

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, 2012

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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, 2012, which collectively comprise the County's basic financial statements, and have issued our report thereon dated April 30, 2013. Our report was modified to include a reference to other auditors and the restatements of the County's net assets and/or fund balance as of October 1, 2011. 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 the following, as described in our report on the County's financial statements:

Component Units / Funds

- Miami-Dade Housing Agency - State Housing Initiatives Program
- Miami-Dade Housing Agency - Documentary Stamp Surtax Program
- 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 - State Housing Initiatives Program
- Miami-Dade Housing Agency - Documentary Stamp Surtax Program
- 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
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
aggregate remaining fund information
aggregate remaining fund information

This report does not include the results of the other auditors' testing of internal control over financial reporting or compliance and other matters that are reported on separately by those auditors.

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 the Waste Management Enterprise Fund of the Public Works and Waste Management Department of Miami-Dade County. 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 departments. 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 basic 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 April 30, 2013.

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, 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.



Miami, Florida
April 30, 2013



**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 the compliance of Miami-Dade County, Florida's (the "County") 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 and material effect on each of the County's major federal programs and state projects for the year ended September 30, 2012. 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 \$ 18,658,000; \$108,168,000; \$14,883,000; \$278,000,000; and \$32,000,000, 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, 2012. 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; 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, 2012. However, the results of our auditing procedures disclosed an instance of noncompliance with those requirements, which is required to be reported in accordance with OMB Circular A-133 and Chapter 10.550, *Rules of the Auditor General*, and which is described in the accompanying *Schedule of Findings and Questioned Costs* as item CF 2012-01.

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 of 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 in internal control 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 2012-01, IC 2012-02, IC 2012-03, IC 2012-04, and IC 2012-05. *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, 2012, and have issued our report thereon dated April 30, 2012, which contained an unqualified opinion on those financial statements. Our report was modified to include a reference to other auditors, and the restatements of the County's net assets and/or fund balance as of October 1, 2011. Our audit was conducted for the purpose of forming our opinions on the financial statements that collectively comprise the County's basic financial statements. The accompanying schedule of expenditures of federal awards and state financial assistance is presented for purposes of additional analysis as required by 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 is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the financial statements. The information has been subjected to the auditing procedures applied in the audit of the financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the schedule of expenditure of federal awards and state financial assistance is fairly stated in all material respects in relation to the financial statements 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 Mayor, 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

June 26, 2013, except for the Schedule of Expenditures of Federal Awards and State Financial Assistance which is dated April 30, 2013

MIAMI-DADE COUNTY, FLORIDASCHEDULE OF EXPENDITURES OF FEDERAL AWARDS AND STATE FINANCIAL ASSISTANCE
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2012

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	10SRSFL005	N/A	\$ 32,574
		10SRSFL005	N/A	65,579
				<u>98,153</u>
Foster Grandparent/Senior Companion Cluster:				
Foster Grandparent Program	94.011	10SFSFL002	N/A	177,558
		10SFSFL002	N/A	122,909
				<u>300,467</u>
Senior Companion Program	94.016	10SCSFL002	N/A	318,104
		10SCSFL002	N/A	201,934
				<u>520,038</u>
Total Foster Grandparent/Senior Companion Cluster				<u>820,505</u>
TOTAL CORPORATION FOR NATIONAL AND COMMUNITY SERVICE				<u>\$ 918,658</u>
U. S. DEPARTMENT OF AGRICULTURE:				
Passed through Florida Department of Health:				
Child and Adult Care Food Program	10.558	S-724	N/A	\$ 1,747,409
		S-724	N/A	(9,072)
		A-3114	N/A	5,983
		A-3114	N/A	6,435
		Y1010	N/A	(16,033)
		Y2010	N/A	196,376
		D-816	N/A	1,039,179
		D-816	N/A	105,506
				<u>3,075,783</u>

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MIAMI-DADE COUNTY, FLORIDA

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS AND STATE FINANCIAL ASSISTANCE
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2012

