

Miami-Dade County, Florida

Schedule of Findings and Questioned Costs

General Segment

Year ended September 30, 2003

Part I—Summary of Auditor's Results

1. The report of independent certified public accountants expresses an unqualified opinion on the basic financial statements of Miami-Dade County, Florida (the County).
2. No reportable conditions were disclosed during the audit of the basic financial statements of the County.
3. No instances of noncompliance material to the financial statements of the County were disclosed during the audit.
4. No reportable conditions were disclosed during the audit of the major federal awards programs and state financial assistance projects.
5. The independent certified public accountants report on compliance for the major federal awards programs and state financial assistance projects for the County expresses an unqualified opinion.
6. There are findings related to major federal awards programs required to be disclosed in accordance with OMB Circular A-133 that are included as Findings 03-F1 and 03-F3, in Section III. There are findings related to the audit of state financial assistance projects included as Findings 03-S1 in Section IV.
7. The programs/projects tested as major are as follows:

Federal Awards Programs:

Federal Agency	CFDA No.
US Department of Homeland Security:	
Port Security Grants for Critical National Seaports	97.056
US Department of Health and Human Services:	
Low Income Home Energy Assistance Program	93.568
Community Services Block Grant	93.569
Federal Emergency Management Administration (FEMA)	
Public Assistance Grants	83.544

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State Financial Assistance Projects:

State Agency	CSFA No.
Florida Department of Environmental Protection:	
Statewide Surface Water Restoration	37.039
Florida Department of Transportation:	
Seaport Transportation and Economic Development	55.006
County Incentive Grant Program	55.008
Seaport Access	55.015
Florida Department of State and Secretary of State	
Aid to Libraries	45.030
Florida Department of Children and Families:	
Homeless Grant	N/A

8. The threshold for distinguishing Type A and B programs/projects was \$3,000,000 for major federal awards programs and \$2,216,185 for major state financial assistance projects.
9. The County was a low-risk auditee for federal awards program testing. There is no such designation for the testing of state financial assistance projects.

Part II – Financial Statement Findings

This section identifies the reportable conditions, material weaknesses, and instances of noncompliance related to the financial statements that are required to be reported in accordance with Chapter 5.18 of *Government Auditing Standards*.

There were no financial statement findings required to be reported in accordance with Chapter 5.18 of *Government Auditing Standards*.

Section III – Federal Awards Program Findings and Questioned Costs

Finding #	03-F1	03-F2	03-F3
	CFDA No. 97.056 Port Security Grants for Critical National Seaports	CFDA No. 97.056 Port Security Grants for Critical National Seaports	CFDA No. 93.569 Community Services Block Grant
Compliance Requirement	Cash Management	Cash Management	Reporting
Criteria or Specific Requirement	To provide reasonable assurance that the draw down of Federal cash is only for immediate needs, Counties comply with applicable Treasury agreements, and recipients limit payments to subrecipients to immediate cash needs.	To provide reasonable assurance that the draw down of Federal cash is only for immediate needs, Counties comply with applicable Treasury agreements, and recipients limit payments to subrecipients to immediate cash needs.	To provide reasonable assurance that reports of Federal awards submitted to the Federal awarding agency or pass-through entity include all activity of the reporting period, are supported by underlying accounting or performance records, and are fairly presented in accordance with program requirements.
Condition	The County did not submit a SF-270 report on a timely basis.	The County did not properly include information on a SF-270 report submitted to the federal government.	The County did not submit three quarterly reports on a timely basis.
Questioned Costs	None.	None.	None.
Context	Our review of the timeliness of submittal of reports indicated that one of the four quarterly reports was not submitted on a timely basis.	On one of the four quarterly requests for funding (SF-270 report) the County entered the incorrect number into the estimated net cash outlays for advance period line item.	Our review of the timeliness of submittal of reports indicated that three of the four quarterly reports were not submitted on a timely basis.
Effect	The County did not fulfill its requirement of timely submission of all reports. This could result in the County losing future funding under the grant agreement.	Although the bottom-line number on the request was correct, the request did not add up to the correct total.	The County did not fulfill its requirement of timely submission of all reports. This could result in the County losing future funding under the grant agreement.
Recommendation	The County should establish procedures that ensure that all reports are submitted on a timely basis.	The County should establish procedures that ensure all reports are reviewed to ensure that they are clerically accurate.	The County should establish procedures that ensure that all reports are submitted on a timely basis.

