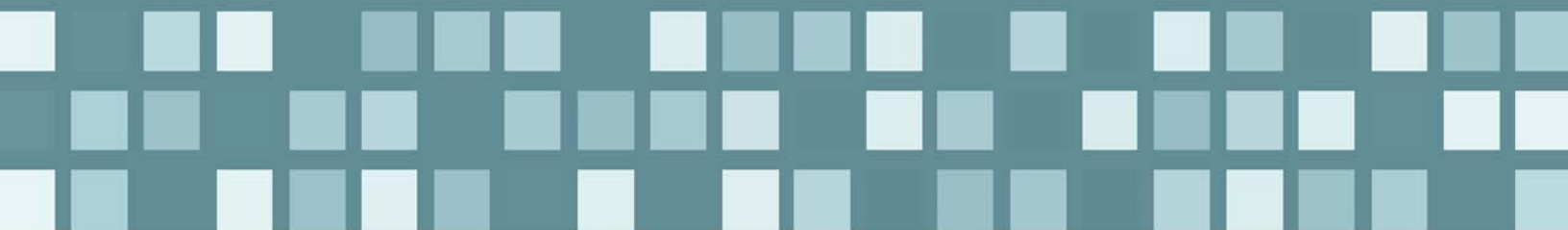


Miami-Dade County, Florida

Single Audit Reports in Accordance With OMB Circular A-133
and Chapter 10.550 Rules of the Auditor General of the
State of Florida

Year Ended September 30, 2011



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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
*Government Auditing Standards***

The Honorable Mayor and Chairperson and
Members of the Board of County Commissioners
Miami-Dade County, 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 Miami-Dade County, Florida (the County), as of and for the year ended September 30, 2011, which collectively comprise the County's basic financial statements, and have issued our report thereon dated March 29, 2012. Our report was modified to include a reference to other auditors, the adoption of the recognition and disclosure requirements of Governmental Accounting Standards Board Statement No.54, *Accounting for Fund Balance Reporting and Governmental Fund Type Definition*, during fiscal year 2011, and the restatements of the County's net assets and/or fund balance as of October 1, 2010. We conducted our audit in accordance with 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. Other auditors audited the financial statements of:

Component Units / Funds

- Miami-Dade Housing Agency - Other Housing Programs
- Miami-Dade County Clerk of the Circuit and County Courts - Special Revenue Fund

- Miami-Dade Housing Agency - Section 8 Allocation Properties Fund
- Miami-Dade County Mixed Income Properties Fund
- Miami-Dade Water and Sewer Department
- Public Health Trust of Miami-Dade County
- Miami-Dade Transit Department
- Miami-Dade Aviation Department

- Miami-Dade Housing Finance Authority
- Jackson Memorial Foundation, Inc.

- Miami-Dade Housing Agency - Other Housing Programs
- Miami-Dade Housing Agency - Section 8 Allocation Properties Fund
- Miami-Dade County Mixed Income Properties Fund
- Miami-Dade County Clerk of the Circuit and County Courts - Special Revenue Fund
- Miami-Dade County Clerk of the Circuit and County Courts - Agency Fund
- Pension Trust Fund

Opinion Unit

- governmental activities
- governmental activities

- business-type activities
- business-type activities
- business-type activities - major fund
- business-type activities - major fund
- business-type activities - major fund
- business-type activities - major fund

- discretely presented component unit
- discretely presented component unit

- aggregate remaining fund information
- aggregate remaining fund information
- aggregate remaining fund information
- aggregate remaining fund information
- aggregate remaining fund information
- aggregate remaining fund information

As described in our report on the County's financial statements. This report does not include the results of the other auditor's testing of internal control over financial reporting or compliance and other matters that are reported separately by those auditors.

For purposes of this report, our consideration of internal control over financial reporting and our tests of compliance with certain provisions of laws, regulations, contracts, grant agreements and other matters did not include Miami-Dade County Seaport Department and Miami-Dade County Department of Solid Waste Management. We have issued separate reports on our consideration of internal control over financial reporting and our tests of compliance with certain provisions of laws, regulations, contracts, grant agreements and other matters for these entities. The findings, if any, included in those reports are not included herein.

Internal Control over Financial Reporting

Management of the County is responsible for establishing and maintaining effective internal control over financial reporting. In planning and performing our audit, we considered the County's internal control over financial reporting as a basis for designing our auditing procedures for the purpose of expressing our opinion on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the County's internal control over financial reporting. Accordingly, we do not express an opinion on the effectiveness of the County's internal control over financial reporting.

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.

Our consideration of internal control over financial reporting 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 financial reporting that might be deficiencies, significant deficiencies, or material weaknesses. We did not identify any deficiencies in internal control over financial reporting that we consider to be material weaknesses, as defined above.

Compliance and Other Matters

As part of obtaining reasonable assurance about whether the County's financial statements are free of 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 determination of financial statement amounts. 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*.

We noted certain matters that we reported to management of the County in a separate letter dated March 29, 2012.

Pursuant to Section 11.45(4), Florida Statutes, this report is a public record and its distribution is not limited. Auditing standards generally accepted in the United States of America require us to indicate that this report is intended solely for the information and use of the Mayor and members of the board of County Commission of Miami-Dade County, Florida, management of the County, the Auditor General of the State of Florida, federal awarding agencies and pass-through entities, and is not intended to be, and should not be used by anyone other than these specified parties.

McGladrey LLP

Miami, Florida
March 29, 2012



**Independent Auditor's Report
on Compliance With Requirements That Could Have a Direct
and Material Effect on Each Major Program and State Project
and on Internal Control Over Compliance in Accordance
with OMB Circular A-133 and Chapter 10.550,
*Rules of the Auditor General, State of Florida***

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

Compliance

We have audited Miami-Dade County, Florida's (the "County") compliance with the types of compliance requirements described in the U.S. Office of Management and Budget ("OMB") *Circular A-133 Compliance Supplement* and the requirements described in the Department of Financial Services' State Projects Compliance supplement, that could have a direct or material effect on each of the County's major federal programs and state projects for the year ended September 30, 2011. 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. Compliance with the requirements of laws, regulations, contracts and grants applicable to each of its major federal programs and state projects is the responsibility of the County's management. Our responsibility is to express an opinion on the County's compliance based on our audit.

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 approximately \$59,000,000; \$116,000,000; \$18,000,000; \$259,000,000; and \$17,000,000, respectively, in federal awards and state financial assistance, which is not included in the schedule of expenditures of federal awards and state financial assistance for the year ended September 30, 2011. Our audit, described below, did not include the operations of the Miami-Dade Aviation Department; Miami-Dade Transit Department; Public Health Trust of Miami-Dade County; 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 OMB Circular A-133, and Chapter 10.550 Rules of the Auditor General, State of Florida.

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 OMB Circular A-133, *Audits of States, Local Governments, and Non-Profit Organizations*; and Chapter 10.550, *Rules of the Auditor General*, State of Florida. Those standards and OMB Circular A-133 and Chapter 10.550, *Rules of the Auditor General*, 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. Our audit does not provide a legal determination of the County's compliance with those requirements.

In our opinion, the County complied, in all material respects, with the compliance requirements referred to above that could have a direct and material effect on each of its major federal programs and state projects for the year ended September 30, 2011. However, the results of our auditing procedures disclosed instances of noncompliance with those requirements, which are required to be reported in accordance with OMB Circular A-133 and Chapter 10.550, Rules of the Auditor General, and which are described in the accompanying schedule of findings and questioned costs as items CF 2011-01, CF 2011-02, and CF 2011-03.

Internal Control Over Compliance

Management of the County is responsible for establishing and maintaining effective internal control over compliance with the requirements of laws, regulations, contracts and grants applicable to federal programs and state projects. In planning and performing our audit, we considered the County's internal control over compliance with the requirements that could have a direct and material effect on a major federal program or state project to determine the auditing procedures for the purpose expressing our opinion on compliance and to test and report on internal control over compliance in accordance with OMB Circular A-133 and Chapter 10.550, *Rules of the Auditor General*, 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.

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 deficiencies, significant deficiencies or material weaknesses. We did not identify any deficiencies over compliance that we consider to be material weaknesses, as defined above. However, we identified certain deficiencies in internal control over compliance that we consider to be significant deficiencies as described in the accompanying Schedule of Findings and Questioned Costs, as items IC 2011-01, IC 2011-02, IC 2011-03 and IC 2011-04. *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.

The County's responses to the findings identified in our audit are described in the accompanying schedule of findings and questioned costs. We did not audit the County's response and, accordingly, we express no opinion on it.

Schedule of Expenditures of Federal Awards and State Financial Assistance

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, 2011, and have issued our report thereon dated March 29, 2012. Our report was modified to include a reference to other auditors, the adoption of the recognition and disclosure requirements of Governmental Accounting Standards Board Statement No.54, *Accounting for Fund Balance Reporting and Governmental Fund Type Definition*, during fiscal year 2011, and the restatements of the County's net assets and/or fund balance as of October 1, 2010. Our audit was performed for the purpose of forming opinions on the financial statements that collectively comprise the County's basis financial statements. The accompanying schedule of expenditures of federal awards and state financial assistance is presented for purposes of additional analysis as required by OMB Circular A-133 and Chapter 10.550, *Rules of the Auditor General*, and is not a required part of the basic financial statements. Such information has been subjected to the auditing procedures applied in the audit of the basic financial statements and, in our opinion, is fairly stated, in all material respects, in relation to the basic financial statements taken as a whole.

Pursuant to Section 11.45(4), Florida Statutes, this report is a public record and its distribution is not limited. Auditing standards generally accepted in the United States of America require us to indicate that this report is intended solely for the information and use of the honorable Chairperson and Members of the Board of County Commissioners, County Management, the Auditor General of the State of Florida, federal awarding agencies and pass-through entities, and is not intended to be, and should not be used by anyone other than these specified parties.

