

# **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, 2021

## Contents

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Independent auditor's report on internal control over financial reporting and on compliance and other matters based on an audit of financial statements performed in accordance with <i>Government Auditing Standards</i>	1-2
Independent auditor's 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	3-5
Schedule of expenditures of federal awards and state financial assistance	6-25
Notes to schedule of expenditures of federal awards and state financial assistance	26
Schedule of findings and questioned costs	27-36
Schedule of prior year audit findings	37

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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, 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, 2021, 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 30, 2022. 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:

<b>Component Units/Funds</b>	<b>Opinion Unit</b>
• Miami-Dade Housing Agency – State Housing Initiatives Program	governmental activities
• Miami-Dade Housing Agency – Documentary Stamp Surtax Program	governmental activities
• Miami-Dade Housing Agency – Other Housing Programs	governmental activities
• Miami-Dade County Clerk of the Circuit and County Courts – Special Revenue Fund	governmental activities
• Miami-Dade Housing Agency – Section 8 Allocation Properties Fund	business-type activities
• Miami-Dade Housing Agency – Mixed Income Properties Fund	business-type activities
• Miami-Dade Vizcaya Museum and Gardens Trust, Inc	business-type activities
• Miami-Dade Water and Sewer Department	business-type activities – major fund
• Public Health Trust of Miami-Dade County	business-type activities – major fund
• Miami-Dade Transit Department	business-type activities – major fund
• Miami-Dade Aviation Department	business-type activities – major fund
• Miami-Dade Housing Finance Authority	discretely presented component unit
• Jackson Memorial Foundation, Inc.	discretely presented component unit
• Miami-Dade Housing Agency – State Housing Initiatives Program	aggregate remaining fund information
• Miami-Dade Housing Agency – Documentary Stamp Surtax Program	aggregate remaining fund information
• Miami-Dade Housing Agency – Other Housing Programs	aggregate remaining fund information
• Miami-Dade Housing Agency – Section 8 Allocation Properties Fund	aggregate remaining fund information
• Miami-Dade Housing Agency – Mixed Income Properties Fund	aggregate remaining fund information
• Miami-Dade Vizcaya Museum and Gardens Trust, Inc	aggregate remaining fund information
• Miami-Dade County Clerk of the Circuit and County Courts – Special Revenue Fund	aggregate remaining fund information
• Miami-Dade County Clerk of the Circuit and County Courts – Fiduciary Fund	aggregate remaining fund information
• Public Health Trust of Miami-Dade County – Pension Trust Fund	aggregate remaining fund information

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 Government Accounting Standards Board Statement No. 84, *Fiduciary Activities*, effective October 1, 2020. Our report is not modified with respect to this matter.

### **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 have not been identified. However, as described in the accompanying *schedule of findings and questioned costs*, we did identify 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 deficiencies described in the accompanying *schedule of findings and questioned costs* as items IC 2021-001, IC 2021-003 and IC 2021-004 to be material weaknesses.

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 IC 2021-002 and IC 2021-005 to be significant deficiencies.

### **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 Findings**

The County's response to the findings identified in our audit are described in the accompanying *schedule of findings and questions costs*. The County's responses were not subjected to the auditing procedures applied in the audit of the financial statements and, accordingly, we express no opinion on them.

### **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*

Miami, Florida  
June 30, 2022



**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 Major State Project**

We have audited Miami-Dade County, Florida's (the County) compliance with the types of compliance requirements described in the OMB *Compliance Supplement* and the requirements described in the *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 projects for the year ended September 30, 2021. The County's major federal programs and state projects are identified in the summary of auditors' results section of the accompanying Schedule of Findings and Questioned Costs.

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; the Miami-Dade Housing Agency; and Miami-Dade Water and Sewer Department, which received \$82,014,030, \$328,006,967, \$80,039,504, \$439,960,899, and \$26,805,135, 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, 2021. Our audit, described below, did not include the operations of the Miami-Dade Aviation Department, Miami-Dade Department, Public Health Trust of Miami-Dade County, the Miami-Dade Housing Agency, and Miami-Dade Water and Sewer Department 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)*.

**Management's Responsibility**

Management is responsible for compliance with federal and state statutes, regulations, and the terms and conditions of its federal awards and state financial assistance applicable to its federal programs and state projects.

**Auditor's Responsibility**

Our responsibility is to express an opinion on compliance for each of the County's major federal programs and state projects based on our audit of the types of compliance requirements referred to above. We conducted our audit of compliance 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 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. Those standards, the Uniform Guidance and Chapter 10.550, require that we plan and perform the audit to obtain reasonable assurance about whether noncompliance with the types of compliance requirements referred to above that could have a direct and material effect on a major federal program or major state project occurred. An audit includes examining, on a test basis, evidence about the County's compliance with those requirements and performing such other procedures as we considered necessary in the circumstances.

We believe that our audit provides a reasonable basis for our opinion on compliance for each major federal program and state project. However, our audit does not provide a legal determination of the County's compliance.

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

In our opinion, the County complied, in all material respects, with the types of compliance requirements referred to above that could have a direct and material effect on each of its major federal programs and major state projects for the year ended September 30, 2021.

### **Other Matters**

The results of our auditing procedures disclosed instances of noncompliance which are required to be reported in accordance with the Uniform Guidance and which are described in the accompanying schedule of findings and questioned costs as items CF 2021-001 and CF 2021-002. Our opinion on each major federal program is not modified with respect to this matter.

The County's response to the noncompliance findings identified in our audit is described in the accompanying schedule of findings and questioned costs. The County's response was not subjected to the auditing procedures applied in the audit of compliance and, accordingly, we express no opinion on the response.

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

Management of the County is responsible for establishing and maintaining effective internal control over compliance with the types of compliance requirements referred to above. In planning and performing our audit of compliance, we considered the County's internal control over compliance with the types of requirements that could have a direct and material effect on each major federal program and major state project to determine the auditing procedures that are appropriate in the circumstances for the purpose of expressing our opinion on compliance for each major federal program and major state project and to test and report on internal control over compliance in accordance with the Uniform Guidance and Chapter 10.550, but not for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, we do not express an opinion on the effectiveness of the County's internal control over compliance.

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

Our consideration of internal control over compliance was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies and therefore, material weaknesses or significant deficiencies may exist that have not been identified. We did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses. However, we did identify certain deficiencies in internal control over compliance, as described in the accompanying schedule of findings and questioned costs as items IC 2021-006 and IC 2021-007 that we consider to be significant deficiencies.

The County's response to the internal control over compliance findings identified in our audit are described in the accompanying schedule of findings and questioned costs. The County's response was not subjected to the 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. 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, 2021, and the related notes to the financial statements, which collectively comprise the County's basic financial statements. We issued our report thereon dated June 30, 2022, 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. 84, *Fiduciary Activities*, effective October 1, 2020. Our report is not modified with respect to this matter. Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the basic financial statements. The accompanying schedule of expenditures of federal awards and state financial assistance is presented for purposes of additional analysis as required by the Uniform Guidance and Chapter 10.550, and is not a required part of the basic financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statements. The information has been subjected to the auditing procedures applied in the audit of the financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with 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*

Miami, Florida  
July 27, 2022, except for our report on the Schedule of Expenditures  
of Federal Awards and State Financial Assistance, for which the date  
is June 30, 2022

MIAMI-DADE COUNTY, FLORIDA  
 SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS AND STATE FINANCIAL ASSISTANCE  
 FISCAL YEAR ENDED SEPTEMBER 30, 2021

FEDERAL GRANTOR/PASS-THROUGH GRANTOR/PROGRAM OR CLUSTER TITLE	ASSISTANCE LISTING NUMBER	GRANT/CONTRACT NUMBER	PASS-THROUGH ENTITY IDENTIFYING NUMBER	PROVIDED TO SUBRECIPIENTS	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	\$	107,024
National School Lunch Program	10.555		Y6010		21,661
					<u>128,685</u>
<b>PASSED-THROUGH FLORIDA DEPARTMENT OF AGRICULTURE &amp; CONSUMER SERVICES</b>					
Summer Food Service Program for Children	10.559		04-225		<u>2,245,622</u>
<b>Total Child Nutrition Cluster</b>					<u>2,374,307</u>
<b>PASSED-THROUGH FLORIDA DEPARTMENT OF ELDERLY AFFAIRS</b>					
Child and Adult Care Food Program	10.558		Y6010		<u>(41,417)</u>
<b>TOTAL UNITED STATES DEPARTMENT OF AGRICULTURE</b>					<u>\$ 2,332,890</u>
<b>UNITED STATES DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT</b>					
<b>CDBG: Entitlement Grants Cluster:</b>					
<b>PASSED-THROUGH MIAMI-DADE PUBLIC HOUSING &amp; COMMUNITY DEVELOPMENT</b>					
Community Development Block Grants/Entitlement Grants	14.218		5793	\$	7,299
Community Development Block Grants/Entitlement Grants	14.218		5713		5,194
					<u>12,493</u>
<b>Total CDBG: Entitlement Grants Cluster</b>					<u>12,493</u>
<b>Direct Programs:</b>					
Emergency Solutions Grant Program	14.231	E-17-UC-12-0006		\$	528,541
					<u>974,574</u>
<b>PASSED-THROUGH FLORIDA DEPARTMENT OF CHILDREN AND FAMILIES</b>					
Emergency Solutions Grant Program	14.231		KP009	185,604	185,604
COVID-19 - Emergency Solutions Grant Program - CARES ACT	14.231		KP009-0001	1,609,961	2,711,206
				<u>1,795,565</u>	<u>2,896,810</u>
<b>Total Emergency Solutions Grant Program</b>					<u>2,324,106</u>
					<u>3,871,384</u>