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	04-225	N/A	\$ 1,216,304
		04-225	N/A	402,125
Total Child Nutrition Cluster				<u>1,618,429</u>
Passed through Florida Department of Agriculture and Consumer Service:				
Cooperative Forestry Assistance	10.664		N/A	<u>4,952</u>
Emergency Watershed Protection Program	10.923	69-4209-10-1763	N/A	<u>2,719,002</u>
TOTAL U. S. DEPARTMENT OF AGRICULTURE				<u>\$ 7,418,166</u>
U.S. ENVIRONMENTAL PROTECTION AGENCY:				
Air Pollution Control Program Support	66.001	A-00402410	N/A	<u>\$ 468,622</u>
Surveys, Studies, Investigations, Demonstrations and Special Purpose Activities Relating to the Clean Air Act	66.034	PM-96496108	N/A	<u>63,569</u>
ARRA - National Clean Diesel Emissions Reduction Program	66.039	2A-95425409-0	N/A	<u>863,319</u>
TOTAL U.S. ENVIRONMENTAL PROTECTION AGENCY				<u>\$ 1,395,510</u>
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-1117	N/A	\$ 145,628
		AA-1118	N/A	412,535
		AA-1218	N/A	1,595,138
		AA-1218	N/A	205,410
Total Aging Cluster				<u>2,358,711</u>
Substance Abuse and Mental Health Services_Projects of Regional and National Significance	93.243	1H79TI021890-01	N/A	<u>301,344</u>

(Continued)

MIAMI-DADE COUNTY, FLORIDA

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS AND STATE FINANCIAL ASSISTANCE
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2012

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	\$ (6,601)
		C10-104	N/A	23,307
		C11-111	N/A	39,195,657
		C12-104	N/A	5,649,342
		C12-105	N/A	45,405
		C12-106	N/A	83,256
		C11-113	N/A	476,060
		C11-112	N/A	371,394
Passed through Florida Coalition Against Domestic Violence:				
		12-2222	N/A	495,942
		13-2222	N/A	156,717
Total Temporary Assistance for Needy Families (TANF) Cluster				<u>46,490,479</u>
Passed through Florida Department of Revenue:				
Child Support Enforcement	93.563	CD313	N/A	3,669,939
		CSLD2	N/A	151,132
				<u>3,821,071</u>
Passed through Early Learning Coalition of Miami-Dade and Monroe County:				
Refugee & Entrant Assistance State Administered Program	93.566	C10-113	N/A	133,405
		C11-114	N/A	1,481,388
				<u>1,614,793</u>
Passed through Florida Department of Economic Opportunity:				
Low-Income Home Energy Assistance	93.568	10-EA-8F-11-23-01-017	N/A	44
		11-EA-8U-11-23-01-017	N/A	9,717,711
		12-LH-9Z-11-23-04-018	N/A	569,362
		12-EA-OF-11-23-01-017	N/A	8,043,136
				<u>18,330,253</u>

(Continued)

MIAMI-DADE COUNTY, FLORIDA

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS AND STATE FINANCIAL ASSISTANCE
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2012

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)				
Community Services Block Grant (CSBG) Cluster:				
Passed through Florida Department of Economic Opportunity:				
Community Services Block Grant	93.569	11-SB-8G-11-23-01-016	N/A	\$ (24,418)
		12-SB-9Y-11-23-01-016	N/A	2,981,318
				<u>2,956,900</u>
ARRA - Community Services Block Grant	93.710	10SB-8B-11-23-01-117	N/A	<u>1,180</u>
Total Community Services Block Grant (CSBG) Cluster				<u>2,958,080</u>
Child Care and Development Fund (CCDF) Cluster:				
Passed through Early Learning Coalition of Miami-Dade/Monroe, Inc.:				
Child Care and Development Block Grant	93.575	C10-104	N/A	22,743
		C10-110	N/A	(6,441)
		C11-111	N/A	14,924,591
		C12-104	N/A	6,038,019
		C12-105	N/A	48,529
		C12-106	N/A	88,984
		C11-113	N/A	181,270
		C11-112	N/A	141,416
				<u>21,439,111</u>
Miami-Dade/Monroe, Inc.:				
Child Care Mandatory and Matching Funds of the Child Care and Development Fund	93.596	C10-104	N/A	24,414
		C10-110	N/A	(6,915)
		C11-111	N/A	24,153,550
		C12-104	N/A	5,196,449
		C12-105	N/A	41,766
		C12-106	N/A	76,583
		C11-113	N/A	293,364
		C11-112	N/A	228,864
				<u>30,008,075</u>
Total Child Care and Development Fund (CCDF) Cluster				<u>51,447,186</u>