McGladrey LLP

Miami, Florida

June 25, 2012, except for the Schedule of Expenditures of Federal Awards
which is dated March 29, 2012

MIAMI-DADE COUNTY, FLORIDASCHEDULE OF EXPENDITURES OF FEDERAL AWARDS AND STATE FINANCIAL ASSISTANCE
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2011

FEDERAL GRANTS	C.F.D.A.	GRANT/CONTRACT NUMBER	PASS-THRU AMOUNT TO SUBRECIPIENT	FEDERAL EXPENDITURES
CORPORATION FOR NATIONAL AND COMMUNITY SERVICE:				
Retired and Senior Volunteer Program	94.002	10SRSF005	N/A	\$ 136,289
		10SRSF005	N/A	308
				<u>136,597</u>
Foster Grandparent/Senior Companion Cluster:				
Foster Grandparent Program	94.011	10SFSF002	N/A	49,952
		10SFSF002	N/A	157,581
				<u>207,533</u>
Senior Companion Program	94.016	10SCSF002	N/A	212,700
		10SCSF002	N/A	278,965
				<u>491,665</u>
Total Foster Grandparent/Senior Companion Cluster				<u>699,198</u>
Total Corporation for National and Community Service				<u>\$ 835,795</u>
U. S. DEPARTMENT OF AGRICULTURE:				
Passed through Florida Department of Elder Affairs:				
Child and Adult Care Food Program	10.558	Y0010	N/A	\$ 54,559
		Y1010	N/A	176,797
Passed through Florida Department of Health:				
		S-724	N/A	290,775
		S-724	N/A	1,913,336
		A-3114	N/A	1,136
		A-3114	N/A	9,559
		D-816	N/A	72,995
		D-816	N/A	997,606
				<u>3,516,763</u>

(Continued)

MIAMI-DADE COUNTY, FLORIDASCHEDULE OF EXPENDITURES OF FEDERAL AWARDS AND STATE FINANCIAL ASSISTANCE
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2011

FEDERAL GRANTS	C.F.D.A.	GRANT/CONTRACT NUMBER	PASS-THRU AMOUNT TO SUBRECIPIENT	FEDERAL EXPENDITURES
U. S. DEPARTMENT OF AGRICULTURE: (Continued)				
Child Nutrition Cluster:				
Passed through Florida Department of Education:				
Summer Food Service Program for Children	10.559	04-0225	N/A	\$ 398,014
		04-0225	N/A	1,385,491
				<u>1,783,505</u>
Farm and Ranch Lands Protection Program	10.913	73-4209-9-69-01	N/A	<u>800,000</u>
Emergency Watershed Protection Program	10.923	69-4209-10-1763	N/A	<u>1,864,462</u>
Total U. S. Department of Agriculture				<u>\$ 7,964,730</u>
U.S. ENVIRONMENTAL PROTECTION AGENCY:				
Air Pollution Control Program Support	66.001	A-00402410-2	N/A	<u>\$ 479,987</u>
Surveys, Studies, Investigations, Demonstrations and Special Purpose Activities Relating to the Clean Air Act	66.034	PM-96496108-4	N/A	<u>107,727</u>
ARRA - National Clean Diesel Emissions Reduction Program	66.039	2A-95425409-0	N/A	996,532
		DE-95455910-0	N/A	618,192
				<u>1,614,724</u>
Total U.S. Environmental Protection Agency				<u>\$ 2,202,438</u>

(Continued)

MIAMI-DADE COUNTY, FLORIDASCHEDULE OF EXPENDITURES OF FEDERAL AWARDS AND STATE FINANCIAL ASSISTANCE
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2011

FEDERAL GRANTS	C.F.D.A.	GRANT/CONTRACT NUMBER	PASS-THRU AMOUNT TO SUBRECIPIENT	FEDERAL EXPENDITURES
U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES:				
Aging Cluster:				
Passed through Alliance on Aging, Inc.:				
Special Programs for the Aging Title III, Part B Grants for Supportive Services and Senior Centers	93.044	AA-1017	N/A	\$ 90,123
		AA-1017A	N/A	(5,917)
		AA-1018	N/A	15,650
		AA-1117	N/A	204,150
		AA-1118	N/A	150,231
				<u>454,237</u>
Special Programs for the Aging Title III, Part B Nutrition Services	93.045	AA-817	N/A	5,124
		AA-1018	N/A	524,056
		AA-1018A	N/A	107,892
		AA-1118	N/A	1,497,504
				<u>2,134,576</u>
Passed through Alliance for Aging, Inc.:				
ARRA - Aging Home delivered Nutrition Services for States	93.705	ARRA-918	N/A	<u>2,380</u>
ARRA - Aging Congregate Nutrition Services for States	93.707	ARRA-918	N/A	<u>31,570</u>
Total Aging Cluster				<u>2,622,763</u>
National Family Caregiver Support	93.052	AA-1018	N/A	28,193
		AA-1118	N/A	132,253
				<u>160,446</u>
Substance Abuse and Mental Health Services_Projects of Regional and National Significance	93.243	1H79TI021890-01	N/A	<u>303,835</u>

(Continued)

MIAMI-DADE COUNTY, FLORIDA

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS AND STATE FINANCIAL ASSISTANCE
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2011

FEDERAL GRANTS	C.F.D.A.	GRANT/CONTRACT NUMBER	PASS-THRU AMOUNT TO SUBRECIPIENT	FEDERAL EXPENDITURES
U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES: (Continued)				
Temporary Assistance for Needy Families (TANF) Cluster:				
Passed through Early Learning Coalition of Miami-Dade Monroe, Inc:				
Temporary Assistance for Needy Families	93.558	C09-113	N/A	\$ (7,129)
		C10-102	N/A	28,417,702
		C10-110	N/A	423,525
		C10-104	N/A	374,581
		C11-111	N/A	9,775,263
Passed through Florida Coalition Against Domestic Violence:				
		11-2222	N/A	445,733
		12-2222	N/A	139,052
				<u>39,568,727</u>
Passed through South Florida Workforce:				
ARRA - Emergency Contingency Fund for Temp. Assistance for Needy Families	93.714	ARRA-SE-PY09-994-00	N/A	4,035
Total TANF Cluster				<u>39,572,762</u>
Passed through Florida Department of Revenue:				
Child Support Enforcement	93.563	CD313	N/A	3,973,919
		CSLD2	N/A	312,920
		CSLD1	N/A	(57,024)
				<u>4,229,815</u>
Passed through Early Learning Coalition of Miami-Dade and Monroe County:				
Refugee & Entrant Assistance State Administered Program	93.566	C09-118	N/A	81,555
		C10-113	N/A	1,072,077
				<u>1,153,632</u>

(Continued)

MIAMI-DADE COUNTY, FLORIDASCHEDULE OF EXPENDITURES OF FEDERAL AWARDS AND STATE FINANCIAL ASSISTANCE
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2011

FEDERAL GRANTS	C.F.D.A.	GRANT/CONTRACT NUMBER	PASS-THRU AMOUNT TO SUBRECIPIENT	FEDERAL EXPENDITURES
U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES: (Continued)				
Passed through Florida Department of Community Affairs:				
Low-Income Home Energy Assistance	93.568	10-EA-8F-11-23-01-017	N/A	\$ 15,486,678
		11-EA-8U-11-23-01-017	N/A	2,085,523
				<u>17,572,201</u>
Community Services Block Grant Cluster:				
Passed through Florida Department of Community Affairs:				
Community Services Block Grant	93.569	10-SB-7Q-11-23-01-017	N/A	(82,838)
		11-SB-8G-11-23-01-016	N/A	3,488,416
				<u>3,405,578</u>
ARRA - Community Services Block Grant	93.710	10SB-8B-11-23-01-117	N/A	<u>(27,436)</u>
Total Community Services Block Grant Cluster				<u>3,378,142</u>
CCDF Cluster:				
Passed through Early Learning Coalition of Miami-Dade/Monroe, Inc.:				
Child Care and Development Block Grant	93.575	C09-113	N/A	(7,419)
		C10-102	N/A	27,748,766
		C10-110	N/A	413,556
		C10-104	N/A	365,763
		C11-111	N/A	3,722,142
				<u>32,242,808</u>
Passed through Early Learning Coalition of Miami-Dade/Monroe, Inc.:				
ARRA - Child Care and Development Block Grant	93.713	C10-102	N/A	<u>8,707,712</u>

(Continued)

MIAMI-DADE COUNTY, FLORIDA

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS AND STATE FINANCIAL ASSISTANCE
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2011

FEDERAL GRANTS	C.F.D.A.	GRANT/CONTRACT NUMBER	PASS-THRU AMOUNT TO SUBRECIPIENT	FEDERAL EXPENDITURES
U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES: (Continued)				
Passed through Early Learning Coalition of Miami-Dade/Monroe, Inc.:				
Child Care Mandatory and Matching Funds of the Child Care and Development Fund	93.596	C09-113	N/A	\$ (6,183)
		C10-102	N/A	24,355,728
		C10-104	N/A	321,039
		C10-110	N/A	362,988
		C11-111	N/A	6,023,813
				<u>31,057,385</u>
Total CCDF Cluster				<u>72,007,905</u>
Passed through South Florida Workforce:				
Refugee and Entrant Assistance Targeted Assistance	93.584	XK005	N/A	<u>1,052,763</u>
Head Start Cluster:				
Head Start Program	93.600	04 CH0119/44	N/A	(54,714)
		04 CH0119/45	N/A	44,117,089
		04 CH0119/46	N/A	10,653,673
				<u>54,716,048</u>
Passed through Early Learning Coalition of Miami-Dade/Monroe, Inc:				
ARRA - Head Start	93.708	04SE0119/01	N/A	848,707
		04SH0119/01	N/A	106,311
		04SH0119/02	N/A	766,640
				<u>1,721,658</u>
ARRA - Early Head Start	93.709	04-SA0119/01	N/A	292,733
		04-SA0119/02	N/A	1,538,362
				<u>1,831,095</u>
Total Head Start Cluster				<u>58,268,801</u>

(Continued)

MIAMI-DADE COUNTY, FLORIDASCHEDULE OF EXPENDITURES OF FEDERAL AWARDS AND STATE FINANCIAL ASSISTANCE
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2011

FEDERAL GRANTS	C.F.D.A.	GRANT/CONTRACT NUMBER	PASS-THRU AMOUNT TO SUBRECIPIENT	FEDERAL EXPENDITURES
U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES: (Continued)				
Passed through Early Learning Coalition of Miami-Dade/Monroe, Inc.:				
Social Services Block Grant	93.667	C09-113	N/A	\$ (17)
		C10-102	N/A	72,535
		C10-104	N/A	956
		C10-110	N/A	1,081
		C11-111	N/A	17,585
				<u>92,140</u>
Voting Access for Individuals with Disabilities Grants to States	93.617	2010-2011-0002	N/A	<u>55,862</u>
Passed through Florida Coalition Against Domestic Violence:				
Family Violence Prevention & Services/Grants for Battered Women's Shelters Grants to States & Indian Tribes	93.671	11-2222	N/A	285,887
		12-2222	N/A	81,073
				<u>366,960</u>
Passed through Florida Department of Health:				
ARRA - Prevention and Wellness – Communities Putting Prevention to Work Funding Opportunities Announcement	93.724	DEV07	N/A	<u>235,980</u>
HIV Emergency Relief Project Grants	93.914	H89HA00005-19-00	\$ (293)	(292)
		5-H3MHA08463-03-00	(327)	38,896
		2H89HA00005-20-00	13,754,488	14,504,337
		1H89HA00005-21-00	11,483,236	12,005,379
			<u>25,237,104</u>	<u>26,548,320</u>
Passed through Florida Department of Children and Families:				
Block Grants for Prevention and Treatment of Substance Abuse	93.959	KD228-28	N/A	<u>1,539,916</u>
Metropolitan Medical Response System	93.000	233-06-0060	N/A	<u>30,623</u>
Total U.S. Department of Health and Human Services			<u>\$ 25,237,104</u>	<u>\$ 229,192,866</u>

MIAMI-DADE COUNTY, FLORIDASCHEDULE OF EXPENDITURES OF FEDERAL AWARDS AND STATE FINANCIAL ASSISTANCE
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2011

