed for September 2023, however, as of today the Florida PA does not reflect the return of these funds. Therefore, we consider this an isolated incident. Central Finance is confident that with the changes mentioned above and the additional training for staff, intergovernmental revenues will be properly stated in the future.

**Miami-Dade County, Florida**

**Appendix A—Current Year’s Recommendations to Improve Financial Management (Continued)**

**IC 2023-004—Accounts Receivables and Allowance for Uncollectable Accounts**

**Criteria:** Internal control policies and procedures should provide reasonable assurance regarding the reliability of the financial reporting and disclosure of accounts receivable and related allowance.

**Condition:** As part of our testing over accounts receivable and the completeness of the allowance for uncollectable accounts, we noted that the County’s Internal Service Department had several old receivables from their previous accounting system (FAMIS) that had no aging and no allowance established. Of the three receivables selected for testing, we noted that one receivable should have been written off in a previous year and another receivable should have been fully allowed for in accordance with the County’s allowance policy.

**Cause:** Lack of proper review over accounts receivable and related allowance.

**Effect:** Failure to properly review receivable transactions may result in the overstatement of assets.

**Recommendation:** We recommend that the County’s Internal Service Department review its current process for analyzing accounts receivable and that an allowance is established in accordance with County policy. In addition, the Department should thoroughly investigate old accounts from FAMIS in order to determine if those balances are still valid and properly accounted for.

**Views of Responsible Officials:** The Department will perform a thorough review of the accounts receivable and allowance for doubtful accounts business processes, as well as the current account balances. If necessary, accounting records will be updated to accurately reflect the balances of accounts receivable and allowances for doubtful accounts in future reporting periods.

*B. Compliance*

No matters to report.

**Miami-Dade County, Florida**

**Schedule of Findings and Questioned Costs  
Federal Awards Programs and State Projects (Continued)**

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**Section III. Federal Awards Findings and Questioned Costs**

*A. Internal Control Over Compliance*

**2023-005 Subrecipient Monitoring**

**Department of Homeland Security—Homeland Security Grant Program (HSGP) (ALN No. 97.067)**

**Federal award year 2019-2023**

**Criteria:** 2 CFR § 200.332(d), and the subrecipient agreements, requires that a pass-through entity be responsible for monitoring subrecipient activities and that the subrecipient is administering federal awards in compliance with federal requirements. A control system should be in place to ensure subrecipient monitoring activities occur on a timely basis.

**Condition:** The County was unable to provide sufficient evidence that a monitoring review was completed of the subrecipient's compliance with the Homeland Security Grant Program. For two out of two subrecipients tested we were unable to see evidence of proper subrecipient monitoring.

**Questioned costs:** Undeterminable.

**Context:** This condition is considered to be systemic in nature.

**Identification as a repeat finding, if applicable:** No

**Effect:** Subrecipients may not be administering the activities funded by the program in accordance with the provisions of the program requirements and grant agreements which may result in disallowance by the grantor of project expenditures.

**Cause:** The County has not had enough employees to perform the subrecipient monitoring and site visit reviews for this program.

**Recommendation:** We recommend the County establish a formal policy and procedure for monitoring and reviewing the activities of the sub-grantees of the program to ensure proper and timely monitoring of program compliance.

**Views of responsible officials and planned corrective action:** The County understands the importance of subrecipient monitoring. The Fiscal Administration Bureau of the Miami-Dade Police Department is in the process of setting up a monitoring schedule to ensure compliance with Federal regulations and requirements and with the provisions of each subaward agreement.

**Miami-Dade County, Florida**

**Schedule of Findings and Questioned Costs  
Federal Awards Programs and State Projects (Continued)**

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**2023-006 Eligibility**

**Department of Health and Human Services - COVID 19—Low-Income Home Energy Assistance Program—Assistance Listing Number: 93.568**

**Federal award year 2021-2024**

**Criteria:** Grantees are required to accurately calculate benefit assistance for eligible participants and report such data to the grantor.

