Miami-Dade County, Florida

Schedule of Findings and Questioned Costs
General Segment

Year Ended September 30, 2004

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 is a finding related to a major federal award program that is required to be disclosed in accordance with OMB Circular A-133. This finding is included as item 04-F1, in Section III.
7. The programs/projects tested as major are as follows:

Federal Awards Programs:

Federal Agency	CFDA #
US Department of Homeland Security:	
Port Security Grants for Critical National Seaports	97.056
US Department of Health and Human Services:	
Head Start	93.600
HIV Emergency Relief Project Grants	93.914
US Department of Housing & Urban Development	
Supportive Housing Program	14.235
US Department of Transportation	
Highway Plan Construction	20.205

Miami-Dade County, Florida

Schedule of Findings and Questioned Costs

General Segment

Year Ended September 30, 2004

Part I – Summary of Auditor's Results (continued)

State Financial Assistance Projects:

State Agency	CSFA #
Florida Department of Transportation:	
Seaport Access	55.015
Seaport Grants – Gateway Complex	55.005
Florida Department of State and Secretary of State	
Aid to Libraries	45.030

8. The threshold for distinguishing Type A and B programs/projects was $3,000,000 for major federal awards programs and $1,048,467 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*.

Miami-Dade County, Florida

Schedule of Findings and Questioned Costs

General Segment

Year Ended September 30, 2004

Section III – Federal Awards Program Findings and Questioned Costs

Finding #	**04-F1**
	CFDA No. 93.600 Headstart/Early Head Start
Compliance Requirement	Matching
Criteria or Specific Requirement	To provide reasonable assurance as to whether the County met its matching percentage requirement in accordance with its grant agreement.
Condition	The County is required to provide a twenty percent (20%) match of the total federal funds expended for the Headstart/Early Head Start Program. This match can be met through cash or in-kind contributions to the program.
Questioned Costs	None.
Context	Per review of the financial status report for grant #04CH0119/38 the County did not meet its 20% required match.
Effect	The County did not meet its matching requirement. This could result in the County losing future funding under the grant agreement.
Recommendation	The County should establish procedures to ensure that it monitors on a regular basis its grants matching requirements and identifies sufficient allowable sources of contributions (i.e., monetary or in-kind) in a timely manner to ensure that it meets its grant requirements.

Miami-Dade County, Florida

Schedule of Findings and Questioned Costs

General Segment

Year Ended September 30, 2004

Section IV – State Financial Assistance Findings and Questioned Costs

This section identifies reportable conditions, material weaknesses, and instances of noncompliance, including questioned costs, related to the audit of major state financial assistance projects, as required to be reported by Section 215.97, Florida Statutes, and Chapter 10.650, Rules of the Auditor General.

No reportable conditions, material weaknesses, or instances of noncompliance, including questioned costs, related to major state financial assistance projects were noted.

Miami-Dade County, Florida

Corrective Action Plan

Year ended September 30, 2004

Finding# 04-F1
CFDA No. 93.600
Headstart / Early Head Start

The Community Action Agency (CAA) concurs with the recommendation and has implemented procedures to ensure that it complies with its grant matching requirements and is able to proactively identify sufficient allowable resources of contributions in a timely manner. During the annual budget process the grant accountant will review the matching requirements of the grant and will identify the allowable resource or resources which will be used to comply with the matching requirements. This will be reviewed and approved by the accountant 3 and / or the fiscal manager prior to incorporation in the budget. For the year in question, the CAA has reviewed and updated the dollar valuation of space cost for the corresponding facilities. The Department is in the process of submitting a final 269 financial report to the grantor.

Miami-Dade County, Florida

Summary Schedule of Prior Audit Findings

Year ended September 30, 2004

Finding 03-F1
CFDA 97.056—Port Security Grants for Critical National Seaports
US Department of Homeland Security

Current Status

The Seaport Department (the Department) has established procedures to achieve compliance. During the 2004 fiscal year the Department enters all grants and the corresponding deadlines into an on line task system. The system provides the users with reminders of upcoming and pending events that require action. This enables the grant accountant, the grant administrator and the appropriate accounting staff to proactively follow through on the required pending item and ensure compliance with reporting requirements.

Finding 03-F2
CFDA 97.056—Port Security Grants for Critical National Seaports
US Department of Homeland Security

Current Status

The Seaport Department (the Department) has established procedures to achieve compliance. During the 2004 fiscal year the Department prepares a grant routing packet. This packet summarizes what has completed and what should be reviewed and approved. The packet is prepared by the grant accounted and routed through various levels, including the Assistant Director of Administration. Once the packet has been approved it's returned to the grant accountant for further processing.

Finding 03-F3
CFDA 93.569—Community Services Block Grant
U.S. Department of Health and Human Services

Current Status:
The Community Action Agency Department (the Department) has established procedures to achieve compliance. The Department has assigned a grant liaison to remind staff of upcoming reporting deadlines. The grant liaison sends e-mail reminders to the respective grant staff and his / her supervisor. To adhere to the timely submission of the Quarterly program reports, staff is required to submit their respective report to his or her supervisor with adequate time to reach the funding source by the twentieth of each month following the end of the quarter.

State Financial Assistance Projects:

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

Current Status:
The Human Services Department (the Department) has established procedures to achieve compliance. The grants are reviewed by the staff accountant the supervisor on a monthly basis to ensure compliance with reporting requirements.