(Continued)

MIAMI-DADE COUNTY, FLORIDA

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS AND STATE FINANCIAL ASSISTANCE
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2012

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 Children and Families:				
Refugee and Entrant Assistance Targeted Assistance	93.584	XK005	N/A	\$ 5,555
		XK030	N/A	659,909
				<u>665,464</u>
Head Start Cluster:				
Head Start Program	93.600	04 CH0119/46	N/A	44,645,928
		04 CH0119/47	N/A	10,841,303
				<u>55,487,231</u>
Passed through Early Learning Coalition of Miami-Dade/Monroe, Inc:				
ARRA - Head Start	93.708	04SE0119/01	N/A	
		04SH0119/01	N/A	
		04SH0119/02	N/A	48,910
				<u>48,910</u>
ARRA - Early Head Start	93.709	04-SA0119/01	N/A	(194)
		04-SA0119/02	N/A	145,922
				<u>145,728</u>
Total Head Start Cluster				<u>55,681,869</u>
Passed through Early Learning Coalition of Miami-Dade / Monroe, Inc.:				
Social Services Block Grant	93.687	C10-104	N/A	56
		C10-110	N/A	(16)
		C11-111	N/A	70,510
		C12-104	N/A	15,209
		C12-105	N/A	122
		C12-106	N/A	224
		C11-113	N/A	856
		C11-112	N/A	668
				<u>87,629</u>
Voting Access for Individuals with Disabilities Grants to States	93.617	2011-2012-0002	N/A	<u>57,271</u>

(Continued)

MIAMI-DADE COUNTY, FLORIDA

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS AND STATE FINANCIAL ASSISTANCE
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2012

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 Coalition Against Domestic Violence:				
Family Violence Prevention & Services/Grants for Battered Women's Shelter's to State and Indian Tribes	93.671	12-2222	N/A	\$ 289,148
		13-2222	N/A	91,371
				<u>380,519</u>
Passed through Florida Department of Health:				
ARRA - Prevention and Wellness – Communities Putting Prevention to Work Funding Opportunities Announcements	93.724	DEV07	N/A	<u>486,138</u>
HIV Emergency Relief Project Grants	93.914	H89HA00005	\$ 10,113,561	10,886,737
		1H89HA00005-21-00	13,437,183	13,437,183
			<u>23,550,744</u>	<u>24,323,920</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>2,082,178</u>
Metropolitan Medical Response System	93.233-06-0060	233-06-0060	N/A	<u>13,546</u>
TOTAL U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES			<u>\$ 23,550,744</u>	<u>\$ 211,100,451</u>
U.S. DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT:				
Supportive Housing Program	14.235	FL14B9	\$ 2,566,534	\$ 2,667,453
		FL0168B4D001003 TO FL0390B4D001000	N/A	14,139,789
		FL0168B4D001104 TO FL0431B4D001100	1,401,620	1,402,620
		FL14B20002 TO FL14B4200031	N/A	(114,545)
		FL14B000014	N/A	126,349
			<u>3,968,154</u>	<u>18,221,666</u>
ARRA - Homelessness Prevention and Rapid Re-Housing Recovery	14.257	S09-UY-12-0003	<u>1,039,475</u>	<u>1,085,698</u>
TOTAL U.S. DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT			<u>\$ 5,007,629</u>	<u>\$ 19,307,364</u>

(Continued)

MIAMI-DADE COUNTY, FLORIDA

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS AND STATE FINANCIAL ASSISTANCE
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2012