Section IV – State Financial Assistance Findings and Questioned Costs

Finding #		03-S1
		CSDA No. N/A
		Homeless Grant
Compliance Requirement		Reporting
Criteria or Specific Requirement	To provide reasonable assurance that reports of State awards submitted to the State awarding agency or pass-through entity include all activity of the reporting period, are supported by underlying accounting or performance records, and are fairly presented in accordance with program requirements.	
Condition	The County did not submit a quarterly report on a timely basis.	
Questioned Costs	None.	
Context	Our review of the timing of submittal of reports indicated that one report was not submitted on a timely basis.	
Effect	The County did not fulfill its requirement of timely submission of all reports. This could result in the County losing future funding under the grant agreement.	
Recommendation	The County should establish procedures that ensure that all reports are submitted on a timely basis.	

Miami-Dade County, Florida

Corrective Action Plan

Year ended September 30, 2003

Federal Award Programs:

**03-F1 U.S. Department of Homeland Security
CFDA 97.056—Port Security Grants for Critical National Seaports**

Finding— For one of the four draw down requests, the County did not submit a SF-270 report on a timely basis.

Recommendation— The County should establish procedures that ensure that all reports are submitted on a timely basis.

Management Response— We concur and have established procedures to ensure that this will not happen in the future.

**03-F2 U.S. Department of Homeland Security
CFDA 97.056—Port Security Grants for Critical National Seaports**

Finding— For one of the four draw down requests, the County did not properly include information on a SF-270 report submitted to the federal government.

Recommendation— The County should establish procedures that ensure all reports are reviewed to ensure that they are clerically accurate.

Management Response—We concur and have established procedures to ensure that this will not happen in the future.

**03-F1 U.S. Department of Health and Human Services
CFDA 93.569—Community Services Block Grant**

Finding— Our review of the timing of submittal of reports showed that three reports were not submitted on a timely basis.

Recommendation— The County should establish procedures that ensure that all reports are submitted on a timely basis.

Management Response—Management concurs and will reevaluate existing procedures and establish reporting deadlines for the appropriate documents to be submitted to the division director. To ensure timely submission, management will implement a notification system that will remind the appropriate staff of the upcoming reporting deadlines. The Assistant Division Director will prepare the appropriate quarterly reports and will submit them to the Division Director by the 15th of the reporting month (quarterly) for review and submission to the State Department of Community Affairs.

State Financial Assistance Projects:

**03-S1 U.S. Department of Children and Families
CSFA N/A—Homeless Grant**

Finding— Our review of the timing of submittal of reports showed that one report was not submitted on a timely basis.

Recommendation— The County should establish procedures that ensure that all reports are submitted on a timely basis.

Management Response—Management concurs with the finding. Procedures are being established to ensure all reports are submitted on a timely basis.

Miami-Dade County, Florida

Summary Schedule of Prior Audit Findings

Year ended September 30, 2003

Federal Award Program:

Finding 2002-1 – Required Certifications
Department of Health and Human Services
Federal Catalog Number 93.569

The Miami-Dade County Community Action Agency did not prepare certifications in accordance with OMB Circular A-87, as it relates to CFDA #93.569, Community Service Block Grant.

Current Status:

The County has established procedures to ensure that certifications are prepared in accordance with OMB Circular A-87, as it relates to CFDA #93.569, Community Service Block Grant.