(continued)



FEDERAL GRANTOR/PASS-THROUGH GRANTOR/PROGRAM OR CLUSTER TITLE	ASSISTANCE LISTING NUMBER	GRANT/CONTRACT NUMBER	PASS-THROUGH ENTITY IDENTIFYING NUMBER	PROVIDED TO SUBRECIPIENTS	FEDERAL EXPENDITURES
<b>UNITED STATES DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT (CONTINUED)</b>					
<b>Direct Programs:</b>					
Continuum of Care Program	14.267	FLORIDA0169L4D001912- FLORIDA0839L4D001900		16,091,962	22,662,150
Continuum of Care Program	14.267	FL0169L4D00201- FL0839L4D002001		569,931	605,561
Continuum of Care Program	14.267	FLORIDA0165L4D001811- FLORIDA0748L4D001800		<u>3,975,376</u>	<u>4,526,385</u>
				<u>20,637,269</u>	<u>27,794,096</u>
<b>TOTAL UNITED STATES DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT</b>				<b>\$ 22,961,375</b>	<b>\$ 31,677,973</b>
<b>UNITED STATES DEPARTMENT OF THE INTERIOR</b>					
<b>PASSED-THROUGH FLORIDA DEPARTMENT OF AGRICULTURE &amp; CONSUMER SERVICES</b>					
Cooperative Endangered Species Conservation Fund	15.615		26629		<u>\$ 327</u>
<b>PASSED-THROUGH FLORIDA DEPARTMENT OF STATE</b>					
Historic Preservation Fund Grants-In-Aid	15.904		20.h.sm.100.133		<u>2,504</u>
<b>TOTAL UNITED STATES DEPARTMENT OF THE INTERIOR</b>					<b>\$ 2,831</b>
<b>UNITED STATES DEPARTMENT OF JUSTICE</b>					
<b>Direct Programs:</b>					
Office on Violence Against Women Special Projects	16.029	2017-TA-AX-K005			<u>\$ (645)</u>
<b>Direct Programs:</b>					
COVID-19 -US Emergency Supplemental Funding Program-CARES ACT	16.034	2020-VD-BX-0684			<u>1,378,078</u>
<b>Direct Programs:</b>					
Services for Trafficking Victims	16.320	2018-VT-BX-K089			218,429
Services for Trafficking Victims	16.320	2019-VT-BX-0105		\$ 9,698	165,501
Services for Trafficking Victims	16.320	2016-VT-BX-K025			<u>(2,418)</u>
				<u>9,698</u>	<u>381,512</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>10,231</u>

(continued)

<b>FEDERAL GRANTOR/PASS-THROUGH GRANTOR/PROGRAM OR CLUSTER TITLE</b>	<b>ASSISTANCE LISTING NUMBER</b>	<b>GRANT/CONTRACT NUMBER</b>	<b>PASS-THROUGH ENTITY IDENTIFYING NUMBER</b>	<b>PROVIDED TO SUBRECIPIENTS</b>	<b>FEDERAL EXPENDITURES</b>
<b>UNITED STATES DEPARTMENT OF JUSTICE (CONTINUED)</b>					
<b>Direct Programs:</b>					
National Institute of Justice Research, Evaluation, and Development Project Grants	16.560	2019-DU-BX-0002			<u>364,709</u>
<b>PASSED-THROUGH FLORIDA COALITION AGAINST DOMESTIC VIOLENCE</b>					
Crime Victim Assistance	16.575		20-2222-IFP-LEGAL-VOCA		1,113
Crime Victim Assistance	16.575		20-2222-EJ-VOCA		<u>(1,327)</u>
					<u>(214)</u>
<b>PASSED-THROUGH FLORIDA DEPARTMENT OF LEGAL AFFAIRS/OFFICE OF ATTORNEY GENERAL</b>					
Crime Victim Assistance	16.575		VOCA-2020-00697		733,972
Crime Victim Assistance	16.575		VOCA-2019-00299		(2,895)
Crime Victim Assistance	16.575		VOCA-2020-00625		1,596,502
Crime Victim Assistance	16.575		VOCA-2019-00140		<u>(592)</u>
					<u>2,326,987</u>
<b>Total Crime Victim Assistance</b>					<u>2,326,773</u>
<b>Direct Programs:</b>					
Drug Court Discretionary Grant Program	16.585	Not applicable			<u>(691)</u>
<b>PASSED-THROUGH FLORIDA DEPARTMENT OF CHILDREN AND FAMILIES</b>					
Violence Against Women Formula Grants	16.588		LN062		53,490
Violence Against Women Formula Grants	16.588		LN143		<u>14,340</u>
					<u>67,830</u>
<b>Direct Programs:</b>					
State Criminal Alien Assistance Program	16.606	2020-AP-BX-1139			<u>219,248</u>
<b>Direct Programs:</b>					
Public Safety Partnership and Community Policing Grants	16.710	2017-UL-WX-0034			1,014,967
Public Safety Partnership and Community Policing Grants	16.710	2016-UL-WX-0023			<u>22,436</u>
					<u>1,037,403</u>
<b>Direct Programs:</b>					
Special Data Collections and Statistical Studies	16.734	2015-MU-MU-K042			<u>132,661</u>
<b>Direct Programs:</b>					
PREA Program: Strategic Support for PREA Implementation	16.735	2020-DJ-BX-0898			42,771
PREA Program: Strategic Support for PREA Implementation	16.735	2019-DJ-BX-0420			<u>214,944</u>
					<u>257,715</u>

(continued)

FEDERAL GRANTOR/PASS-THROUGH GRANTOR/PROGRAM OR CLUSTER TITLE	ASSISTANCE LISTING NUMBER	GRANT/CONTRACT NUMBER	PASS-THROUGH ENTITY IDENTIFYING NUMBER	PROVIDED TO SUBRECIPIENTS	FEDERAL EXPENDITURES
<b>UNITED STATES DEPARTMENT OF JUSTICE (CONTINUED)</b>					
<b>PASSED-THROUGH FLORIDA DEPARTMENT OF LAW ENFORCEMENT</b>					
Edward Byrne Memorial Justice Assistance Grant Program	16.738		2019-JAGC-DADE-3-Y5-175		63,155
Edward Byrne Memorial Justice Assistance Grant Program	16.738		2019-JAGC-DADE-12-N2-116		30,345
Edward Byrne Memorial Justice Assistance Grant Program	16.738		2021-JAGC-DADE-9-5R-110		168,257
Edward Byrne Memorial Justice Assistance Grant Program	16.738		2020-JAGC-DADE-8-Y5-158		176,523
Edward Byrne Memorial Justice Assistance Grant Program	16.738		2017-JAGC-DADE-8-F9-096		(346,095)
Edward Byrne Memorial Justice Assistance Grant Program	16.738		2020-JAGC-DADE-6-Y5-165		10,326
					<u>102,511</u>
<b>Direct Programs:</b>					
Edward Byrne Memorial Justice Assistance Grant Program	16.738	2018-DJ-BX-0677			(10,298)
Edward Byrne Memorial Justice Assistance Grant Program	16.738	2017-DJ-BX-0721			254,623
					<u>244,325</u>
<b>Total Edward Byrne Memorial Justice Assistance Grant Program</b>					
					<u>346,836</u>
<b>Direct Programs:</b>					
DNA Backlog Reduction Program	16.741	2019-DN-BX-0090			428,124
DNA Backlog Reduction Program	16.741	2018-DN-BX-0111			96,500
DNA Backlog Reduction Program	16.741	2020-DN-BX-0052			192,228
					<u>716,852</u>
<b>Direct Programs:</b>					
Paul Coverdell Forensic Sciences Improvement Grant Program	16.742	2019-CD-BX-0011			136,585
<b>PASSED-THROUGH FLORIDA DEPARTMENT OF LAW ENFORCEMENT</b>					
Paul Coverdell Forensic Sciences Improvement Grant Program	16.742		2020-CD-BX-0008		43,806
<b>Total Paul Coverdell Forensic Sciences Improvement Grant Program</b>					
					<u>180,391</u>
<b>Direct Programs:</b>					
Criminal and Juvenile Justice and Mental Health Collaboration Program	16.745	2019-MO-BX-0015			138,940
<b>Direct Programs:</b>					
Second Chance Act Reentry Initiative	16.812	2019-RW-BX-0005			137,320
Second Chance Act Reentry Initiative	16.812	2018-CZ-BX-0017		37,000	84,640
				<u>37,000</u>	<u>221,960</u>