FEDERAL GRANTS	C.F.D.A.	GRANT/CONTRACT NUMBER	PASS-THRU AMOUNT TO SUBRECIPIENT	FEDERAL EXPENDITURES
U.S. DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT:				
CDBG - Entitlement and Small Cities Cluster:				
Community Development Block Grant/Entitlement Grants	14.218	B-98-UC-12-0006	N/A	\$ 128,640
		B-05-UC12-0006	N/A	114,943
		B-06-UC12-0006	\$ 98,925	(915,777)
		B-07-UC12-0006	834,022	935,191
		B-08-UC12-0006	268,661	493,412
		B-09-UC12-0006	1,138,787	1,383,208
		B-10-UC12-0006	1,497,982	4,698,378
		B-11-UC12-0006	1,442,320	6,740,071
		B-02/03/04-UC12-0006	N/A	480,089
		B-08-UN-12-0004-NSP	N/A	18,774,389
			<u>5,280,697</u>	<u>32,832,544</u>
ARRA - CDBG Neighbor Stabilization	14.218	B-09-UY-12-0006	<u>188,150</u>	<u>913,787</u>
Total CDBG Entitlement Grants Cluster			<u>5,468,847</u>	<u>33,746,331</u>
Passed through Florida Department of Community Affairs:				
Community Development Block Grant/States Program	14.228	07-DB-3V-23-01-Z06	2,081,813	3,826,462
		08-DB-D3-11-23-01-A01	<u>4,166,436</u>	<u>7,322,653</u>
Total CDBG - State Administered Small Cities Program Cluster			<u>6,248,249</u>	<u>11,149,115</u>
Emergency Shelter Grants Program	14.231	S-09-UC-120003	108,325	108,325
		S-10-UC-120003	559,165	559,165
		S-11-UC-120003	<u>285,352</u>	<u>285,351</u>
			<u>952,842</u>	<u>952,841</u>

(Continued)

MIAMI-DADE COUNTY, FLORIDA

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS AND STATE FINANCIAL ASSISTANCE
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2011

FEDERAL GRANTS	C.F.D.A.	GRANT/CONTRACT NUMBER	PASS-THRU AMOUNT TO SUBRECIPIENT	FEDERAL EXPENDITURES
U.S. DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT: (Continued)				
Supportive Housing Program	14.235	FL 14B100001	\$ 103,047	\$ 130,516
		FL14B5	N/A	7,744
		FL4B6	N/A	25,213
		FL4B7	275,804	302,196
		FL14B800001	2,216,457	2,306,980
		FL14B9	13,490,494	13,833,732
		FL0168B4D001003 THRU FL0390B4D001000	1,463,101	1,483,043
			<u>17,548,903</u>	<u>18,089,424</u>
HOME Investment Partnerships Program	14.239	M-05-UC-12-0202	573,131	573,131
		M-06-UC-12-0202	285,100	918,693
		M-07-UC-12-0202	1,910,957	2,046,187
		M-08-UC-12-0202	N/A	418,773
		M-09-UC-12-0202	1,720,072	2,780,071
		M-10-UC-12-0202	1,374,287	1,939,285
		M-11-UC-12-0202	1,233,830	1,577,916
			<u>7,097,377</u>	<u>10,254,056</u>
ARRA - Homelessness Prevention and Rapid Re-Housing Recovery	14.257	S09-UY-12-0003	<u>2,446,001</u>	<u>2,482,513</u>
Total U.S. Department of Housing and Urban Development			<u><u>\$ 39,762,219</u></u>	<u><u>\$ 76,674,280</u></u>
U.S. DEPARTMENT OF JUSTICE:				
Department of Justice - Law Enforcement Trust Fund	16.000	N/A	<u>N/A</u>	<u>\$ 657,738</u>
Violence Against Women Act Court training and Improvement Grants	16.013	2010-WC-AX-K007	<u>N/A</u>	<u>70,976</u>

(Continued)

MIAMI-DADE COUNTY, FLORIDASCHEDULE OF EXPENDITURES OF FEDERAL AWARDS AND STATE FINANCIAL ASSISTANCE
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2011

FEDERAL GRANTS	C.F.D.A.	GRANT/CONTRACT NUMBER	PASS-THRU AMOUNT TO SUBRECIPIENT	FEDERAL EXPENDITURES
U.S. DEPARTMENT OF JUSTICE: (Continued)				
Services for Trafficking Victims	16.320	2010-VT-BX-0029	N/A	\$ 81,333
Passed through Florida Department of Juvenile Justice:				
Part E-Developing, Testing and Demonstrating Promising New Programs	16.541	2008-JL-FX-0536	N/A	(7,486)
		2009-JL-FX-0248	N/A	19,111
				<u>11,625</u>
National Institute of Justice Research, Evaluation, and Development Project Grants	16.560	2008-DN-BX-K306	N/A	
		2009-DN-BX-K011	N/A	234,577
		2009-DN-BX-K230	N/A	5,130
		2010-DN-BX-K005	N/A	93,473
		2010-DN-BX-K268	N/A	33,019
		2010-DN-BX-K269	N/A	3,493
				<u>369,692</u>
Passed through State of Florida Department of Legal Affairs/Office of Attorney General:				
Crime Victim Assistance	16.575	V09061	N/A	773
		V09226	N/A	16,540
		V10061	N/A	68,430
		V10226	N/A	122,353
				<u>208,096</u>
Edward Byrne Memorial State and Local Law Enforcement Assist.	16.580	2005-VT-BX-0021	N/A	154,293
Drug Court Discretionary Grant Program	16.585	2009-DC-BX-0116	N/A	145,415
Grants to Encourage Arrest Policies and Enforcement of Protection Orders	16.590	2006-WE-AX-0069	N/A	503,346

(Continued)

MIAMI-DADE COUNTY, FLORIDASCHEDULE OF EXPENDITURES OF FEDERAL AWARDS AND STATE FINANCIAL ASSISTANCE
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2011

FEDERAL GRANTS	C.F.D.A.	GRANT/CONTRACT NUMBER	PASS-THRU AMOUNT TO SUBRECIPIENT	FEDERAL EXPENDITURES
U.S. DEPARTMENT OF JUSTICE: (Continued)				
Bulletproof Vest Partnership Program	16.607	2007BOBX07039021	N/A	\$ 111,178
		2009BOBX09046806	N/A	68,560
		2010BOBX10054305	N/A	93,227
				<u>272,965</u>
Public Safety Partnership and Community Policing Grants	16.710	2010ULWX0010	N/A	<u>1,863,366</u>
Edward Byrne Memorial Justice Assistance Grant Program	16.738	2008-DJ-BX-0570	N/A	208,885
		2009-DJ-BX-1327	N/A	139,831
		2010-DJ-BX-0167	N/A	382,840
Passed through Florida Department of Law Enforcement:				
		2010-JAGC-DADE-1-4X-197	\$ 51,903	51,902
		2010-JAGC-DADE-2-4X-214	2,501	2,501
		2010-JAGC-DADE-4-4X-169	6,976	6,975
		2010-JAGC-DADE-5-4X-199	10,580	10,580
		2010-JAGC-DADE-7-4X-225	6,708	6,708
		2010-JAGC-DADE-9-4X-167	4,396	4,395
		2010-JAGC-DADE-16-4X-229	2,242	22,419
		2010-JAGC-DADE-17-4X-204	3,909	3,909
		2010-JAGC-DADE-18-4X-216	1,335	1,335
		2010-JAGC-DADE-21-4X-220	3,882	3,882
		2010-JAGC-DADE-22-4X-206	10,592	10,591
		2010-JAGC-DADE-23-4X-148	N/A	(9,360)
		2010-JAGC-DADE-24-4X-219	2,786	2,786
		2010-JAGC-DADE-25-4X-218	1,768	1,768
		2010-JAGC-DADE-27-4X-189	3,864	3,864
		2010-JAGC-DADE-28-4X-217	4,225	4,225
		2010-JAGC-DADE-29-4X-203	(32)	(32)

(Continued)

MIAMI-DADE COUNTY, FLORIDASCHEDULE OF EXPENDITURES OF FEDERAL AWARDS AND STATE FINANCIAL ASSISTANCE
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2011

FEDERAL GRANTS	C.F.D.A.	GRANT/CONTRACT NUMBER	PASS-THRU AMOUNT TO SUBRECIPIENT	FEDERAL EXPENDITURES
U.S. DEPARTMENT OF JUSTICE: (Continued)				
Edward Byrne Memorial Justice Assistance Grant Program (Continued)				
		2010-JAGC-DADE-32-4X-183	\$ 530	\$ 529
		2010-JAGC-DADE-33-4X-227	65	65
		2010-JAGC-DADE-36-4X-200	5,664	5,663
		2010-JAGC-DADE-36-4X-205	(299)	(299)
		2011-JAGC-DADE-11-B2-203		291,450
		2011-JAGC-DADE-1-B2-090	2,934	2,934
		2011-JAGC-DADE-2-B2-165	5,114	5,114
		2011-JAGC-DADE-3-B2-179	4,500	4,500
		2011-JAGC-DADE-4-B2-194	2,856	2,856
		2011-JAGC-DADE-5-B2-087	3,178	3,178
		2011-JAGC-DADE-6-B2-233	10,446	10,446
		2011-JAGC-DADE-7-B2-155	N/A	114,451
		2011-JAGC-DADE-8-B2-088	5,395	5,395
		2011-JAGC-DADE-9-B2-202	3,193	3,193
		2011-JAGC-DADE-10-B2-086	5,254	5,254
		2011-JAGC-DADE-12-B2-145	14,707	14,707
		2011-JAGC-DADE-13-B2-120	2,858	2,858
		2011-JAGC-DADE-14-B2-154	2,247	2,247
		2011-JAGC-DADE-15-B2-144	4,524	4,524
		2011-JAGC-DADE-16-B2-251	3,503	3,503
		2011-JAGC-DADE-17-B2-191	7,661	7,661
		2011-JAGC-DADE-18-B2-214	6,108	6,108
		2011-JAGC-DADE-19-B2-245	3,110	3,110
		2011-JAGC-DADE-20-B2-189	9,865	9,865
		2011-JAGC-DADE-21-B2-215	4,563	4,563
		2011-JAGC-DADE-22-B2-187	19,037	19,037
		2011-JAGC-DADE-23-B2-119	3,517	3,517
		2011-JAGC-DADE-24-B2-118	4,243	4,243
		2011-JAGC-DADE-25-B2-188	197,633	197,633
		2011-JAGC-DADE-26-B2-166	16,244	16,244
		2011-JAGC-DADE-27-B2-186	8,461	8,461

(Continued)

MIAMI-DADE COUNTY, FLORIDASCHEDULE OF EXPENDITURES OF FEDERAL AWARDS AND STATE FINANCIAL ASSISTANCE
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2011