**Condition:** We noted the following deficiencies related to the calculation of benefit assistance and report of such data to the grantor:

- Benefit assistance was not properly calculated and paid for five of forty participants tested.
- Benefit assistance amounts reported in the grantor's programmatic system was not accurate for five of forty participants selected for testing.

**Questioned costs:** \$4,350

**Context:** See "Condition" above.

**Identification as a repeat finding, if applicable:** No

**Cause:** Lack of effective administrative oversight of the program.

**Effect:** The benefit assistance provided to participants and reported to the grantor was not in accordance with the applicable program guidelines.

**Recommendation:** We recommend that management assess the operating effectiveness of established internal control policies and procedures in preventing and detecting errors and make necessary changes to allow for ongoing compliance with the program guidelines.

**Views of responsible officials and planned corrective action:** The Department has counseled staff and managers on the appropriate policies and procedures for calculating client benefits under the Low-Income Home Energy Assistance Program (LIHEAP). Additionally, the department conducted a LIHEAP training on December 20th, 2023, for staff and managers on program policy, income determination and benefit matrix and calculations.

**Miami-Dade County, Florida**

**Schedule of Findings and Questioned Costs  
Federal Awards Programs and State Projects (Continued)**

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*B. Compliance*

**2023-007 Subrecipient Monitoring**

**Department of Homeland Security—Homeland Security Grant Program (HSGP) (ALN No. 97.067)**

**Federal award year 2019-2023**

**Criteria:** 2 CFR § 200.332(d), and the subrecipient agreements, requires that a pass-through entity be responsible for monitoring subrecipient activities and that the subrecipient is administering federal awards in compliance with federal requirements.

**Condition:** The County was unable to provide sufficient evidence that a monitoring review was completed of the subrecipient's compliance with the Homeland Security Grant Program. For two out of two subrecipients tested we were unable to see evidence of proper subrecipient monitoring.

**Questioned costs:** Undeterminable.

**Context:** This condition is considered to be systemic in nature.

**Identification as a repeat finding, if applicable:** No

**Effect:** Subrecipients may not be administering the activities funded by the program in accordance with the provisions of the program requirements and grant agreements which may result in disallowance by the grantor of project expenditures.

**Cause:** The County has not had enough employees to perform the subrecipient monitoring and site visit reviews for this program.

**Recommendation:** We recommend the County establish a formal policy and procedure to ensure compliance with timely subrecipient monitoring over the activities of the sub-grantees of the program.

**Views of responsible officials and planned corrective action:** The County understands the importance of subrecipient monitoring. The Fiscal Administration Bureau of the Miami-Dade Police Department is in the process of setting up a monitoring schedule to ensure compliance with Federal regulations and requirements and with the provisions of each subaward agreement.

**Section IV. State Financial Assistance Findings and Questioned Costs**

*A. Internal Control Over Compliance*

No matters to report.

*B. Compliance*

No matters to report.

**Miami-Dade County, Florida**

**Schedule of Prior Year Audit Findings  
Federal Awards Programs and State Projects**

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<b>Finding #</b>	<b>Finding description</b>	<b>Finding</b>
IC 2022-001	Financial reporting, leases, Seaport Department	Internal Control—Financial reporting
	<b>Repeated finding—See current year finding IC 2023-001</b>	