(continued)

<b>FEDERAL GRANTOR/PASS-THROUGH GRANTOR/PROGRAM OR CLUSTER TITLE</b>	<b>ASSISTANCE LISTING NUMBER</b>	<b>GRANT/CONTRACT NUMBER</b>	<b>PASS-THROUGH ENTITY IDENTIFYING NUMBER</b>	<b>PROVIDED TO SUBRECIPIENTS</b>	<b>FEDERAL EXPENDITURES</b>
<b>UNITED STATES DEPARTMENT OF JUSTICE (CONTINUED)</b>					
<b>Direct Programs:</b> Innovations in Community-Based Crime Reduction	16.817	2018-BJ-BX-0160		382,894	536,860
<b>Direct Programs:</b> Comprehensive Opioid Abuse Site-Based Program	16.838	2019-AR-BX-K009		64,000	307,979
<b>Direct Programs:</b> Opioid Affected Youth Initiative	16.842	2018-YB-FX-K002		176,315	360,475
<b>Direct Programs:</b> Equitable Sharing Program	16.922	Not applicable			277,755
<b>TOTAL UNITED STATES DEPARTMENT OF JUSTICE</b>				\$ 669,907	\$ 9,262,872
<b>UNITED STATES DEPARTMENT OF LABOR</b>					
<b>WIOA Cluster:</b> <b>PASSED-THROUGH SOUTH FLORIDA WORKFORCE INVESTMENT BOARD</b> WIOA Youth Activities	17.259		WS-YS-OSY-PY'19-11-00		\$ 660
<b>Total WIOA Cluster</b>					660
<b>PASSED-THROUGH FLORIDA DEPARTMENT OF EDUCATION</b>					
National Farmworker Jobs Program	17.264		761-4052B-2CFJ1		42,451
National Farmworker Jobs Program	17.264		761-4051B-1CFJ1		286,289
National Farmworker Jobs Program	17.264		761-4050B-0CFJ1		7,313
					336,053
<b>TOTAL UNITED STATES DEPARTMENT OF LABOR</b>				\$	336,713

(continued)

FEDERAL GRANTOR/PASS-THROUGH GRANTOR/PROGRAM OR CLUSTER TITLE	ASSISTANCE LISTING NUMBER	GRANT/CONTRACT NUMBER	PASS-THROUGH ENTITY IDENTIFYING NUMBER	PROVIDED TO SUBRECIPIENTS	FEDERAL EXPENDITURES
<b>UNITED STATES DEPARTMENT OF TRANSPORTATION</b>					
<b>Highway Planning and Construction Cluster:</b>					
<b>PASSED-THROUGH FLORIDA DEPARTMENT OF TRANSPORTATION</b>					
Highway Planning and Construction	20.205		G1S16	\$	123
Highway Planning and Construction	20.205		G1R14		91
Highway Planning and Construction	20.205		G1I34		116,569
Highway Planning and Construction	20.205		G1I22		119,379
Highway Planning and Construction	20.205		G1H84		157,402
Highway Planning and Construction	20.205		G1966		50,156
Highway Planning and Construction	20.205		G0W48		18,769
Highway Planning and Construction	20.205		G0U47		76,891
Highway Planning and Construction	20.205		G0U46		71,071
Highway Planning and Construction	20.205		G0R74		7,849
Highway Planning and Construction	20.205		G1L52		554
Highway Planning and Construction	20.205		G1J11		1,646,118
Highway Planning and Construction	20.205		G1B36		93,013
Highway Planning and Construction	20.205		G1073		3,953,303
Highway Planning and Construction	20.205		G0Y75		(24)
					<u>6,311,264</u>
<b>Total Highway Planning and Construction Cluster</b>					<u>6,311,264</u>
<b>PASSED-THROUGH FLORIDA DEPARTMENT OF TRANSPORTATION</b>					
Metropolitan Transportation Planning and State and Non-Metropolitan Planning and Research	20.505		G1S39		1,243,316
Metropolitan Transportation Planning and State and Non-Metropolitan Planning and Research	20.505		G1F27		447,261
					<u>1,690,577</u>
<b>Highway Safety Cluster:</b>					
<b>PASSED-THROUGH FLORIDA DEPARTMENT OF TRANSPORTATION</b>					
State and Community Highway Safety	20.600		G1T74		194,632
State and Community Highway Safety	20.600		G1T73		138,816
					<u>333,448</u>
<b>PASSED-THROUGH FLORIDA DEPARTMENT OF TRANSPORTATION</b>					
National Priority Safety Programs	20.616		G1U48		194,160
National Priority Safety Programs	20.616		G1U19		219,199
National Priority Safety Programs	20.616		G1F01		(229)
					<u>413,130</u>
<b>Total Highway Safety Cluster</b>					<u>746,578</u>
<b>Direct Programs:</b>					
Nationally Significant Freight and Highway Projects	20.934	693JF71910025			<u>2,085,440</u>
<b>TOTAL UNITED STATES DEPARTMENT OF TRANSPORTATION</b>				\$	<u>10,833,859</u>

(continued)

FEDERAL GRANTOR/PASS-THROUGH GRANTOR/PROGRAM OR CLUSTER TITLE	ASSISTANCE LISTING NUMBER	GRANT/CONTRACT NUMBER	PASS-THROUGH ENTITY IDENTIFYING NUMBER	PROVIDED TO SUBRECIPIENTS	FEDERAL EXPENDITURES
<b>UNITED STATES DEPARTMENT OF THE TREASURY</b>					
<b>Direct Programs:</b>					
Equitable Sharing	21.016	Not applicable			<u>23,602</u>
<b>Direct Programs:</b>					
COVID-19 - Coronavirus Relief Fund - CARES ACT	21.019	SLT0116		\$ 93,660,235	\$ 290,611,957
COVID-19 - Coronavirus Relief Fund - ARP ACT	21.019	1505-0271			<u>19,260,903</u>
				<u>93,660,235</u>	<u>309,872,860</u>
<b>PASSED-THROUGH FLORIDA DEPARTMENT OF TRANSPORTATION</b>					
COVID-19 - CORONAVIRUS STATE AND LOCAL FISCAL RECOVERY FUNDS - ARP ACT	21.027		G2061		<u>40,197,251</u>
<b>TOTAL UNITED STATES DEPARTMENT OF THE TREASURY</b>				<u>\$ 93,660,235</u>	<u>\$ 350,093,713</u>
<b>NATIONAL ENDOWMENT FOR THE ARTS</b>					
<b>Direct Programs:</b>					
Promotion of the Arts Grants to Organizations and Individuals	45.024	1861992-62-20			<u>\$ 10,000</u>
<b>PASSED-THROUGH FLORIDA HUMANITIES COUNCIL, INC.</b>					
Promotion of the Humanities Federal/State Partnership	45.129		GR_0420_4785_2599		<u>\$ 2,500</u>
<b>TOTAL NATIONAL ENDOWMENT FOR THE ARTS</b>					<u>\$ 12,500</u>
<b>INSTITUTE OF MUSEUM AND LIBRARY SERVICES</b>					
<b>PASSED-THROUGH FLORIDA DEPARTMENT OF STATE</b>					
Grants to States	45.310		20-LSTA-B-12		\$ 189,083
COVID 19-Grants to States-CARES ACT	45.310		20-CARES-10		<u>92,203</u>
					<u>281,286</u>
<b>TOTAL INSTITUTE OF MUSEUM AND LIBRARY SERVICES</b>					<u>\$ 281,286</u>
<b>UNITED STATES SMALL BUSINESS ADMINISTRATION</b>					
<b>Direct Programs:</b>					
COVID-19 - Shuttered Venue Operators Grants (SVOG) - ARP ACT	59.075	SBAHQ21SV0059391.2		\$	718,867
COVID-19 - Shuttered Venue Operators Grants (SVOG) - ARP ACT	59.075	SBAHQ21SV005939.2			16,000
COVID-19 - Shuttered Venue Operators Grants (SVOG) - ARP ACT	59.075	SBAHQ21SV003673.2			<u>386,221</u>
					<u>1,121,088</u>
<b>TOTAL UNITED STATES SMALL BUSINESS ADMINISTRATION</b>					<u>\$ 1,121,088</u>

(continued)