FEDERAL GRANTS	C.F.D.A.	GRANT/CONTRACT NUMBER	PASS-THRU AMOUNT TO SUBRECIPIENT	FEDERAL EXPENDITURES
U.S. DEPARTMENT OF JUSTICE: (Continued)				
Edward Byrne Memorial Justice Assistance Grant Program (Continued)		2011-JAGC-DADE-28-B2-205	\$ 26,352	\$ 26,352
		2011-JAGC-DADE-29-B2-206	26,122	26,122
		2011-JAGC-DADE-30-B2-192	4,132	4,132
		2011-JAGC-DADE-31-B2-190	6,653	6,653
		2011-JAGC-DADE-32-B2-229	N/A	135,931
		2011-JAGC-DADE-33-B2-146	80,969	80,969
		2011-JAGC-DADE-34-B2-193	3,974	3,974
		2011-JAGC-DADE-35-B2-200	4,611	4,611
		2011-JAGC-DADE-36-B2-212	5,988	5,988
		2011-JAGC-DADE-37-B2-117	4,102	4,102
		2011-JAGC-DADE-38-B2-195	N/A	161,138
			<u>637,649</u>	<u>2,082,986</u>
Forensic DNA Backlog Reduction Program	16.741	2008-DN-BX-K030	N/A	495,614
		2009-DN-BX-K062	N/A	397,083
				<u>892,697</u>
Paul Coverdell Forensic Sciences Improvement Grant Program	16.742	2009-CD-BX-0069	N/A	4,178
Passed through Florida Department of Law Enforcement:				
		2009-CD-BX-0041	N/A	63,722
		2010-CD-BX-0006	N/A	130,933
				<u>198,833</u>
Congressionally Recommended Awards	16.753	2010-DD-BX-0434	N/A	57,556
Passed through Florida Department of Law Enforcement:				
Edward Byrne Memorial Justice Assistance Grant (JAG) Program - ARRA	16.803	2010-ARRC-DADE-1-W7-178	N/A	63,047
		2010-ARRC-DADE-2-W7-118	N/A	343,457
				<u>406,504</u>

(Continued)

MIAMI-DADE COUNTY, FLORIDA

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS AND STATE FINANCIAL ASSISTANCE
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2011

FEDERAL GRANTS	C.F.D.A.	GRANT/CONTRACT NUMBER	PASS-THRU AMOUNT TO SUBRECIPIENT	FEDERAL EXPENDITURES
U.S. DEPARTMENT OF JUSTICE: (Continued)				
Edward Byrne Memorial Justice Assistance Grant (JAG) Program - ARRA	16.804	2009-SB-B9-2979	N/A	\$ 838,357
Total U.S. Department of Justice			\$ 637,649	\$ 8,815,778
U.S. DEPARTMENT OF TRANSPORTATION:				
Highway Planning and Construction Cluster:				
Passed through the Florida Department of Transportation:				
Highway Planning and Construction	20.205	AOW 70	N/A	\$ 5,254
		AP919	N/A	143,300
		APL85	N/A	421,828
		APN79	N/A	8,097
		A0547	N/A	(1,147)
		416-660-1 (A0539)	N/A	53,824
		418-337-1	N/A	5,400
		AP377	N/A	18,375
		APV32	N/A	280,525
		APF40	N/A	445,154
		MPAP88	N/A	34,414
		ANW46	N/A	199,157
		A5117	N/A	1,494,302
		A5117	N/A	26,598
		AL730	N/A	93,516
		APG60	N/A	54,116
		APV78	N/A	40,547
		APW69	N/A	1,750
				3,325,010
Passed through the Florida Department of Transportation:				
ARRA - Highway Planning and Construction	20.205	APK32	N/A	192,632
		APK20	N/A	47,823

(Continued)

MIAMI-DADE COUNTY, FLORIDA

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS AND STATE FINANCIAL ASSISTANCE
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2011

FEDERAL GRANTS	C.F.D.A.	GRANT/CONTRACT NUMBER	PASS-THRU AMOUNT TO SUBRECIPIENT	FEDERAL EXPENDITURES
U.S. DEPARTMENT OF TRANSPORTATION: (Continued)				
ARRA - Highway Planning and Construction (continued)		APL40	N/A	\$ 227,548
		APL38	N/A	394,330
		APL64	N/A	649,313
		APL74	N/A	194,776
		APL65	N/A	33,598
		APM57	N/A	399,341
		APM58	N/A	332,287
		APN47	N/A	10,872
		APN48	N/A	245,660
		APN50	N/A	162,448
		APN51	N/A	224,013
		APN67	N/A	587,419
		APN68	N/A	40,625
		APN21	N/A	202,915
		APN22	N/A	34,608
		APN23	N/A	301,963
		APN25	N/A	389,304
		APN26	N/A	121,705
		APN27	N/A	96,077
		APN28	N/A	452,374
		APN29	N/A	42,308
		APN31	N/A	252,221
		APN32	N/A	77,473
		APO64	N/A	492,144
		APR23	N/A	461,675
		APR25	N/A	63,917
		APR29	N/A	623,711
		APN24	N/A	69,788
		AQ142	N/A	147,388
		AQ143	N/A	131,992
		AQ144	N/A	205,871

(Continued)

MIAMI-DADE COUNTY, FLORIDA

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS AND STATE FINANCIAL ASSISTANCE
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2011

FEDERAL GRANTS	C.F.D.A.	GRANT/CONTRACT NUMBER	PASS-THRU AMOUNT TO SUBRECIPIENT	FEDERAL EXPENDITURES
U.S. DEPARTMENT OF TRANSPORTATION: (Continued)				
ARRA - Highway Planning and Construction (continued)		AQ145	N/A	\$ 125,267
		AQ146	N/A	46,606
		AQ147	N/A	62,985
		AQ148	N/A	191,018
		AQ149	N/A	228,327
		AQ150	N/A	287,024
		AQ151	N/A	325,328
		AQ152	N/A	464,886
		AQ153	N/A	110
		AQ154	N/A	106,624
		AQ155	N/A	501,377
		AQ161	N/A	64,274
				<u>10,313,945</u>
Total Highway Planning and Construction Cluster				<u>13,638,955</u>
Passed through the Florida Department of Transportation:				
Federal Transit Metropolitan Planning Grants	20.505	AOX 24	N/A	7,529
		APA 50	N/A	145,892
		AP042	N/A	236,751
		AQ167	N/A	881,317
				<u>1,271,489</u>
State and Community Highway Safety	20.600	AQ373	N/A	<u>37,938</u>
Alcohol Impaired Driving Countermeasures Incentive Grants I	20.601	AQ370	N/A	<u>424,779</u>
Safety Belt Performance Grants	20.609	APV43	N/A	<u>19,522</u>
National Infrastructure Investments	20.933	DTMA1G11006	N/A	<u>126,632</u>
Total U.S. Department of Transportation				<u>\$ 15,519,315</u>

MIAMI-DADE COUNTY, FLORIDASCHEDULE OF EXPENDITURES OF FEDERAL AWARDS AND STATE FINANCIAL ASSISTANCE
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2011

FEDERAL GRANTS	C.F.D.A.	GRANT/CONTRACT NUMBER	PASS-THRU AMOUNT TO SUBRECIPIENT	FEDERAL EXPENDITURES
U.S. DEPARTMENT OF HOMELAND SECURITY:				
Passed through the United Way of America:				
Emergency Food & Shelter National Board Program	97.024	22-1594-00	N/A	\$ 48,652
		29-1594-00	N/A	78,816
				<u>127,468</u>
 National Urban Search & Rescue (US&R) Response System				
	97.025	EMW-2008-CA-0520	N/A	57,000
		EMW-2008-CA-1491	N/A	175,535
		2009-SR-24-K006	N/A	120,892
		2010-SR-24-K033	N/A	937,204
				<u>1,290,631</u>
 Passed through Florida Department of Community Affairs:				
Flood Mitigation Assistance	97.029	10FM-46-11-23-01-062	\$ 182,842	<u>182,841</u>
 Disaster Grants - Public Assistance (Presidentially Declared Disasters)				
	97.036	00-RM-AA-11-23-01-098	N/A	(58,265)
		01-RM-L5-11-23-01-036	N/A	134,110
		05-PA-G%-11-23-01-746	N/A	434,810
		06-KF-B&-11-23-00-505	N/A	3,432,372
		06-RT-&W-11-23-02-500	N/A	147,757
		06-WL-&K-11-23-02-551	N/A	7,950,139
		09-PA-C2-11-23-13-579	N/A	189
				<u>12,041,112</u>
 Passed through Florida Department of Community Affairs:				
Hazard Mitigation Grant	97.039	08HM-6G-11-16-02-019-1602-23	N/A	(1,879)
		07DM-68-11-23-01-227	120,531	120,530
		08HM-6G-11-23-01-036	N/A	187
		09HM-6G-11-23-01-038	N/A	167,780
		09HM6G-11-23-01-005	N/A	(6,790)
		09HM-37-11-23-01-028	N/A	119,273
		09HM-37-11-23-01-029	N/A	884,712

(Continued)

MIAMI-DADE COUNTY, FLORIDA

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS AND STATE FINANCIAL ASSISTANCE
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2011

FEDERAL GRANTS	C.F.D.A.	GRANT/CONTRACT NUMBER	PASS-THRU AMOUNT TO SUBRECIPIENT	FEDERAL EXPENDITURES
U.S. DEPARTMENT OF HOMELAND SECURITY: (Continued)				
Hazard Mitigation Grant (Continued)		09HM-37-11-23-01-040	N/A	\$ 147,359
		11HM2W11-23-01-002 DR1545-126R	N/A	973,791
			<u>\$ 120,531</u>	<u>2,404,963</u>
Passed through Florida Department of Community Affairs:				
Emergency Management Performance Grants (EMPG)	97.042	09-BG-03-11-23-01-373	N/A	(8,191)
		09-BG-03-11-23-01-373	N/A	375,745
		129-FG-R3-11-23-01-080	N/A	6,836
				<u>374,390</u>
Assistance to Firefighters Grant	97.044	EMW-2008-FP-02515	N/A	<u>152,218</u>
Passed through Florida Department of Community Affairs:				
Pre Disaster Mitigation	97.047	06DM-68-11-23-01-360	N/A	<u>231</u>
Port Security Grant Program	97.056	2006-GB-T6-0083	N/A	401,902
		2007-GB-T7-0313	N/A	<u>562,883</u>
				<u>964,785</u>
Homeland Security Cluster:				
Passed through Florida Department of Community Affairs:				
Homeland Security Grant Program	97.067	07-CC-5R-11-23-01-333	N/A	367
		07-DS-5N-11-23-01-501	N/A	(1,259)
		07-DS-5N-11-23-01-460	N/A	(184)
		08DS-01-11-23-01-105	N/A	(737)
		08DS-60-11-23-01-311	N/A	(72)
		08DS-60-11-23-01-342	N/A	(337)
		09-CC-49-11-21-02-295	N/A	(9)
		09-CI-49-11-23-02-249	N/A	(3)
		09-DS-48-11-16-02-448	N/A	99,787
		10DS-51-11-23-01-043	N/A	1,115
		10-DS-44-11-23-02-052	N/A	180,013

(Continued)