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**MIAMI DADE COUNTY**

**CORRECTIVE ACTION PLAN**

**FISCAL YEAR ENDING SEPTEMBER 30, 2023**

Finding Number	PLANNED CORRECTIVE ACTION	ANTICIPATED COMPLETION DATE	RESPONSIBLE CONTACT PERSON
<b>IC 2023-001</b>	The Department will continue to fill its vacant finance positions to facilitate the Department’s financial reporting objectives timely. Management will be responsible for verifying the data inputs used in calculating its GASB 87 financial statement lease related balances.	06/30/2024	Andrew C. Hecker, Deputy Director, Port of Miami
<b>IC 2023-002</b>	Central Finance relies on the departments to provide information regarding the status of Construction in Progress (CIP), including when a constructed asset is placed into service. At year-end, Central Finance provides a list of all CIP projects to each Department Asset Manager via email to obtain their status. The department identifies the projects that were placed into service during the year, for Finance to recategorize the project to the appropriate asset category and begin depreciating. We acknowledge the importance of a formal policy to ensure consistency and accuracy in this process. Central Finance will develop and communicate a policy for the departments outlining the procedure for tracking and capitalizing CIP to ensure understanding and compliance across all County departments.	09/30/2024	Madelin Rizzo, Assistant Director





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<p><b>IC 2023-003</b></p>	<p>Central Finance has reviewed the process for recording and analyzing intergovernmental revenues. As a result, the following steps will be taken: when grant funds are received in advance the grant’s customer contract will be set up as “manual” in the accounting system and the funds will be deposited using a “prepaid bill”; grant funds returned to the granting agency will be coded with a revenue account; and, accounts receivable module training will be provided to relevant staff.</p> <p>Additionally, supervisory review is performed periodically which includes year-end review of single audit work papers, special revenue fund financial statements, and account reconciliations. Central Finance’s business process is to reconcile the general ledger intergovernmental revenue account to the payment source (Florida Public Assistance (PA)). For this instance, the reconciliation was completed for September 2023, however, as of today the Florida PA does not reflect the return of these funds. Therefore, we consider this an isolated incident. Central Finance is confident that with the changes mentioned above and the additional training for staff, intergovernmental revenues will be properly stated in the future.</p>	<p>09/30/2024</p>	<p>Madelin Rizzo, Assistant Director</p>
<p><b>IC 2023-004</b></p>	<p>The Department will perform a thorough review of the accounts receivable and allowance for doubtful accounts business processes, as well as the current account balances. If necessary, accounting records will be updated to accurately reflect the balances of accounts receivable and allowances for doubtful accounts in future reporting periods.</p>	<p>09/30/2024</p>	<p>Esmeralda Nieves-Giron, Assistant Director, Miami-Dade County – Internal Services Department</p>
<p><b>IC 2023-005</b></p>	<p>We requested Florida Division of Emergency Management (FDEM) an extension for OPSG 2020 until 06/30/2024 to schedule a monitoring review with all sub-recipients. The state (FDEM) is currently drafting the extension, allowing us to remain compliant. Although our bureau is still experiencing staffing shortages, and we are now assisting with the</p>	<p>11/16/2024</p>	<p>Amado, Samir. Police Sergeant, Fiscal Administration Bureau, Police</p>



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	Sheriffs transition, we are happy to announce that we have successfully filled most of the Grants Section positions, and we have successfully completed 100% of our sub-recipient monitoring.		
<b>IC 2023-006</b>	The Department has counseled staff and managers on the appropriate policies and procedures for calculating client benefits under the Low-Income Home Energy Assistance Program (LIHEAP). Additionally, the department conducted a LIHEAP training on December 20th, 2023, for staff and managers on program policy, income determination and benefit matrix and calculations.	12/20/2023	Signori, Richard. Assistant Director, Community Action & Human Services
<b>IC 2023-007</b>	We requested Florida Division of Emergency Management (FDEM) an extension for OPSG 2020 until 06/30/2024 to schedule a monitoring review with all sub-recipients. The state (FDEM) is currently drafting the extension, allowing us to remain compliant. Although our bureau is still experiencing staffing shortages, and we are now assisting with the Sheriffs transition, we are happy to announce that we have successfully filled most of the Grants Section positions, and we have successfully completed 100% of our sub-recipient monitoring.	11/16/2024	Amado, Samir. Police Sergeant, Fiscal Administration Bureau, Police