<b>FEDERAL GRANTOR/PASS-THROUGH GRANTOR/PROGRAM OR CLUSTER TITLE</b>	<b>ASSISTANCE LISTING NUMBER</b>	<b>GRANT/CONTRACT NUMBER</b>	<b>PASS-THROUGH ENTITY IDENTIFYING NUMBER</b>	<b>PROVIDED TO SUBRECIPIENTS</b>	<b>FEDERAL EXPENDITURES</b>
<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-20-057			\$ 76,425
<b>TOTAL UNITED STATES DEPARTMENT OF VETERANS AFFAIRS</b>					<u>\$ 76,425</u>
<b>ENVIRONMENTAL PROTECTION AGENCY</b>					
<b>Direct Programs:</b> Air Pollution Control Program Support	66.001	402420			\$ 398,416
<b>Direct Programs:</b> Search, Investigations, Demonstrations, and Special Purpose Activities Relating to the Clean Air Act	66.034	01D06220			180,000
<b>TOTAL ENVIRONMENTAL PROTECTION AGENCY</b>					<u>\$ 578,416</u>
<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		\$ 118,303
<b>TOTAL UNITED STATES DEPARTMENT OF ENERGY</b>					<u>\$ 118,303</u>
<b>UNITED STATES DEPARTMENT OF EDUCATION</b>					
<b>Direct Programs:</b> Adult Education National Leadership Activities	84.191	V191D150034-17			\$ 5,375
<b>PASSED-THROUGH FLORIDA DEPARTMENT OF EDUCATION</b> COVID-19 - Education Stabilization Fund - CARES ACT	84.425C		99B-1230J-1PG01		20,069
<b>TOTAL UNITED STATES DEPARTMENT OF EDUCATION</b>					<u>\$ 25,444</u>

(continued)

FEDERAL GRANTOR/PASS-THROUGH GRANTOR/PROGRAM OR CLUSTER TITLE	ASSISTANCE LISTING NUMBER	GRANT/CONTRACT NUMBER	PASS-THROUGH ENTITY IDENTIFYING NUMBER	PROVIDED TO SUBRECIPIENTS	FEDERAL EXPENDITURES
<b>ELECTION ASSISTANCE COMMISSION</b>					
<b>PASSED-THROUGH FLORIDA DEPARTMENT OF STATE</b> Help America Vote Act Requirements Payments	90.401		2019-2020-0001-DAD		\$ 95
<b>Direct Programs:</b>					
COVID-19 - 2018 HAVA Election Security Grants - CARES ACT	90.404	2020-001-DAD			47,076
2018 HAVA Election Security Grants	90.404	2021-001-DAD			50,000
					<u>97,076</u>
<b>TOTAL ELECTION ASSISTANCE COMMISSION</b>					<u>\$ 97,171</u>
<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 - CRRSA ACT	93.044		KCV-2118		\$ 34,201
Special Programs for the Aging, Title III, Part B, Grants for Supportive Services and Senior Centers	93.044		AA-1918		3,964
Special Programs for the Aging, Title III, Part B, Grants for Supportive Services and Senior Centers	93.044		AA-2118		505,227
Special Programs for the Aging, Title III, Part B, Grants for Supportive Services and Senior Centers	93.044		AA-2018		415,305
					<u>958,697</u>
<b>PASSED-THROUGH ALLIANCE FOR AGING, INC</b>					
COVID 19-Special Programs for the Aging, Title III, Part C, Nutrition Services-CRRSA ACT	93.045		KCV-2118		407,220
Special Programs for the Aging, Title III, Part C, Nutrition Services	93.045		AA-2118		170,463
Special Programs for the Aging, Title III, Part C, Nutrition Services	93.045		AA-2118		647,372
COVID 19-Special Programs for the Aging, Title III, Part C, Nutrition Services-CARES ACT	93.045		AA-2018		(626,274)
COVID 19-Special Programs for the Aging, Title III, Part C, Nutrition Services-CARES ACT	93.045		AA-2018		(315,527)
					<u>283,254</u>
<b>PASSED-THROUGH ALLIANCE FOR AGING, INC</b>					
Nutrition Services Incentive Program	93.053		AA-2118		104,620
Nutrition Services Incentive Program	93.053		AA-2018		226,183
					<u>330,803</u>
<b>Total Aging Cluster</b>					<u>1,572,754</u>
<b>PASSED-THROUGH ALLIANCE FOR AGING, INC</b>					
National Family Caregiver Support, Title III, Part E	93.052		AA-2118		35,884
National Family Caregiver Support, Title III, Part E	93.052		AA-2018		(710)
					<u>35,174</u>
<b>Direct Programs:</b>					
Comprehensive Community Mental Health Services for Children with Serious Emotional Disturbances (SED)	93.104	1H79SM080142-01		\$ 986,960	986,960

(continued)



FEDERAL GRANTOR/PASS-THROUGH GRANTOR/PROGRAM OR CLUSTER TITLE	ASSISTANCE LISTING NUMBER	GRANT/CONTRACT NUMBER	PASS-THROUGH ENTITY IDENTIFYING NUMBER	PROVIDED TO SUBRECIPIENTS	FEDERAL EXPENDITURES
<b>UNITED STATES DEPARTMENT OF HEALTH AND HUMAN SERVICES (CONTINUED)</b>					
<b>Direct Programs:</b>					
Substance Abuse and Mental Health Services Projects of Regional and National Significance	93.243	1H79T1081906			270,542
Substance Abuse and Mental Health Services Projects of Regional and National Significance	93.243	1H79T1081027			263,411
Substance Abuse and Mental Health Services Projects of Regional and National Significance	93.243	1H79T1080838			282,842
Substance Abuse and Mental Health Services Projects of Regional and National Significance	93.243	1H79T1026783			(3,612)
Substance Abuse and Mental Health Services Projects of Regional and National Significance	93.243	1H79T1082402-01			203,837
					<u>1,017,020</u>
<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		162,422
COVID 19-Public Health Emergency Response: Cooperative Agreement for Emergency Response: Public Health Crisis Response-CARES ACT	93.354		KCA-2018		1,332,302
COVID 19-Public Health Emergency Response: Cooperative Agreement for Emergency Response: Public Health Crisis Response-CARES ACT	93.354		KCA-2018		294,113
					<u>1,788,837</u>
<b>Temporary Assistance for Needy Families (TANF) Cluster</b>					
<b>PASSED-THROUGH FLORIDA DEPARTMENT OF CHILDREN AND FAMILIES</b>					
Temporary Assistance for Needy Families	93.558		KP009	\$ 45,865	45,865
Temporary Assistance for Needy Families	93.558		LN061		505,341
				45,865	<u>551,206</u>
<b>PASSED-THROUGH FLORIDA DEPARTMENT OF CHILDREN AND FAMILIES</b>					
Temporary Assistance for Needy Families	93.558		LN143		166,515
					<u>717,721</u>
<b>Total Temporary Assistance for Needy Families (TANF) Cluster</b>					
<b>PASSED-THROUGH FLORIDA DEPARTMENT OF REVENUE</b>					
Child Support Enforcement	93.563		COC13		<u>2,608,098</u>
<b>PASSED-THROUGH FLORIDA DEPARTMENT OF ECONOMIC OPPORTUNITY</b>					
COVID-19 - Low-Income Home Energy Assistance - ARP ACT	93.568		E2009		610,976
Low-Income Home Energy Assistance	93.568		17EA-OF-11-23-01-017		7,833,792
Low-Income Home Energy Assistance	93.568		17EA-OF-11-23-01-017		3,868,576
COVID-19 - Low-Income Home Energy Assistance - CARES ACT	93.568		17EA-OF-11-23-01-017		5,861,736
Low-Income Home Energy Assistance	93.568		17-WX-OG-11-23-04-018		41,588
					<u>18,216,668</u>
<b>477 Cluster:</b>					
<b>PASSED-THROUGH FLORIDA DEPARTMENT OF ECONOMIC OPPORTUNITY</b>					
Community Services Block Grant	93.569		E2009		1,573,990
Community Services Block Grant	93.569		17-SB-0D-11-23-01-116		1,570,416
COVID 19-Community Services Block Grant-CARES ACT	93.569		17-SB-0D-11-23-01-116		729,173
<b>Total 477 Cluster</b>					<u>3,873,579</u>
<b>Head Start Cluster:</b>					
<b>Direct Programs:</b>					
Head Start	93.600	04HP000219-03-00		313,281	482,414
Head Start	93.600	04HP000219-02		1,950,023	3,087,965
COVID 19-Head Start-CARES ACT	93.600	04HP000219-02		42,936	203,092
Head Start	93.600	04HP000219-01		431	3,641
COVID 19-Head Start-CARES ACT	93.600	04HP000219-01		-	42,857
				2,306,671	<u>3,819,969</u>

(continued)