MIAMI-DADE COUNTY, FLORIDA

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS AND STATE FINANCIAL ASSISTANCE
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2011

FEDERAL GRANTS	C.F.D.A.	GRANT/CONTRACT NUMBER	PASS-THRU AMOUNT TO SUBRECIPIENT	FEDERAL EXPENDITURES
U.S. DEPARTMENT OF HOMELAND SECURITY: (Continued)				
Homeland Security Grant Program (Continued)		2009-SS-T9-0081	N/A	\$ 77,445
		10DS-39-11-23-01-317	N/A	68,931
		11DS-36-11-23-20-112	N/A	18,987
Passed through City of Miami:				
Homeland Security Grant Program (continued)		06DS-4H-11-23-02-342	N/A	38,297
		07DS-5S-11-23-02-379	N/A	737,108
		09DS-24-11-23-02-011	N/A	824,062
		10DS-48-11-23-02-195	N/A	468,386
		11DS-32-11-23-02-233	N/A	31,296
Passed through Florida Department of Law Enforcement:				
		2009-LETP-DADE-2-S3-077	N/A	26,067
		2011-LETP-DADE-1-S3-085	N/A	75,025
Passed through Florida Department of Financial Services:				
		08DS-60-13-00-16-373	N/A	(16,899)
		08DS-60-13-00-16-373	N/A	(85)
		09-DS-51-13-00-16-409	N/A	350,249
		09-DS-51-13-00-16-409	N/A	58,003
		010-DS-39-13-00-16-414	N/A	4,137
Total Homeland Security Cluster				<u>3,039,690</u>
Homeland Security Biowatch Program	97.091	2006-ST-091-000012	N/A	<u>443,418</u>
Passed through Florida Department of Community Affairs:				
Severe Loss Repetitive Program	97.110	10SR-47-11-23-01-063	\$ 98,660	<u>98,660</u>
Total U.S. Department of Homeland Security			<u>\$ 402,033</u>	<u>\$ 21,120,407</u>

MIAMI-DADE COUNTY, FLORIDASCHEDULE OF EXPENDITURES OF FEDERAL AWARDS AND STATE FINANCIAL ASSISTANCE
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2011

FEDERAL GRANTS	C.F.D.A.	GRANT/CONTRACT NUMBER	PASS-THRU AMOUNT TO SUBRECIPIENT	FEDERAL EXPENDITURES
OTHER GRANTING AGENCIES :				
Executive Office of the President				
Office of National Drug Control Policy:				
HIDTA Grant	95.001	G09MI0004A	N/A	\$ 102,108
		G10MI0004A	N/A	225,498
		G11MI0004A	N/A	123,693
Total Executive Office of the President, Office of National Drug Control Policy				<u>\$ 451,299</u>
U.S. Department of Commerce:				
Economic Adjustment Assistance	11.307	04-79-06516	N/A	<u>\$ 15,352</u>
Passed through Florida Department of Community Affairs:				
Public Safety Interoperable Communications Grant Program	11.555	09-DS-31-11-23-01-352	N/A	<u>(4,145)</u>
Total U.S. Department of Congress				<u>\$ 11,207</u>
National Oceanic and Atmospheric Administration:				
Passed through National Association of Counties Research Foundation:				
Habitat Conservation	11.463	DOC.749. 10-06	N/A	<u>\$ 500</u>
U.S. Department of Treasury:				
Law Enforcement Trust Fund	21.000	N/A	N/A	<u>\$ 783,160</u>
Department of Interior:				
Fish and Wildlife Cluster:				
Passed through Florida Fish and Wildlife Conservation Commission:				
Sport Fishing Restoration Program	15.605	FWC-10162	N/A	<u>\$ 56,971</u>
Fish and Wildlife Management Assistance	15.608	1448-40181-02-J-054	N/A	<u>800</u>

(Continued)

MIAMI-DADE COUNTY, FLORIDASCHEDULE OF EXPENDITURES OF FEDERAL AWARDS AND STATE FINANCIAL ASSISTANCE
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2011

FEDERAL GRANTS	C.F.D.A.	GRANT/CONTRACT NUMBER	PASS-THRU AMOUNT TO SUBRECIPIENT	FEDERAL EXPENDITURES
OTHER GRANTING AGENCIES: (Continued)				
Coastal Program	15.630	401819J631	N/A	\$ 30,523
Total U.S. Department of Interior				<u>\$ 88,294</u>
U.S. Department of Labor:				
National Farmworker Jobs Program Cluster:				
Passed through Florida Department of Education:				
National Farm Worker Jobs Program	17.264	761-4050A-1CFJ1	N/A	\$ 252,630
		761-4052A-2CFJ1	N/A	<u>98,271</u>
Total U.S. Department of Labor				<u>\$ 350,901</u>
National Endowment of the Arts:				
Promotion of the Arts Grants to Organizations and Individuals	45.024	07-4400-7103	N/A	\$ 3,680
		10-6200-7044	N/A	<u>11,156</u>
Total National Endowment of the Arts				<u>\$ 14,836</u>
U.S. Department of Energy:				
Passed through Florida Department of Community Affairs:				
Weatherization Assistance for Low-Income Persons	81.042	09WX-7W-11-23-04-018	N/A	\$ (59,524)
ARRA - Weatherization Assistance for Low-Income Persons		10WX-7W-11-23-04-718	N/A	<u>3,013,925</u>
ARRA - Energy Efficiency and Conservation Block Grant Program (EECBG)	81.128	DE-EE-0000790	\$ 211,586	<u>1,829,171</u>
Total U.S. Department of Energy			<u>\$ 211,586</u>	<u>\$ 4,783,572</u>
U.S. Department of Education:				
Passed through Florida Department of Labor & Employment Security:				
Rehabilitation Services_Service Projects	84.128	07-174VH017	N/A	<u>\$ 37,825</u>

(Continued)

MIAMI-DADE COUNTY, FLORIDASCHEDULE OF EXPENDITURES OF FEDERAL AWARDS AND STATE FINANCIAL ASSISTANCE
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2011

FEDERAL GRANTS	C.F.D.A.	GRANT/CONTRACT NUMBER	PASS-THRU AMOUNT TO SUBRECIPIENT	FEDERAL EXPENDITURES
OTHER GRANTING AGENCIES: (Continued)				
Passed through Early Learning Coalition of Miami-Dade/Monroe Inc.: ARRA - State Fiscal Stabilization Fund - Government Services, Recovery Act	84.397	C10-103	<u>N/A</u>	<u>\$ 8,654,300</u>
Total U.S. Department of Education				<u>\$ 8,692,125</u>
Elections Assistance Commission: Passed through Florida Department of State: Help America Vote Act Requirement Systems	90.401	2010-2011-001	<u>N/A</u>	<u>\$ 122,067</u>
Help America Vote Mock Election Program	90.402	E4058798D	<u>N/A</u>	<u>38,103</u>
Total Election Assistance Commission				<u>\$ 160,170</u>
U.S. Social Security Administration: Supplemental Security Income	96.006	FL0005	<u>N/A</u>	<u>\$ 21,699</u>
Total Other Granting Agencies			<u>\$ 211,586</u>	<u>\$ 15,357,763</u>
Total Federal Expenditures			<u>\$ 66,250,591</u>	<u>\$ 377,683,372</u>

MIAMI-DADE COUNTY, FLORIDA

**SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS AND STATE FINANCIAL ASSISTANCE
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2011**

STATE GRANTS	C.S.F.A.	GRANT/CONTRACT NUMBER	PASS-THRU AMOUNT TO SUBRECIPIENT	STATE EXPENDITURES
FLORIDA DEPARTMENT OF ENVIRONMENTAL PROTECTION:				
Beach Erosion Control Program	37.003	04-DA1 11-DA1	N/A N/A	\$ 16,773 2,250,976 <u>2,267,749</u>
Florida Recreation Development Assistance Program	37.017	L0811 A9153	N/A N/A	60,900 135,611 <u>196,511</u>
Local Government Cleanup Contracting	37.024	S0480	N/A	<u>863,093</u>
Statewide Surface Water Restoration & Wastewater Projects	37.039	LP8950	N/A	(17,405)
Passed through South Florida Water Management Statewide Surface Water Restoration & Wastewater Projects		OT050659 4600001822	N/A N/A	(65,720) 243,710 <u>160,585</u>
Ambient Air Monitoring Agreement	37.042	SO522	N/A	<u>82,087</u>
Title V Air Permitting and Compliance	37.043	SO526	N/A	<u>296,335</u>
Total Florida Department of Environmental Protection				<u><u>\$ 3,866,360</u></u>
FLORIDA DEPARTMENT OF CHILDREN AND FAMILIES:				
Homeless Challenge Grant	60.014	KFZ39	\$ 63,397	<u>\$ 63,397</u>
Homeless Housing Assistance Grant	60.015	KFZ44	731,250	<u>750,000</u>
Homeless Grant - In - Aid Project	60.021	KF130	N/A	<u>12,347</u>
Substance Abuse Treatment and Aftercare Services for Children	60.030	KD228-34 KD228-28	N/A N/A	386,544 609,029 <u>995,573</u>

(Continued)

MIAMI-DADE COUNTY, FLORIDA

**SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS AND STATE FINANCIAL ASSISTANCE
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2011**

STATE GRANTS	C.S.F.A.	GRANT/CONTRACT NUMBER	PASS-THRU AMOUNT TO SUBRECIPIENT	STATE EXPENDITURES
FLORIDA DEPARTMENT OF CHILDREN AND FAMILIES: (Continued)				
Adult Community Mental Health - Community Support Services	60.053	KH214	\$ 179,998	\$ 179,998
Adult Mental Health - Special Projects - Recovery and Resiliency	60.063	KH214	174,641	174,641
Public Safety, Mental Health & Substance Abuse	60.115	LHZ15	N/A	278,210
		LHZ27	N/A	1,806
				280,016
Community Care for Disabled Adults	N/A	KG-063	N/A	183,809
	N/A	KG-063	N/A	51,790
				235,599
Passed through Florida Coalition Against Domestic Violence:				
Advocates FCADV DV Program	N/A	11-2222	N/A	660,052
	N/A	12-2222	N/A	187,174
				847,226
Total Florida Department of Children and Families			\$ 1,149,286	\$ 3,538,797
FLORIDA DEPARTMENT OF COMMUNITY AFFAIRS:				
Emergency Management Programs	52.008	10-BG-25-11-23-01-103	N/A	\$ 10,448
		11-BG-05-11-23-01-132	N/A	77,043
				87,491
Emergency Management PJS Hazardous Site Analysis	52.023	09CP-04-11-23-01-000	N/A	9,075
Total Florida Department of Community Affairs				\$ 96,566
FLORIDA DEPARTMENT OF TRANSPORTATION:				
Commission for the Transportation Disadvantaged (CTD) Planning Grant Program	55.002	AQ045	N/A	\$ 61,821
		AQB80	N/A	21,086
				82,907

(Continued)

MIAMI-DADE COUNTY, FLORIDA

**SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS AND STATE FINANCIAL ASSISTANCE
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2011**

