

**Auditing Reporting Requirements**  
**September 30, 2010**

The following is a summary of the component unit reports required by the Finance Department and their correspondent deadlines.

<b>Report</b>	<b>Due Date</b>
<b><u>Annual Report</u></b> (2 unbound and 7 bound copies)	January 24, 2011
1. Audited Financial Statements of Enterprise Funds.	
<b>Single Audit</b> (2 unbounded sets, 7 bound)	January 24, 2011
1. Schedule of federal and state financial assistance.	
2. 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.	January 24, 2011
3. Report on Compliance with Requirements Applicable to Each Major Federal Program and State Project and on Internal Control over Compliance in Accordance with OMB Circular A-133, Section 215.97, Florida Statutes and Chapter 10.550, Rules of the Auditor General of the State of Florida.	January 24, 2011
4. Schedule of Findings and Questioned Costs.	January 24, 2011
a) Schedule of current year findings, recommendations and responses.	
b) Summary schedule of responses to prior year findings.	

**IRS Reporting**  
**September 30, 2010**

<b>Report</b>	<b>Due Date</b>
<b><u>1099 Reporting</u></b>	
1. WASD, Aviation and Housing will provide preliminary of the Magnetic Tape to ETSD.	December 1, 2010
2. Final Magnetic Tape shall be provided to ETSD.	January 3, 2011

## Target Dates for Annual Report

September 30, 2010

<u>Report</u>	<u>Due Date</u>
Final date for concurrence as to financial statement treatment of accounting and reporting issues.	December 10, 2010
Final date to receive the draft of audited financial statements, including notes from enterprise funds. (Reporting package notes, 10K roll forward schedule, reporting package must be reviewed and signed by the External Auditors).	January 7, 2011
Final date to receive audited financial statements with signed opinion from enterprise funds.	January 31, 2011
Draft of financial statements ( <b>CAFR</b> ) submitted to KPMG, LLP for review, <b>including the Enterprise Funds</b> .	February 22, 2011
Final date to submit CAFR to Printer, first 50 copies.	March 14, 2011

**Target Dates of Management Letter**  
**September 30, 2010**

<b>Report</b>	<b>Due Date</b>
Preliminary draft of Management Letter delivered to the Miami-Dade Controller by KPMG, LLP (General Segment).	January 24, 2011
Preliminary <b>draft</b> of Management Letter with auditor comments and responses from the Enterprise Funds.	February 14, 2011
Final Management Letter and Auditor's reports (2 unbound sets, 7 bound) to the Miami-Dade County Controller and KPMG, LLP from the Enterprise Funds.	February 25, 2011
Expected date for distribution of year-end Management Letter. (General Segment/Enterprise Funds)	April 8, 2011

## **Target Dates for Single Audit Report**

**September 30, 2010**

<b>Report</b>	<b>Due Date</b>
Final draft of the entire Single Audit Report from Enterprise Funds to include Schedule of Financial Assistance and Compliance Findings with responses.	January 24, 2011
Final draft with General Segment and Enterprise Fund Single Audit.	March 3, 2011
Single Audit Report available for distribution (Countywide).	April 19, 2011

**Solid Waste**  
**Landfill Disclosure**  
**Target Dates for State Reports 2010**

<b>Report</b>	<b>Due Date</b>
Financial Test Report	March 25, 2011
Full Cost Disclosure Report, Advertisement	March 25, 2011
Full Cost Disclosure Report	March 25, 2011