FEDERAL GRANTOR/PASS-THROUGH GRANTOR/PROGRAM OR CLUSTER TITLE	ASSISTANCE LISTING NUMBER	GRANT/CONTRACT NUMBER	PASS-THROUGH ENTITY IDENTIFYING NUMBER	PROVIDED TO SUBRECIPIENTS	FEDERAL EXPENDITURES
<b>UNITED STATES DEPARTMENT OF HEALTH AND HUMAN SERVICES (CONTINUED)</b>					
<b>Direct Programs:</b>					
Head Start	93.600	04HP000158-03-00		662,299	741,135
Head Start	93.600	04HP000158-02		7,799,862	8,601,804
COVID-19 - Head Start - CARES ACT	93.600	04HP000158-02		225,758	482,788
COVID-19 - Head Start - ARP ACT	93.600	04HE000544-01-01		6,519	6,519
COVID-19 - Head Start - CRRSA ACT	93.600	04HE000544-01-01		123,281	191,919
Head Start	93.600	04CH012096-01-00		4,063,759	5,025,291
Head Start	93.600	04CH010192-06		48,956,007	57,326,585
COVID-19 - Head Start - CARES ACT	93.600	04CH010192-06		4,016,295	4,975,471
Head Start	93.600	04CH010192-05		3,378,769	4,190,842
COVID-19 - Head Start - CARES ACT	93.600	04CH010192-05		-	223,032
<b>Total Head Start Cluster</b>				<u>71,539,220</u>	<u>85,585,355</u>
<b>PASSED-THROUGH FLORIDA DEPARTMENT OF REVENUE</b>					
Child Support Enforcement Demonstrations and Special Projects	93.601		CSLD3		<u>75,062</u>
<b>PASSED-THROUGH FLORIDA DEPARTMENT OF CHILDREN AND FAMILIES</b>					
Family Violence Prevention and Services/Domestic Violence Shelter and Supportive Services	93.671		LN061		648,388
<b>PASSED-THROUGH FLORIDA DEPARTMENT OF CHILDREN AND FAMILIES</b>					
Family Violence Prevention and Services/Domestic Violence Shelter and Supportive Services	93.671		LN143		<u>170,966</u>
					<u>819,354</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			<u>87,818</u>
<b>PASSED-THROUGH SOUTH FLORIDA BEHAVIORAL HEALTH NETWORK</b>					
Opioid STR	93.788		ME225-11-28		81,748
Opioid STR	93.788		ME225-12-28		<u>25,000</u>
					<u>106,748</u>
<b>PASSED-THROUGH UNIVERSITY OF MARYLAND, BALTIMORE</b>					
Medical Library Assistance	93.879		UG4LM012340-05		3,025
Medical Library Assistance	93.879		5UG4LM012340-05		<u>22,899</u>
					<u>25,924</u>
<b>Direct Programs:</b>					
COVID-19 - HIV Emergency Relief Project Grants - CARES ACT	93.914	H9AHA36907		428,617	482,252
HIV Emergency Relief Project Grants	93.914	H89HA00005		9,269,905	10,167,152
HIV Emergency Relief Project Grants	93.914	H89HA00005		9,474,970	10,333,815
HIV Emergency Relief Project Grants	93.914	H89HA00005		(2,249)	(2,249)
				<u>19,171,243</u>	<u>20,980,970</u>

(continued)

<b>FEDERAL GRANTOR/PASS-THROUGH GRANTOR/PROGRAM OR CLUSTER TITLE</b>	<b>ASSISTANCE LISTING NUMBER</b>	<b>GRANT/CONTRACT NUMBER</b>	<b>PASS-THROUGH ENTITY IDENTIFYING NUMBER</b>	<b>PROVIDED TO SUBRECIPIENTS</b>	<b>FEDERAL EXPENDITURES</b>
<b>UNITED STATES DEPARTMENT OF HEALTH AND HUMAN SERVICES (CONTINUED)</b>					
<b>PASSED-THROUGH SOUTH FLORIDA BEHAVIORAL HEALTH NETWORK</b>					
Block Grants for Prevention and Treatment of Substance Abuse	93.959		ME225-12-34		52,751
Block Grants for Prevention and Treatment of Substance Abuse	93.959		ME-225-11-34		131,393
Block Grants for Prevention and Treatment of Substance Abuse	93.959		ME-225-10-34		(11,067)
Block Grants for Prevention and Treatment of Substance Abuse	93.959		ME225-9-28		(42)
Block Grants for Prevention and Treatment of Substance Abuse	93.959		ME225-11-28		1,860,105
Block Grants for Prevention and Treatment of Substance Abuse	93.959		ME 225-12-28		792,564
					<u>2,825,704</u>
<b>TOTAL UNITED STATES DEPARTMENT OF HEALTH AND HUMAN SERVICES</b>				\$ 91,743,288	\$ 141,323,746
<b>CORPORATION FOR NATIONAL AND COMMUNITY SERVICE</b>					
<b>Direct Programs:</b>					
Retired and Senior Volunteer Program	94.002	19SRSFLOIDA002			\$ 69,863
Retired and Senior Volunteer Program	94.002	19SRSFLOIDA001			87,317
					<u>157,180</u>
<b>Foster Grandparent/Senior Companion Cluster:</b>					
<b>Direct Programs:</b>					
Foster Grandparent Program	94.011	19SFSFLORIDA006			175,301
Foster Grandparent Program	94.011	19SFSFLORIDA006			89,135
					<u>264,436</u>
<b>Direct Programs:</b>					
Senior Companion Program	94.016	19SCSFLORIDA003			328,655
Senior Companion Program	94.016	19SCSFLORIDA003			329,635
					<u>658,290</u>
<b>Total Foster Grandparent/Senior Companion Cluster</b>					<u>922,726</u>
<b>TOTAL CORPORATION FOR NATIONAL AND COMMUNITY SERVICE</b>					<u>\$ 1,079,906</u>
<b>EXECUTIVE OFFICE OF THE PRESIDENT</b>					
<b>Direct Programs:</b>					
High Intensity Drug Trafficking Areas Program	95.001	G21MI0004A			\$ 136,195
High Intensity Drug Trafficking Areas Program	95.001	G20MI0004A			147,783
High Intensity Drug Trafficking Areas Program	95.001	G19MI0004A			148,363
					<u>432,341</u>
<b>TOTAL EXECUTIVE OFFICE OF THE PRESIDENT</b>					<u>\$ 432,341</u>

(continued)

FEDERAL GRANTOR/PASS-THROUGH GRANTOR/PROGRAM OR CLUSTER TITLE	ASSISTANCE LISTING NUMBER	GRANT/CONTRACT NUMBER	PASS-THROUGH ENTITY IDENTIFYING NUMBER	PROVIDED TO SUBRECIPIENTS	FEDERAL EXPENDITURES
<b>UNITED STATES DEPARTMENT OF HOMELAND SECURITY</b>					
<b>PASSED-THROUGH UNITED WAY OF AMERICA</b>					
COVID 19-Emergency Food and Shelter National Board Program-CARES ACT	97.024		159400-010		\$ 100,607
Emergency Food and Shelter National Board Program	97.024		159400-010		97,621
					<u>198,228</u>
<b>Direct Programs:</b>					
National Urban Search and Rescue (US & R) Response System	97.025	EMW-2020-CA-00049-S01			332,337
National Urban Search and Rescue (US & R) Response System	97.025	EMW-2019-CA-00078			107,538
National Urban Search and Rescue (US & R) Response System	97.025	EMW-2018-CA-USR-0011			668,614
National Urban Search and Rescue (US & R) Response System	97.025	EMW-2018-CA-00024			115,517
National Urban Search and Rescue (US & R) Response System	97.025	EMW-2017-CA-00058			48,364
					<u>1,272,370</u>
<b>PASSED-THROUGH FLORIDA DIVISION OF EMERGENCY MANAGEMENT</b>					
COVID-19 - Disaster Grants - Public Assistance (Presidentially Declared Disasters) - CARES ACT	97.036		Z1875		174,664,164
Disaster Grants - Public Assistance (Presidentially Declared Disasters)	97.036		Z2771		14,743,622
Disaster Grants - Public Assistance (Presidentially Declared Disasters)	97.036		Z0111		26,985,882
					<u>216,393,668</u>
<b>PASSED-THROUGH FLORIDA DIVISION OF EMERGENCY MANAGEMENT</b>					
Hazard Mitigation Grant	97.039		H0207		641,803
Hazard Mitigation Grant	97.039		H0471		2,057
					<u>643,860</u>
<b>PASSED-THROUGH FLORIDA EXECUTIVE OFFICE OF GOVERNOR</b>					
Emergency Management Performance Grants	97.042		G0277		110,583
Emergency Management Performance Grants	97.042		G0157		367,569
					<u>478,152</u>
<b>Direct Programs:</b>					
Assistance to Firefighters Grant	97.044	EMW-2019-FG-02308			24,931
<b>Direct Programs:</b>					
Cooperating Technical Partners	97.045	EMW-2015-CA-00071-S01			35,157
<b>Direct Programs:</b>					
Port Security Grant Program	97.056	EMW-2019-PU-00353			112,177
Port Security Grant Program	97.056	EMW-2018-PU-00055			(129,583)
Port Security Grant Program	97.056	EMW-2017-PU-00217			(137,164)
					<u>(154,570)</u>

(continued)