STATE GRANTS	C.S.F.A.	GRANT/CONTRACT NUMBER	PASS-THRU AMOUNT TO SUBRECIPIENT	STATE EXPENDITURES
FLORIDA DEPARTMENT OF TRANSPORTATION: (Continued)				
Seaport Grants	55.005	41830819401	N/A	\$ 2,009,749
		42364419401	N/A	(28,670)
		42053419402	N/A	278,897
		25445229401	N/A	312,723
				<u>2,572,699</u>
Commuter Assistance/Rideshare Grants	55.007	APF22	N/A	227,553
		APD88	N/A	16,950
				<u>244,503</u>
County Incentive Grant Program	55.008	AOY52	N/A	1,793,357
		AOZ78	N/A	24,544
		42419519401	N/A	3,067
				<u>1,820,968</u>
Intermodal Development Program	55.014	42053429401	N/A	<u>72,248</u>
State Highway Project Reimbursement	55.023	AOY82	N/A	<u>352,154</u>
Transportation Regional Incentive Program (TRIP)	55.026	AVO52	N/A	<u>2,582,114</u>
NPDES Second Interlocal Agreement	N/A	AC262	N/A	<u>607,628</u>
Total Florida Department of Transportation				<u><u>\$ 8,335,221</u></u>
FLORIDA DEPARTMENT OF STATE:				
Cultural Facilities Program Grants	45.014	07-9005	N/A	\$ 449
State Aid to Libraries	45.030	11-ST-33	N/A	<u>1,655,348</u>
Cultural and Museum Grants	45.061	1160161	N/A	<u>7,166</u>
Total Florida Department of State				<u><u>\$ 1,662,963</u></u>

(Continued)

MIAMI-DADE COUNTY, FLORIDA**SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS AND STATE FINANCIAL ASSISTANCE
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2011**

STATE GRANTS	C.S.F.A.	GRANT/CONTRACT NUMBER	PASS-THRU AMOUNT TO SUBRECIPIENT	STATE EXPENDITURES
AGENCY FOR WORKFORCE INNOVATION:				
Passed through Early Learning Coalition of Miami-Dade/Monroe Inc.: Voluntary Pre-kindergarten Program	75.007	C10-103 C11-110	N/A N/A	\$ 39,542,406 7,099,356
Total Agency for Workforce Innovation				\$ 46,641,762
FLORIDA DEPARTMENT OF JUVENILE JUSTICE:				
Juvenile Assessment Centers	80.020	X1543	N/A	\$ 694,502
Diversion Services	80.022	X1439	N/A	648,767
Delinquency Diversion Grant	N/A	X1599	N/A	198,631
Total Florida Department of Juvenile Justice				\$ 1,541,900
FLORIDA DEPARTMENT OF ELDER AFFAIRS:				
Passed through Alliance on Aging: Respite for Elders Living in Everyday Families (RELIEF)	65.006	10SCSFL002 KR-1117 KR-1217	N/A N/A N/A	\$ 25,085 61,256 4,125
Local Services Program	65.009	KL1018	N/A	710,500
Community Care for the Elderly	65.010	2004-13	N/A	14,111
Total Florida Department of Elder Affairs				\$ 815,077

(Continued)

MIAMI-DADE COUNTY, FLORIDA

**SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS AND STATE FINANCIAL ASSISTANCE
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2011**

STATE GRANTS	C.S.F.A.	GRANT/CONTRACT NUMBER	PASS-THRU AMOUNT TO SUBRECIPIENT	STATE EXPENDITURES
FLORIDA DEPARTMENT OF LAW ENFORCEMENT:				
Drug Control/Money Laundering Investigations - Matching Funds	71.002	N/A	N/A	\$ 672,099
Drug Control/Money Laundering Investigations - Matching Funds	71.005	N/A	N/A	1,450
		N/A	N/A	19,619
				21,069
Victim or Witness Assistance	71.006	VC006	N/A	27,157
Total Florida Department of Law Enforcement				\$ 720,325
FLORIDA FISH AND WILDLIFE CONSERVATION COMMISSION :				
Florida Boating Improvement Program	77.006	06074	N/A	\$ (1,664)
Matheson Invasive Species	N/A	8156/SE154	N/A	208,094
		8156/SE154	N/A	118,793
				326,887
Total Florida Fish and Wildlife Conservation Commission				\$ 325,223
FLORIDA DEPARTMENT OF MANAGEMENT SERVICES:				
E911 State Grant Program	72.002	S-08-04-15	N/A	\$ (11,134)
FLORIDA HOUSING FINANCE CORPORATION:				
State Housing Initiatives Partnership Program	52.901	N/A	N/A	\$ 7,966,781
			N/A	(248,050)
Total Florida Housing Finance Corporation				\$ 7,718,731
FLORIDA DEPARTMENT OF AGRICULTURE AND CONSUMER SERVICES:				
Mosquito Control	42.003	014966	N/A	\$ 22,389

(Continued)

MIAMI-DADE COUNTY, FLORIDA

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS AND STATE FINANCIAL ASSISTANCE
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2011

STATE GRANTS	C.S.F.A.	GRANT/CONTRACT NUMBER	PASS-THRU AMOUNT TO SUBRECIPIENT	STATE EXPENDITURES
FLORIDA DEPARTMENT OF HEALTH:				
County Grant Awards	64.005	C9013	<u>N/A</u>	<u>\$ 82,278</u>
FLORIDA DEPARTMENT OF CORRECTIONS:				
Transitional Services - Post Release	70.011	C2550	<u>\$ 250,000</u>	<u>250,000</u>
FLORIDA DEPARTMENT OF MOTOR VEHICLES AND HIGHWAY SAFETY :				
Florida Arts License Plate Project	76.041	N/A	<u>N/A</u>	<u>29,641</u>
Total State Expenditures			<u><u>\$ 1,399,286</u></u>	<u><u>\$ 75,636,099</u></u>

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

N/A is "Not Applicable."

Miami-Dade County, Florida

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

Note 1. General

The accompanying schedule of expenditures of federal awards and state financial assistance (the "Schedule") presents the activity of all federal awards programs and state financial assistance projects of the General Government and Seaport (General Segment) operations of Miami-Dade County, Florida (the "County") for the year ended September 30, 2011. Federal awards programs and state financial assistance projects received directly, as well as passed through other government agencies, are included on the Schedule. The Schedule does not include the Miami-Dade Aviation Department; Miami-Dade Transit; the Public Health Trust of Miami-Dade County; and Miami-Dade Housing Agency; and Miami-Dade Water and Sewer Department.

Note 2. Basis of Accounting

The Schedule includes the federal and state grant activity of certain funds and departments of the County 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. The information in this Schedule is presented in accordance with the requirements of OMB Circular A-133, *Audits of States, Local Governments and Non-Profit Organizations*, and Chapter 10.550, *Rules of the Auditor General*. Therefore, some amounts presented in this Schedule may differ from amounts presented in, or used in the preparation of, the basic financial statements.

Note 3. Subrecipients

Certain program funds are passed through the County to subrecipient organizations. The Schedule does not contain separate statements disclosing how the subrecipients outside of the County's control utilized these funds. Subrecipients are noted on the Schedule as "Pass-thru amount to Subrecipient".

Note 4. Outstanding Loans

The Community Development Block Grant (CFDA No. 14.218), the HOME Investment Partnerships Program (CFDA No. 14.239), and the State Housing Initiatives Partnership Program (CSFA No. 52.901) processed loans under the grant programs. New loans made during the year ended September 30, 2011 are included as expenditures in the schedule of federal awards and state financial assistance. The outstanding loan balances at September 30, 2011 were \$31,789,375, \$90,402,641 and \$99,139,617, respectively. The loan balances at September 30, 2010 were \$25,088,338, \$85,930,990, and \$1,869,695, respectively.

Note 5. Contingency

The grant revenue amounts received are subject to audit and adjustment. If any expenditures or expenses are disallowed by the grantor agencies as a result of such an audit, any claim for reimbursement to the grantor agencies would become a liability to the County.

Miami-Dade County, Florida

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

Section I – Summary of Auditor's Results

Financial Statements

Type of auditor's report issued:

Unqualified

Internal control over financial reporting:

Material weakness(es) identified?

_____ Yes

_____ X _____ No

Significant deficiency(ies) identified that are

not considered to be material weakness(es)?

_____ Yes

_____ X _____ No

Noncompliance material to financial statements noted?

_____ Yes

_____ X _____ No

Federal Awards

Internal control over major programs:

Material weakness(es) identified?

_____ Yes

_____ X _____ No

Significant deficiency(ies) identified that are not considered
to be material weakness(es)?

_____ X _____ Yes

_____ None reported

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

Unqualified

Any audit findings disclosed that are required

to be reported in accordance with Section 510(a)
of Circular A-133?

_____ X _____ Yes

_____ No

Miami-Dade County, Florida

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

Identification of major programs:

<u>Federal CFDA No.</u>	<u>Name of Federal Program or Cluster</u>
10.559	United States Department of Agriculture: Summer Food Service Program for Children
14.218, 14.253	United States Department of Housing and Urban Development: Community Development Block Grants/Entitlement Grants Community Development Block Grant ARRA Entitlement Grants
16.710	United States Department of Justice: Public Safety Partnership and Community Policing Grants
20.205, 20.933	United States Department of Transportation: Highway Planning and Construction Surface Transportation Infrastructure-Discretionary Grants for Capital Infrastructure ii
97.036	United States Department of Homeland Security: Disaster Grants – Public Assistance
93.563	United States Department of Health and Human Services: Child Support Enforcement
93.600, 93.708, 93.709	United States Department of Health and Human Services: Head Start; ARRA-Head Start; ARRA – Early Head Start
93.914	United States Department of Health and Human Services: HIV Emergency Relief Project Grants
93.575, 93.713, 93.558, 93.714	United States Department of Health and Human Services: Child Care and Development Blocc Grant ARRA-Child Care and Development Blocc Grant Temporary Assitance for Needy Families ARRA – Emergency Contingency Fund for Temporary Assitance for Needy Families

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

\$3,000,000

Auditee qualified as low-risk auditee?

 Yes X No

Miami-Dade County, Florida

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

State Financial Assistance:

Internal control over major projects:

Material weakness(es) identified? Yes X No

Significant deficiency(ies) identified that are not considered
to be material weakness(es)? Yes X None reported

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

Unqualified

Any audit findings disclosed that are required
to be reported in accordance with Chapter 10.550
Rules of the Auditor General?

 Yes X No

Identification of major projects:

State CSFA No.

37.003

52.901

55.026

75.007

Name of State Projects

Department of Environmental Protection:

Beach Erosion Control Program

Florida Housing Finance Corporation:

State Housing Initiatives Partnership Program

Department of Transportation:

Transportation Regional Incentive Program

Agency for Workforce Innovation:

Voluntary Pre-Kindergarten Education Program

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

\$2,238,545

Miami-Dade County, Florida

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

Section II – Financial Statement Findings

None reported.