FEDERAL GRANTOR/PASS-THROUGH GRANTOR/PROGRAM OR CLUSTER TITLE	ASSISTANCE LISTING NUMBER	GRANT/CONTRACT NUMBER	PASS-THROUGH ENTITY IDENTIFYING NUMBER	PROVIDED TO SUBRECIPIENTS	FEDERAL EXPENDITURES
<b>UNITED STATES DEPARTMENT OF HOMELAND SECURITY (CONTINUED)</b>					
<b>PASSED-THROUGH FLORIDA DEPARTMENT OF EMERGENCY MANAGEMENT</b>					
Homeland Security Grant Program	97.067		R0285		32,000
Homeland Security Grant Program	97.067		R0092		6,600
Homeland Security Grant Program	97.067		R0078		365,658
Homeland Security Grant Program	97.067		19-DS-06-11-23-01-242		28,949
					<u>433,207</u>
<b>PASSED-THROUGH CITY OF MIAMI, FLORIDA</b>					
Homeland Security Grant Program	97.067		19-DS-04-11-23-02-319		400,447
Homeland Security Grant Program	97.067		R0075		558,401
					<u>958,848</u>
<b>PASSED-THROUGH FLORIDA EXECUTIVE OFFICE OF GOVERNOR</b>					
Homeland Security Grant Program	97.067		R0284		12,288
Homeland Security Grant Program	97.067		R0094		71,500
Homeland Security Grant Program	97.067		R0093		189,792
Homeland Security Grant Program	97.067		FM445		8,400
					<u>281,980</u>
					<u>1,674,035</u>
<b>PASSED-THROUGH SOUTH FLORIDA REGIONAL TRANSPORTATION AUTHORITY</b>					
Rail and Transit Security Grant Program	97.075		EMW-2018-RA-00021-S01		88,222
<b>Direct Programs:</b>					
Homeland Security Biowatch Program	97.091	2006-ST-091-000012			\$ <u>336,844</u>
<b>TOTAL UNITED STATES DEPARTMENT OF HOMELAND SECURITY</b>					<u>\$ 220,654,053</u>
<b>TOTAL FEDERAL EXPENDITURES</b>				<u>\$ 209,034,805</u>	<u>\$ 770,678,374</u>
SEE NOTES TO THE SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS AND STATE FINANCIAL ASSISTANCE					

MIAMI-DADE COUNTY, FLORIDA  
 SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS AND STATE FINANCIAL ASSISTANCE  
 FISCAL YEAR ENDED SEPTEMBER 30, 2021

STATE GRANTOR/PASS-THROUGH GRANTOR/PROGRAM OR CLUSTER TITLE	STATE CSFA NUMBER	GRANT/CONTRACT NUMBER	PASS-THROUGH ENTITY IDENTIFYING NUMBER	PROVIDED TO SUBRECIPIENTS	STATE EXPENDITURES
<b>EXECUTIVE OFFICE OF THE GOVERNOR</b>					
<b>Direct Programs:</b>					
Emergency Management Programs	31.063	A0192			\$ 20,794
Emergency Management Programs	31.063	A0109			113,306
					<u>134,100</u>
<b>Direct Programs:</b>					
Hurricane Loss Mitigation Program	31.066	B0080			97,396
Hurricane Loss Mitigation Program	31.066	B00418			94,048
					<u>191,444</u>
<b>Direct Programs:</b>					
Emergency Management Projects	31.067	T0082			24,916
Emergency Management Projects	31.067	T0050			44,464
Emergency Management Projects	31.067	19-CP-11-11-23-01-311			1,933
Emergency Management Projects	31.067	18-CP-11-11-23-01-254			6,970
					<u>78,283</u>
<b>TOTAL EXECUTIVE OFFICE OF THE GOVERNOR</b>					<u>\$ 403,827</u>
<b>DEPARTMENT OF ENVIRONMENTAL PROTECTION</b>					
<b>Direct Programs:</b>					
Petroleum Cleanup	37.000	GC891-03			\$ 854,688
<b>Direct Programs:</b>					
Beach Management Funding Assistance Program	37.003	17DA1			8,687
<b>Direct Programs:</b>					
Statewide Surface Water Restoration And Wastewater Projects	37.039	LP13029			540,000

(continued)

STATE GRANTOR/PASS-THROUGH GRANTOR/PROGRAM OR CLUSTER TITLE	STATE CSFA NUMBER	GRANT/CONTRACT NUMBER	PASS-THROUGH ENTITY IDENTIFYING NUMBER	PROVIDED TO SUBRECIPIENTS	STATE EXPENDITURES
<b>DEPARTMENT OF ENVIRONMENTAL PROTECTION (CONTINUED)</b>					
<b>Direct Programs:</b>					
Delegated Title V Air Pollution Control Activities	37.043	TV015			<u>220,888</u>
<b>Direct Programs:</b>					
Florida Resilient Coastlines Program	37.098	R2128			<u>75,000</u>
<b>TOTAL DEPARTMENT OF ENVIRONMENTAL PROTECTION</b>					<u>\$ 1,699,263</u>
<b>DEPARTMENT OF STATE AND SECRETARY OF STATE</b>					
<b>Direct Programs:</b>					
Cultural Facilities Grant Program	45.014	16.9-200.585			<u>\$ (13)</u>
<b>Direct Programs:</b>					
State Aid To Libraries	45.030	19-ST-31			<u>1,153,103</u>
<b>Direct Programs:</b>					
Historic Preservation Grants	45.031	21.h.sm.300.093			36,920
Historic Preservation Grants	45.031	21.h.sm.100.095			<u>50,000</u>
					<u>86,920</u>
<b>Direct Programs:</b>					
General Program Support (Cultural And Museum Grants)	45.061	21.c.ps.500.628			49,651
General Program Support (Cultural And Museum Grants)	45.061	21.c.ps.180.784			<u>46,620</u>
					<u>96,271</u>
<b>TOTAL DEPARTMENT OF STATE AND SECRETARY OF STATE</b>					<u>\$ 1,336,281</u>
<b>DEPARTMENT OF TRANSPORTATION</b>					
<b>Direct Programs:</b>					
The Smart Moves Program	55.000	ASL97			<u>\$ 28,000</u>
<b>Passed through STATE OF FLORIDA COMMISSION FOR THE TRANSPORTATION DISADVANTAGED</b>					
Florida Commission For The Transportation Disadvantaged (Ctd) Planning Grant Program	55.002		G1N71		69,412
Florida Commission For The Transportation Disadvantaged (Ctd) Planning Grant Program	55.002		G1Y80		<u>20,951</u>
					<u>90,363</u>

(continued)

STATE GRANTOR/PASS-THROUGH GRANTOR/PROGRAM OR CLUSTER TITLE	STATE CSFA NUMBER	GRANT/CONTRACT NUMBER	PASS-THROUGH ENTITY IDENTIFYING NUMBER	PROVIDED TO SUBRECIPIENTS	STATE EXPENDITURES
<b>DEPARTMENT OF TRANSPORTATION (CONTINUED)</b>					
<b>Direct Programs:</b>					
Florida Highway Beautidication Grant Program	55.003	G1S84			<u>40,160</u>
<b>Direct Programs:</b>					
Seaport Grant Programs	55.005	G1E74			1,094
Seaport Grant Programs	55.005	G1J23			20,112
Seaport Grant Programs	55.005	G0R66			2,000,000
Seaport Grant Programs	55.005	G0I76			<u>608,961</u>
					<u>2,630,167</u>
<b>Direct Programs:</b>					
Seaport Transportation And Economic Development Program	55.006	97-1PR			<u>1,415</u>
<b>Direct Programs:</b>					
County Incentive Grant Program	55.008	APF57			1,167,680
<b>Direct Programs:</b>					
Florida Shared-Use Nonmotorized (Sun) Trail Network Program	55.038	G0L04			67,320
<b>Direct Programs:</b>					
Local Transportation Projects	55.039	G1R85			<u>10,310</u>
<b>TOTAL DEPARTMENT OF TRANSPORTATION</b>					<u>\$ 4,035,415</u>
<b>DEPARTMENT OF CHILDREN AND FAMILIES</b>					
<b>Direct Program</b>					
Domestic Violence Services	60.000	LN061		\$	758,920
Domestic Violence Services	60.000	LN061			150,207
Covid-19 - Domestic Violence Services - Cares Act	60.000	LN061			<u>50,077</u>
					<u>959,204</u>
<b>Direct Programs:</b>					
Community Care For Disabled Adults	60.008	KG-071			<u>145,862</u>

(continued)



STATE GRANTOR/PASS-THROUGH GRANTOR/PROGRAM OR CLUSTER TITLE	STATE CSFA NUMBER	GRANT/CONTRACT NUMBER	PASS-THROUGH ENTITY IDENTIFYING NUMBER	PROVIDED TO SUBRECIPIENTS	STATE EXPENDITURES
<b>DEPARTMENT OF CHILDREN AND FAMILIES (CONTINUED)</b>					
<b>Direct Programs:</b> Homeless Challenge Grant	60.014	KP009		\$ 132,247	132,247
<b>Direct Programs:</b> Homeless Grants-In-Aid	60.021	KP009			107,143
<b>Direct Programs:</b> Criminal Justice, Mental Health, And Substance Abuse Reinvestment Grant Program	60.115	LHZ50			133,901
<b>Direct Programs:</b> Domestic Violence Program	60.134	LN143			148,987
<b>Direct Programs:</b> Child Abuse Domestic Violence Training	60.139	LN143			209,083
<b>TOTAL DEPARTMENT OF CHILDREN AND FAMILIES</b>				\$ 132,247	\$ 1,836,427
<b>DEPARTMENT OF HEALTH</b>					
<b>Direct Programs:</b> County Grant Awards	64.005	C9013		\$ 36,118	\$ 36,118
County Grant Awards	64.005	C8013		-	27,720
				36,118	63,838
<b>TOTAL DEPARTMENT OF HEALTH</b>				\$ 36,118	\$ 63,838
<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-2017	\$	43,373

(continued)

STATE GRANTOR/PASS-THROUGH GRANTOR/PROGRAM OR CLUSTER TITLE	STATE CSFA NUMBER	GRANT/CONTRACT NUMBER	PASS-THROUGH ENTITY IDENTIFYING NUMBER	PROVIDED TO SUBRECIPIENTS	STATE EXPENDITURES
<b>DEPARTMENT OF ELDER AFFAIRS (CONTINUED)</b>					
<b>Passed through ALLIANCE FOR AGING, INC</b>					
Local Services Programs	65.009		KR2117		21,096
Local Services Programs	65.009		KL2018	\$ 576,538	705,781
Local Services Programs	65.009		KL-2118	317,389	317,389
				<u>893,927</u>	<u>1,044,266</u>
<b>TOTAL ALLIANCE FOR AGING, INC</b>				<u>\$ 893,927</u>	<u>\$ 1,087,639</u>
<b>DEPARTMENT OF ELDER AFFAIRS</b>					
<b>Direct Programs:</b>					
Community Care For The Elderly	65.010	2004-13			<u>\$ 4,181</u>
<b>TOTAL DEPARTMENT OF ELDER AFFAIRS</b>					<u>\$ 1,091,820</u>
<b>DEPARTMENT OF LAW ENFORCEMENT</b>					
<b>Direct Programs:</b>					
Statewide Criminal Analysis Laboratory System	71.002	2021-SFA-CL-43-9B-002			<u>\$ 746,545</u>
<b>Direct Programs:</b>					
Victim Or Witness Assistance	71.006	FY2021-VWP			<u>15,455</u>
<b>TOTAL DEPARTMENT OF LAW ENFORCEMENT</b>					<u>\$ 762,000</u>
<b>DEPARTMENT OF MANAGEMENT SERVICES</b>					
<b>Direct Programs:</b>					
Prepaid Next Generation 911 (Ng911) State Grant Program	72.003	S13-19-07-10			<u>\$ 648,843</u>
<b>TOTAL DEPARTMENT OF MANAGEMENT SERVICES</b>					<u>\$ 648,843</u>

(continued)

STATE GRANTOR/PASS-THROUGH GRANTOR/PROGRAM OR CLUSTER TITLE	STATE CSFA NUMBER	GRANT/CONTRACT NUMBER	PASS-THROUGH ENTITY IDENTIFYING NUMBER	PROVIDED TO SUBRECIPIENTS	STATE EXPENDITURES
<b>DEPARTMENT OF HIGHWAY SAFETY AND MOTOR VEHICLES</b>					
<b>Direct Programs:</b>					
Florida Arts License Plates Project	76.041	CU2063		\$ 24,966	\$ 24,966
<b>TOTAL DEPARTMENT OF HIGHWAY SAFETY AND MOTOR VEHICLES</b>				\$ 24,966	\$ 24,966
<b>FISH AND WILDLIFE CONSERVATION COMMISSION</b>					
<b>Direct Programs:</b>					
Invasive Plant Management	77.000	11075			\$ 494
<b>Direct Programs:</b>					
Derelict Vessel Removal Program	77.005	20182			13,099
<b>TOTAL FISH AND WILDLIFE CONSERVATION COMMISSION</b>					\$ 13,593
<b>DEPARTMENT OF JUVENILE JUSTICE</b>					
<b>Direct Programs:</b>					
Juvenile Assessment Centers	80.020	10679			\$ 807,779
<b>Direct Programs:</b>					
Diversion Services	80.022	10555			709,510
<b>TOTAL DEPARTMENT OF JUVENILE JUSTICE</b>					\$ 1,517,289
<b>TOTAL EXPENDITURES OF STATE FINANCIAL ASSISTANCE</b>				\$ 1,087,258	\$ 13,433,562
<b>SEE NOTES TO THE SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS AND STATE FINANCIAL ASSISTANCE</b>					

## 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, 2021. 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, the Miami-Dade Housing Agency, and Miami-Dade Water and Sewer Department. 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 "provided 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 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**

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**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:

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

Federal Awards

Internal control over major federal programs:

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

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

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

Identification of major federal programs:

<u>Federal Assistance Listing No. (ALN)</u>	<u>Name of Federal Program or Cluster</u>
14.231	Emergency Solutions Grant Program
21.019	Covid-19 - Coronavirus Relief Fund - Cares Act
21.027	Covid-19 - Coronavirus State And Local Fiscal Recovery Funds - ARP Act
93.356 / 93.600	Head Start Cluster
93.568	Covid-19 - Low-Income Home Energy Assistance - ARP Act

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

\$3,000,000

Auditee qualified as low-risk auditee?	<u>    X    </u> Yes	<u>          </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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State Financial Assistance:

Internal control over major projects:

Material weakness(es) identified?	_____ Yes	_____ X _____ No
Significant deficiency(ies) identified?	_____ X _____ Yes	_____ None reported

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

Any audit findings disclosed that are required to be reported in accordance with Chapter 10.550, <i>Rules of the Auditor General</i> ?	_____ Yes	_____ X _____ No
	_____ Unmodified _____	

Identification of major state projects:

<u>State CSFA No.</u>	<u>Name of State Project</u>
45.030	State Aid To Libraries
55.005	Seaport Grant Programs
55.008	County Incentive Grant Program
60.000	Covid-19 - Domestic Violence Services - Cares Act
71.002	Statewide Criminal Analysis Laboratory System
80.020	Juvenile Assessment Centers

Dollar threshold used to distinguish between type

A and type B projects: \$750,000

(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 2021-001 – Capital Assets (Department of Solid Waste Management)**

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

**Condition:** Material accounting adjustments were made to the capital asset balances and footnote disclosures in order for the financial statements to comply with accounting principles generally accepted in the United States of America.

**Context:** The condition relates to the proper accounting and financial reporting for capital assets on an ongoing basis.

**Cause:** The County implemented a new accounting system and capital asset module in the current year. The implementation was not properly executed and resulted in the inaccurate reporting of capital asset balances at year-end. Furthermore, the established controls requiring the reconciliation and review of capital asset balances on an ongoing basis failed to identify the errors noted.

**Effect:** See “Condition” above.

**Recommendation:** We recommend that management review the design of established internal controls and implement the changes necessary to allow for the accurate reporting of capital asset balances on an ongoing basis. Established controls should include an annual reconciliation of the detail listing of capital asset balances to the general ledger and performance of inventory counts.

**Views of Responsible Officials and Planned Corrective Action:** The capital assets adjustments reported by Waste Management in fiscal year 2021 were mainly attributed to differences between the inventory system of records and the financial records in the general ledger. During the implementation of a new accounting system, Waste Management identified the issue and exercised due diligence in its efforts to update and reconcile the financial and inventory records to ascertain completeness and accuracy of the financial statements. Moreover, the identified differences were promptly reported to the external auditors and brought up to the attention of the Finance Department. Emphasis should be made to the immaterial impact of the differences between the two set of records, as it relates to the overall presentation of the financial statements. The Statement of Net Position reports the Total Capital Assets, net of their Accumulated Depreciation. Most of the assets involved were fully depreciated, thus the adjustment only represented a 0.7% variation to the reported Total Capital Assets, net of their Accumulated Depreciation, for fiscal year ended September 30, 2021.

Waste Management is reassessing its internal control policies and procedures for capital assets in light of the new system to ensure accurate reporting of balances on an annual basis. Revisions include an annual reconciliation of the detailed listing of capital asset balance to the general ledger and accurate inventory counts. Additional training will be provided to the inventory record keepers stressing existing roles and segregation of duties.

**Miami-Dade County, Florida**

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

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**IC 2021-002 – Financial Reporting (Department of Solid Waste Management)**

**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 that are free from material misstatement, whether due to fraud or error.

**Condition:** We noted that the system of controls in place did not operate effectively to allow for the accurate preparation of financial statements in accordance with accounting principles generally accepted in the United States of America.

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

**Cause:** The County implemented a new accounting system in the current year that resulted in delays in the Department of Solid Waste Management's year-end closing process. Furthermore, supervisory review and reconciliation of the financial statement balances to the accounting records on an ongoing basis failed to identify the errors noted and to allow for the accurate preparation of financial statements in accordance with accounting principles generally accepted in the United States of America.

**Effect:** Management did not accurately prepare financial statements in accordance with accounting principles generally accepted in the United States of America.

**Recommendation:** We recommend that management establish formal policies, procedures, and a system of controls to allow for the accurate preparation of financial statements in accordance with accounting principles generally accepted in the United States of America. The established controls should require an independent supervisory review and reconciliation of the financial statement balance to the accounting records, to confirm that the financial statements are free from material misstatement.

**Views of Responsible Officials and Planned Corrective Action:** The County and Waste Management implemented a new accounting system during fiscal year 2021. Significant delays in financial statement preparation were due to the learning curve of the new system and the final rollout of the Asset Management and Project Costing Modules. The Waste Management is also in the process of implementing a new accounting reporting software to expedite the preparation of financial statements and minimize human errors.