Section III – Federal Awards and State Projects Findings and Questioned Costs

A. Internal Control over Compliance

Federal Awards

IC 2011-01 Equipment and Real Property Management

**U.S. Department of Housing and Urban Development (HUD) –
Community Development Block Grant “CDBG” (CFDA No. 14.218)**

Criteria: 44 CFR Part 13 stipulates that the procedures for managing equipment, until disposition takes place, will, as a minimum, meet the following requirement:

A physical inventory of the property must be taken and the result reconciled with the property records at least once every two years.

Condition: We noted that the Department of Housing and Community Development did not perform a physical inventory over the last two years.

Questioned costs: Undeterminable.

Context: Systemic related to CDBG funds.

Effect: The lack of compliance with the equipment and real property management requirement could lead to the termination of the program or repayment of program funds.

Cause: Adequate inventory internal control procedures are not in place at the County.

Recommendation: We recommend the County follow established procedures and perform a physical inventory and reconciliation of property records at least once every two years.

Views of responsible officials and planned corrective action: Miami-Dade Public Housing and Community Development acknowledges the importance of performing an annual physical inventory. Procedures have been established to ensure that a physical inventory is performed annually and ensure compliance with the equipment and real property requirements of the program.

Miami-Dade County, Florida

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

IC 2011-02 Subrecipient Monitoring

**U.S. Department of Housing and Urban Development (HUD) –
Community Development Block Grant “CDBG” (CFDA No. 14.218)**

Criteria: Grantees are required to ensure all subrecipient entities that expend \$500,000 or more of federal funds in a year; are required to obtain an annual audit in accordance with the Single Audit Act Amendments of 1996, OMB Circular A-133, the OMB Circular Compliance Supplement, and submit to the Federal Audit Clearinghouse on a timely basis.

Condition: We noted instances where the subrecipient did not submit their Single Audit Report on a timely basis.

Questioned costs: Undeterminable.

Context: In fiscal year 2011, two of the seven subrecipient tested was not monitored to ensure that Single Audit Reports were submitted timely to the Federal Audit Clearinghouse.

Effect: Lack of adequate oversight of the subrecipients could lead to a discontinuance of drawdowns, repayment of funds, or termination from the program.

Cause: The County did not have proper policies and procedures in place to support documentation of timely receipt of subrecipients single audit reports.

Recommendation: The County should properly follow policies and procedures with regards to monitoring subrecipients.

Views of responsible officials and planned corrective action: Public Housing and Community Development (PHCD) understands the importance of monitoring sub-recipients. PHCD has policies for the audit of sub-recipients. Through monitoring and desk audits staff will assure that audits are submitted timely.

Miami-Dade County, Florida

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

IC 2011-03 Subrecipient Monitoring

**U.S. Department of Health and Human Services (HHS) –
Head Start Cluster: Head Start Program “HS” and Early Head Start Program “EHS” (CFDA
Nos. 93.600, 93.708, 93.709 ARRA)**

Criteria: Grantees are required to ensure that all subrecipient entities that expend \$500,000 or more of federal funds in a year are required to obtain an annual audit in accordance with the Single Audit Act Amendments of 1996, OMB Circular A-133, the OMB Circular Compliance Supplement, and submit to the Federal Audit Clearinghouse on a timely basis.

Condition: We noted instances where the subrecipient did not submit their Single Audit Report on a timely basis.

Questioned costs: Undeterminable.

Context: In fiscal year 2011, two of the fourteen subrecipients tested were not monitored to ensure that Single Audit Reports were submitted timely to the Federal Audit Clearinghouse.

Effect: Lack of adequate oversight of the subrecipients could lead to a discontinuance of drawdowns, repayment of funds, or termination from the program.

Cause: The County did not have proper policies and procedures in place to support documentation of timely receipt of subrecipients single audit reports.

Recommendation: The County should properly follow policies and procedures with regards to monitoring subrecipients.

Views of responsible officials and planned corrective action: The Community Action and Human Services Department will ensure that designated staff is properly trained to verify that all sub-recipients have electronically submitted their Single Audit Reports to the Federal Audit Clearinghouse at the close of their respective fiscal year's audit. When a sub-recipient is not verified in the Federal Audit Clearinghouse database, designated staff will immediately contact the sub-recipient via written correspondence to request immediate compliance with submission requirements.

Miami-Dade County, Florida

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

IC 2011-04 Allowable Costs/Cost Principles and Activities Allowed/Unallowed

U.S. Department of Housing and Urban Development (HUD) – Community Development Block Grant “CDBG” (CFDA No. 14.218)

Criteria: OMB Circular A-87 required subrecipient of federal awards to maintain effective controls over the recording and claiming for reimbursement of costs related to a federal program, and that the accounting treatment applied to those costs be consistently applied among the various federal programs. Additionally, OMB Circular A-87, B8(h) requires that the distribution of salaries and related benefits of employees who are assigned to work on multiple activities or cost centers be supported by personal activity reports or equivalent documentation that meets the standards outlined in B8(h)(5) of OMB Circular A-87 unless a statistical sampling system or other substitute system has been approved by the cognizant federal agency. Such supporting documentation is required in a variety of circumstances such as when employees are assigned to work on multiple federal award programs. When an employee is assigned to work solely on one federal grant or cost objective, certifications must be prepared at least semiannually certifying this fact, and must be signed by the employee or supervisory official having first-hand knowledge of the work performed by the employee.

Condition: During our testing of payroll related expenditures, we noted (1) out of thirteen (13) instances, where the hours charged to the program were not approved by the employee's supervisor.

Questioned costs: Undeterminable.

Context: In fiscal year 2011, one of the thirteen payroll periods selected for testing did not have a supervisor's approval of the payroll costs charged to the program.

Effect: Lack of adequate oversight of the subrecipients could lead to a discontinuance of drawdowns, repayment of funds, or termination from the program.

Cause: The lack of approval of hours charged to the program could result in unallowed costs to be charged to the program.

Recommendation: We recommend that the County review and enhance its current policies and procedures regarding approvals of hours charged to the federal program.

Views of responsible officials and planned corrective action: Public Housing and Community Development (PHCD) has a payroll activity report that is completed and approved by the supervisor. PHCD will ensure that all payroll activity reports are approved by the supervisor prior to submitting to payroll for processing.

State Projects

None reported.

Miami-Dade County, Florida

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

B. Compliance

Federal Awards

CF 2011-01 Equipment and Real Property Management

**U.S. Department of Housing and Urban Development (HUD) –
Community Development Block Grant “CDBG” (CFDA No. 14.218)**

See IC 2011-01

Views of responsible officials and planned corrective actions: See IC 2011-01 for detailed views of responsible officials and planned corrective action.

CF 2011-02 Subrecipient Monitoring

**U.S. Department of Housing and Urban Development (HUD) –
Community Development Block Grant “CDBG” (CFDA No. 14.218)**

See IC 2011-02

Views of responsible officials and planned corrective actions: See IC 2011-02 for detailed views of responsible officials and planned corrective action.

CF 2011-03 Subrecipient Monitoring

**U.S. Department of Health and Human Services (HHS) –
Head Start Cluster: Head Start Program “HS” and Early Head Start Program “EHS” (CFDA Nos.
93.600, 93.708, 93.709 ARRA)**

See IC 2011-03

Views of responsible officials and planned corrective actions: See IC 2011-03 for detailed views of responsible officials and planned corrective action.

State Projects

None reported.

Miami-Dade County, Florida

Schedule of Prior Year Audit Findings

Finding #	Finding Title	Prior Status	Prior Explanation	Updated Status	Updated Explanation
2010 -01	During our testwork of capital assets, we noted that the County recorded approximately \$318 million of additions and approximately \$72 million of deletions and transfers to the capital assets accounts for the governmental activities. The accumulation and review of this information appeared to be a manual and time-consuming process. Because of the manual process, errors occur in the recorded balance at the government-wide level.	Partially Implemented	Management concurs with the recommendations and will review the current process to enhance and streamline as possible. While improvements can be made, the process will continue to be mostly manual until a new integrated financial system is implemented countywide. Governmental capital assets include land; furniture, and equipment over \$5,000 (including motor vehicles, computer, communication and voting equipment and others); building improvements over \$100,000 and infrastructure (roads, sidewalks, guardrails, etc.); totaling over \$4.1 billion as of September 30, 2010. During the year, an accountant 2 has to research over 16,000 capital related transactions to determine if they meet the capitalization threshold, as well as confirm with the Clerk of Court's and Property Appraisers' records and various other departments to complete the research and summarization needed to report in the County's financial statements. Additional staffing has been provided to address the vast work load related with the review and research of capital asset transactions. The revised process will include a thorough review by supervisory personnel for accuracy and completeness. These are small enhancements until improved automation is available.	Corrected	The corrective action previously reported was implemented as designed. Additional staffing has been provided to enhance the process of accumulating and recording capital assets additions, deletions and transfers for governmental activities. The process includes a thorough review by supervisory personnel for accuracy and completeness. As a result of these enhancements, capital assets were reported accurately and timely in fiscal year 2011.
2010 -02	The Office of Inspector General (OIG) of U.S. HUD completed an audit of the County's Community Development Block Grant (CDBG), in June 2009, in which it noted that the County did not administer its CDBG program in accordance with applicable HUD requirements. The CDBG program did not comply with HUD requirements meeting its national objectives and performance goals, and failed to recapture CDBG funds for canceled activities that did not meet a national objective. As a result, it had no assurance that more than \$4.6 million (later reduced to \$3.6 million) in expended CDBG funds achieved the intended national objective or met program requirement. The County also did not adequately report CDBG financial and program information to HUD in accordance with federal requirements.		Based on the results of the audit, the Department of Housing and Community Development's (DHCD) detailed assessment of reporting requirements and discussions with U.S. HUD's Miami office, DHCD took the necessary steps to improve the oversight and administration of the CDBG program to include the following: <ul style="list-style-type: none"> • Ensure that projects awarded federal funds are eligible for funding and that receiving agencies have the capacity to meet the stipulated national objectives and performance goals. • Revised the progress report format and review procedures. This includes a checklist that staff must complete to confirm the review of the progress reports and identifies items the implementing agencies must include with each report to confirm the completion of the projects and the achievement of proposed national objectives. • Provide a higher level of technical assistance to agencies regarding the proper documentation needed to demonstrate achievement of the national objectives and performance goals. • Promptly suspend payments to those agencies that do not comply with reporting requirements per U.S. HUD rules and regulations. • Provide ongoing training to DHCD staff on U.S. HUD rules and regulations, data collection, reporting, and monitoring practices. 	Corrected	As indicated in the Management Response, staff continues to take the necessary steps to improve the oversight and administration of the various programs. Additionally, the Housing and Community Development Department has merged with the Miami-Dade Public Housing Agency to form the Public Housing and Community Development (PHCD) Department and the Project Management Unit receives ongoing training to better manage the various federal programs.
2010 -03	During our testing of expenditures, we noted that in the one (1) instance tested of purchases of steel, iron, manufactured products, and parts, using ARRA funds, the Buy America certificate was not received by the Department until May 2011.		Management concurs with the recommendation. The Public Works Department (PWD) has developed a certification for execution by contractors to confirm compliance with the Buy America provisions of ARRA. The form is being sent to all contractors involved in ARRA funded projects and is required to be received by PWD prior to the end of the fiscal year. Once 48 the executed form and any accompanying documents are received and accepted by PWD, they will be made part of the official contract record.	Corrected	The Public Works and Waste Management (PWWM) Department has maintained compliance with the Buy America provision of ARRA by ensuring that the developed certification is submitted by contractors with every requisition submitted for payment. The executed certification and any accompanying documentation are made part of the official contract record.
2010-04	During our testwork, we noted one (1) instance out of six (6) tested where the Disaster Quarterly Status Report was not filed in a timely manner.		Management concurs with the recommendation. DHCD has strengthened its procedures to ensure timely filing of the Disaster Quarterly Status Report.	Corrected	As indicated in the Management Response, Public Housing and Community Development (PHCD) continues to strengthen its procedures to ensure timely filing of the CDBG DRI Quarterly Status report. Specifically, the PHCD has created a database to track required reports for the various federal and state grants. To date, the department has complied with all reporting deadlines.