Waste Management is reassessing its internal control policies and procedures for financial reporting under the new system to ensure accuracy and completeness. Revisions include reconciliation of the financial statement balance to the accounting records. Furthermore, the County has retained the services of an independent consultant to review its internal control framework.



**Miami-Dade County, Florida**

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

---

**IC 2021-003 – Capital Assets (Seaport Department)**

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

**Condition:** Material accounting adjustments were made to the capital asset balances and footnote disclosures in order for the financial statements to comply with accounting principles generally accepted in the United States of America.

**Context:** The condition relates to the proper accounting and financial reporting for capital assets on an ongoing basis.

**Cause:** The Seaport Department implemented a new accounting system and capital asset module in the current year. The implementation was not properly executed and resulted in the inaccurate reporting of capital asset balances at year-end. Furthermore, the established controls requiring the reconciliation and review of capital asset balances on an ongoing basis failed to identify the errors noted.

**Effect:** See condition above.

**Recommendation:** We recommend that management review the design of established internal controls and implement the changes necessary to allow for the accurate reporting of capital asset balances on an ongoing basis. Established controls should include an annual reconciliation of the detail listing of capital asset balances to the general ledger and performance of inventory counts.

**Views of Responsible Officials and Planned Corrective Action:** The Seaport has had a turnover in staff which had an impact on the ability to perform some responsibilities required in an efficient manner. This exacerbated the deficiencies experienced in compiling the Capital Asset information. The Seaport will take the necessary measures to ensure the timely and accurate recording of the capital assets to the general ledger when the ERP for capital assets (AM Module) is fully converted. Accounting staff are undergoing additional and accelerated training to become proficient in INFORMS before the next fiscal year is complete. Once fully implemented, quarterly reconciliations between the general ledger and the AM Module would be implemented to include depreciation expense calculation and any other review and monitoring necessary to ensure our Capital Assets balances are accurately reported at year end.

**Miami-Dade County, Florida**

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

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**IC 2021-004 – Accrual of Expenses and Liabilities (Seaport Department)**

**Criteria:** Internal control policies and procedures should provide reasonable assurance regarding the proper recognition of expenses and liabilities under the accrual basis of accounting.

**Condition:** Expenses and liabilities are not being properly accrued at fiscal year-end.

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

**Cause:** A lack of review by supervisory personnel resulted in expenses and liabilities not being properly accrued at fiscal year-end.

**Effect:** The Seaport Department's expenses and liabilities could be materially misstated.

**Recommendation:** We recommend that management review the design of established internal controls and implement the changes necessary to allow for the proper accrual of expenses and liabilities on an ongoing basis. Established controls should include supervisory review of transactions at year end to ensure proper accruals occur.

**Views of Responsible Officials and Planned Corrective Action:** The Seaport will take the necessary steps to ensure proficiency in INFORMS is achieved by staff to avoid this one-time occurrence. The Accounts Payable staff will prepare a comprehensive list of items to be accrued commencing with all invoices received after September 30th of each fiscal year. An Accounts Payable supervisor, manager or the Dept. Assistant Controller will sign off as having reviewed the Accruals list dated with the clear cutoff date, to prepare the Accrual JE. The Accounts Payable staff will carefully review subsequent payments for accuracy and completeness of the accruals. The Accounts Payable staff and Accountants will prepare a JE (Month 13) to timely reflect these differences on our books. This will be implemented prior to the end of fiscal year 2022.

**Miami-Dade County, Florida**

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

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**IC 2021-005 – Financial Reporting (Seaport Department)**

**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 that are free from material misstatement, whether due to fraud or error.

**Condition:** We noted that management does not have formalized policies, procedures, and a system of controls in place to allow for the accurate preparation of financial statements in accordance with accounting principles generally accepted in the United States of America.

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

**Cause:** The County implemented a new accounting system in the current year that resulted in delays in the Seaport Department's year-end closing process. Furthermore, there was no independent supervisory review and reconciliation of the financial statement balances to the accounting records to confirm that the financial statements were free from material misstatement.

**Effect:** Management did not accurately prepare financial statements in accordance with accounting principles generally accepted in the United States of America.

**Recommendation:** We recommend that management establish formal policies, procedures, and a system of controls to allow for the accurate preparation of financial statements in accordance with accounting principles generally accepted in the United States of America. The established controls should require an independent supervisory review and reconciliation of the financial statement balances to the accounting records, to confirm that the financial statements are free from material misstatement.

**Views of Responsible Officials and Planned Corrective Action:** The current controls and procedures were insufficient and need to be revised to address different means to access information and prepare financial statements for timely review utilizing the new INFORMS ERP system implemented mid-way in the fiscal year.

**Miami-Dade County, Florida**

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

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A. Compliance

No matters to report.

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

A. *Internal Control Over Compliance*

**Federal Awards**

**IC 2021-006 Eligibility**

Department of Health and Human Services  
COVID 19 – Low-Income Home Energy Assistance – ARP ACT  
Assistance Listing Number: 93.568

**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 one of forty participants tested.
- Benefit assistance amounts reported in the grantor's programmatic system was not accurate for two of forty participants selected for testing.

**Questioned costs:** \$2,480

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

**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 on the appropriate policies and procedures for calculating client benefits under the Low-Income Home Energy Assistance Program and the importance of reviewing data submissions for completeness and accuracy.

**Miami-Dade County, Florida**

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

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*B. Compliance*

**CF 2021-001 Eligibility**

Department of Health and Human Services  
COVID 19 – Low-Income Home Energy Assistance – ARP ACT  
Assistance Listing Number: 93.568

See Section III. Federal Awards and State Projects Findings and Questioned Costs  
IC 2021-006 Eligibility

**CF 2021-002 – Data Collection Form**

All Assistance Listing numbers included on accompanying schedule of expenditures of federal awards for the year ended September 30, 2021

**Criteria:** Section 200.512 of the Uniform Guidance requires that the County's annual audit be completed and the annual audit package and data collection form be submitted to the federal audit clearinghouse within the earlier of 30 days after receipt of the auditor's reports or 9 months after the end of the County's fiscal year.

**Condition:** The County's audit package and data collection form for the year ended September 30, 2021 was not completed and submitted within the required timeline stated in the criteria above.

**Questioned costs:** Not applicable

**Context:** Systemic in nature.

**Cause:** The County implemented a new accounting system in the current year that resulted in delays in the County's year-end closing process and completion of the annual financial statement and grant compliance audits.

**Effect:** Failure to submit the annual audit package and data collection form to the federal audit clearinghouse in a timely manner will result in the County not being eligible to be considered a low-risk auditee. This will affect the scope of the uniform guidance audit for the next two fiscal years.

**Recommendation:** We recommend that the County establish internal control policies and procedures to allow for the timely submission of the County's annual audit package and data collection form to the federal audit clearinghouse on an ongoing basis.

**Views of Responsible Official and Planned Corrective Actions:**

The County implemented a new accounting system in the middle of fiscal year 2021 that resulted in delays in the County's year-end closing process and completion of the annual financial statement audit of two enterprise departments due to learning curves of the new system. The County Central Finance Department will work closely with these enterprise departments to ensure internal control policies and procedures are established and followed to avoid this one-time occurrence from happening again and allow for the timely submission of the County's annual audit package and data collection form to the federal audit clearinghouse on an ongoing basis.

**Miami-Dade County, Florida**

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

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

***B. Internal Control Over Compliance***

**IC 2021-007 Reporting**

Department of Children and Families  
Domestic Violence Services  
Catalog of State Financial Assistance Number: 60.000

**Criteria:** Grantee must provide a *Quarterly Project Status Report* to the grantor certifying that information within report is accurate.

**Condition:** We noted that the two *Quarterly Project Status Reports* selected for testing were not reviewed by supervisory personnel prior to submission to the grantor.

**Questioned costs:** Not applicable.

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

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

**Effect:** Failure to comply with program reporting requirements may result in a disallowance of program expenditures and/or loss of future grant funding.

**Recommendation:** We recommend that the County adhere to its established internal control policies and procedures requiring supervisory review of reports submitted to the grantor.

**Views of responsible officials and planned corrective action:** The department has an internal process in place requiring the review and signature by supervisory staff prior to the submission of grant required documents. This policy has been reviewed with staff accordingly.

***C. 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>Program</b>	<b>Finding</b>
2020-001	ALN No. 21.019 Department of Treasury – Coronavirus Relief Fund	Internal Control – Subrecipient Monitoring
	<b>Corrective action has been taken</b>	
2020-002	CSFA No. 65.009 Florida Department of Elder Affairs – Passed through Alliance on Aging Local Services Program	Internal Control – Reporting
	<b>Corrective action has been taken</b>	
2020-003	ALN No. 21.019 Department of Treasury – Coronavirus Relief Fund	Compliance – Subrecipient Monitoring
	<b>Corrective action has been taken</b>	
2020-004	CSFA No. 65.009 Florida Department of Elder Affairs – Passed through Alliance on Aging Local Services Program	Compliance – Reporting
	<b>Corrective action has been taken</b>	