Miami-Dade County, Florida

Schedule of Prior Year Audit Findings (Continued)

Finding #	Finding Title	Prior Status	Prior Explanation	Updated Status	Updated Explanation
2010-05	Subrecipients are required to submit the APR in order for the County to include them in their APR to HUD. We found that in 6 out of 40 subrecipients tested, the required APR was not submitted to the County and as a result was not submitted by the County to HUD within the required timeframe. We further found that in 11 out of 40 subrecipients tested, the required APR was submitted late to the County, and as a result, it was also not submitted to HUD within the required timeframe.		Management concurs with the recommendation. To ensure that subrecipients adhere to the timely submission of the APR to the Miami-Dade County Homeless Trust (Trust) for submission to U.S. HUD within the established 90-day requirement, the Trust implemented a procedure by from applications submitted by agencies who have not submitted the APR in a timely manner. In addition, service providers who do not submit the APR by the required date are contacted by Trust personnel.	Corrected	The Miami-Dade County Homeless Trust ("Trust") has met with Miami Dade County Information Technology Department to explore the creation of an automated database for tracking its sub-recipient reporting which is currently in the planning/development stages. Effective 2011, U.S. HUD requires electronic submissions of all APR's via the Esnap system. This change impacted the reporting requirements for sub recipients and all agencies received training in this area. APR due dates from the agencies to the Trust and by the Trust into Esnap were entered for all contracts on the department's calendar with appropriate internal reminders to all staff. In fiscal year 2011 only 4 out of 65 sub-recipient reports were late. These providers were cited and their financial reimbursements were held pending submittal of the APR.
2010-06	During our testwork, we noted one (1) of twenty-four (24) instances where we could not verify through the Federal Clearinghouse Web site that the subrecipient submitted their Single Audit Report on a timely basis.		Management concurs with the recommendation. DHCD staff has notified the subrecipient agencies as to the requirements of filing their OMB Circular A-133 Single Audit Report timely.	Corrected	The Empowerment Zone grant expired in 2010 and therefore this finding is no longer relevant.
2010-07	During our testing of reporting, we noted eighteen (18) instances out of forty (40) tested, where monthly reports were not filed in a timely manner.		Management concurs with the recommendation and will further enhance its internal controls over reporting requirements. The Public Works Department will immediately notify Contractors in writing that an evaluation form will be completed each time a Monthly Employment Report (MER) is not received by the 5th of the month as required in the contract indicating lack of compliance with contract requirements. Such evaluations will be filed in the Office of Capital Improvements (OCI) system as part of their contract performance, which are reviewed and taken into consideration each time the department recommends contract awards.	Corrected	The Public Works and Waste Management (PWWM) Department has maintained the course of action established in the management response regarding reporting requirements. Internal controls have been implemented for PWWM to fill out an evaluation form that indicates a lack of compliance with contract requirements if the Monthly Employment Report (MER) is not received by the 5 th of every month.
2010-08	During our testwork of forty (40) nonpayroll expenditures totaling \$1,780,896, we noted two (2) instances where the expenditures were recorded to the wrong index code. That is, project expenditures belonging to another program were erroneously recorded to this grant.		Management concurs with the recommendation. The Office of Sustainability (OOS), the administering department, has internal control procedures in place. Review of expenditures charged to project index codes are performed on a timely basis and the department responsible is notified of any errors. Procedures have been enhanced to ensure that the responsible department makes corrections on a timely basis.	Corrected	The Office of Sustainability enhanced management controls and no issues were experienced this past fiscal year. In addition, a part-time Accountant 2 was hired to assist with the financial administration of the grant.
2010-09	During our testing of reporting, we noted ten (10) instances out of twenty-four (24) tested, where the monthly reimbursements reports were not filed in a timely manner.		Management concurs with the recommendation. The assigned employee responsible for the monthly reimbursement reports was on an unplanned leave and remaining support staff made every attempt to file on a timely basis. The internal control procedures have been reviewed with all staff to ensure that in unplanned absences, the assignments are covered and all reports are filed by the required deadline.	Corrected	The Community Action and Human Services Department (CAHSD) implemented controls to ensure timely filing of reports and all required reports have since been completed and submitted on or before the required deadlines.
2010-10	During our testwork of eligibility, we selected forty (40) individuals who participated under the Award #09-2222/10-2222 and #11-2222. However, we were unable to verify their eligibility because we were not granted access to the participant files.		Florida Statutes 39.908 regarding confidentiality of information related to domestic violence centers does not permit the release of client information or location of domestic violence shelters. The grantor agency, Florida Coalition Against Domestic Violence (FCADV) regularly monitors client eligibility files in accordance with the contract's requirement.	Corrected	Pursuant to F.S. 39.908, all information regarding a domestic violence client, including their location, shall remain confidential. Anyone interested in determining the County's performance under this contract, should contact the grantor agency, the Florida Coalition Against Domestic Violence, at (850) 425-2749
2010-11	During our testwork, we noted one (1) of three (3) instances where the report was not filed in a timely manner.		Management concurs with the recommendation. The assigned employee responsible for the Narrative Report was on an unplanned leave and remaining support staff made every attempt to file on a timely basis. The internal control procedures have been reviewed with all staff to ensure that in the event of unplanned absences, the assignments are covered and all reports are filed by the required deadline.	Corrected	The Community Action and Human Services Department (CAHSD) implemented controls to ensure timely filing of reports and all required reports have since been completed and submitted on or before the required deadlines.
2010-12	During our testwork, we noted one (1) of three (3) instances where the semiannual and final Form SF 269 Financial Status Report was not filed in a timely manner.		Management concurs with the recommendation. CAA's Fiscal Management Division has revised and implemented internal controls and processes to ensure timely submission of all required reports.	Corrected	Community Action and Human Services Department (CAHSD) has enhanced its internal control procedures to ensure the timely preparation, reconciliation and submission of financial reports by developing a monthly tracking sheet of all financial reports in the CAHSD. This includes an additional supervisory review level by the Lead Accountant II in the Fiscal Management Division ensuring the timely transmission of reports. All subsequent reports have been filed by the required deadline.

Miami-Dade County, Florida

Schedule of Prior Year Audit Findings (Continued)

Finding #	Finding Title	Prior Status	Prior Explanation	Updated Status	Updated Explanation
2010-13	During our testwork, we noted one (1) of four (4) instances where the Quarterly SF 425 Federal Financial Report was not filed.		Management concurs with the recommendation. CAA's Fiscal Management Division has revised and implemented internal controls and processes to ensure timely submission of all required reports.	Corrected	Community Action and Human Services Department (CAHSD) has enhanced its internal control procedures to ensure the timely preparation, reconciliation and submission of all required financial reports by developing a monthly tracking sheet of all financial reports in the CAHSD. This includes an additional supervisory review level by the Lead Accountant II in the Fiscal Management Division ensuring the timely transmission of reports. All subsequent reports have been filed by the required deadline.
2010-14	During our testwork, we noted three (3) of fourteen (14) instances where we could not verify through the Federal Clearinghouse Web site that the subrecipient submitted their OMB Circular A-133 Single Audit Report on a timely basis.		Management concurs with the recommendation. The Department has enhanced its monitoring of all grant requirements to ensure compliance by the grantee as well as subrecipients to include the timely submission of single audit reports to the Federal Audit Clearing House.	Partially Implemented	Community Action and Human Services Department (CAHSD) has enhanced its internal control procedures to ensure the timely submission of the Single Audit Report from the sub-recipient by assigning an Accountant 1 in the Head Start Fiscal Division to develop a monthly tracking sheet and monitor the reports on the Clearinghouse website. In fiscal year 2010-2011, the auditors were not able to verify (2) out of (14) sub-recipients that did not file their Single Audit report on a timely basis. CAA will continue to improve this process.
2010-15	We noted the County had an unencumbered balance of \$2,080,290 for SHIP 2009 funds. Therefore, it is not in compliance with the State fiscal year end June 30, 2010 deadline for encumbrance of funds for SHIP 2009 funds.		Management concurs with the recommendation. The Department of Housing and Community Development (DHCD) apprised the State in a letter dated September 13, 2010 that approximately \$2 million in 2009 SHIP funds were not encumbered by the June 2010 deadline. To date all funds have been expended. DHCD has implemented control measures to comply with future encumbrance deadlines.	Corrected	As indicated in the prior Management Response, Public Housing and Community Development (PHCD) continues to strengthen its monitoring of the SHIP grant to ensure that the funds are expended in a timely manner. The department has created a database to track all expenditure and encumbrance deadlines for the various federal and state grants. To date, the department has complied with all deadlines.
2010-16	We noted that Miami-Dade County, Department of Human Services has not performed tagging of its equipment and property as of September 30, 2010.		Management concurs with the recommendation. The Department of Human Services (DHS) acknowledges the importance of timely recording the acquisition of fixed assets into inventory. The asset has since been assigned an inventory number by the County as well as the Early Learning Coalition of Miami-Dade/Monroe, Inc. on behalf of the State of Florida Agency for Workforce Innovation.	Corrected	The Community Action and Human Services Department (CAHSD) implemented procedures to ensure timely tagging of equipment and property. All fixed assets have been, and continue to be, tagged on a timely basis.
2010-17	We noted that expenditures incurred during the year ended September 30, 2010 for CSFA No. 55.026 were not separately identified in accordance with County policy by a unique subobject code indicating that funds and related expenditures were from state grants, and as such, the expenditures were omitted from the fiscal year 2010 schedule of expenditures of federal awards and state financial assistance.		Management concurs with the recommendation. The existing process has been identified and a new procedure has been implemented to upgrade the current grant reporting process. A new database will be created in the Public Works System to ensure that all departmental grants are properly administered and accounted for in a timely manner.	Corrected	The Public Works and Waste Management (PWWM) Department implemented an application (Public Works System) that serves as a tracking tool for all the department's grant programs. The application facilitates the proper identification of federal and state grants in order to set up all grants in the County's general ledger and ensure compliance with the Florida Single Audit Act, OMB Circular A-133.