FEDERAL GRANTS	C.F.D.A.	GRANT/CONTRACT NUMBER	PASS-THRU AMOUNT TO SUBRECIPIENT	FEDERAL EXPENDITURES
U.S. DEPARTMENT OF JUSTICE:				
Department of Justice - Law Enforcement Trust Fund	16.unknown	N/A	N/A	\$ 1,392,150
Violence Against Women Act Court training and Improvement Grants	16.013	2010-WC-AX-K007	N/A	138,202
Services for Trafficking Victims	16.320	2010-VT-BX-0029	N/A	82,161
Passed through Florida Department of Juvenile Justice:				
Part E-Developing, Testing and Demonstrating Promising New Programs	16.541	2009-JL-FX-0248	N/A	12,440
National Institute of Justice Research, Evaluation, and Development Project Grants	16.560	2010-DNB-XK081	N/A	778,925
		2010-DN-BX-K005	N/A	400,810
		2010-DN-BX-K268	N/A	18,796
		2010-DN-BX-K269	N/A	9,714
				1,208,245
Passed through State of Florida Department of Legal Affairs / Office of Attorney General				
Crime Victim Assistance	16.575	V10226	N/A	(224)
		V11061	N/A	64,373
		V11226	N/A	115,791
				179,940
Drug Court Discretionary Grant Program	16.585	2009-DC-BX-0116	N/A	155,501
Grants to Encourage Arrest Policies and Enforcement of Protection Orders	16.590	2006-WE-AX-0069	N/A	13,917
		2011-WE-AX-0070	N/A	127,803
				141,720
Bulletproof Vest Partnership Program	16.607	2010BOBX10054305	N/A	72,612
Safety Neighborhoods Project	16.609	2010-0084-MDPD-01	N/A	50,000

(Continued)

MIAMI-DADE COUNTY, FLORIDA

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS AND STATE FINANCIAL ASSISTANCE
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2012

FEDERAL GRANTS	C.F.D.A.	GRANT/CONTRACT NUMBER	PASS-THRU AMOUNT TO SUBRECIPIENT	FEDERAL EXPENDITURES
U.S. DEPARTMENT OF JUSTICE: (Continued)				
Public Safety Partnership and Community Policing Grants	16.710	2010ULWX0010	N/A	\$ 3,170,389
Edward Byrne Memorial Justice Assistance Grant Program	16.738	2008-DJ-BX-0570	N/A	15,813
		2009-DJ-BX-1327	N/A	198,366
		2010-DJ-BX-0167	N/A	427,932
Passed through Florida Department of Law Enforcement:				
Edward Byrne Memorial Justice Assistance Grant Program (Continued)	16.738	2012-JAGC-DADE-1-C4-034	\$ 2,086	2,086
		2012-JAGC-DADE-2-C4-014	4,875	4,875
		2012-JAGC-DADE-3-C4-011	11,605	11,605
		2012-JAGC-DADE-4-C4-015	3,238	3,238
		2012-JAGC-DADE-5-C4-016	6,262	6,262
		2012-JAGC-DADE-6-C4-012	3,348	3,348
		2012-JAGC-DADE-7-C4-048	5,250	5,250
		2012-JAGC-DADE-8-C4-061	20,887	20,887
		2012-JAGC-DADE-9-C4-066	6,450	6,450
		2012-JAGC-DADE-10-C4-045	2,296	2,296
		2012-JAGC-DADE-11-C4-051	3,742	3,742
		2012-JAGC-DADE-12-C4-054	1,784	1,784
		2012-JAGC-DADE-13-C4-094	2,187	2,187
		2012-JAGC-DADE-14-C4-095	2,315	2,315
		2012-JAGC-DADE-15-C4-188	N/A	281,774
		2012-JAGC-DADE-16-C4-068	4,913	4,913
		2012-JAGC-DADE-17-C4-093	3,242	3,242
		2012-JAGC-DADE-18-C4-092	7,900	7,900
		2012-JAGC-DADE-19-C4-124	13,159	13,159
		2012-JAGC-DADE-20-C4-122	3,237	3,237
		2012-JAGC-DADE-21-C4-123	2,780	2,780
		2012-JAGC-DADE-22-C4-135	4,725	4,725
		2012-JAGC-DADE-23-C4-111	4,257	4,257
		2012-JAGC-DADE-25-C4-198	25,133	25,133

(Continued)

MIAMI-DADE COUNTY, FLORIDA

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS AND STATE FINANCIAL ASSISTANCE
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2012

FEDERAL GRANTS	C.F.D.A.	GRANT/CONTRACT NUMBER	PASS-THRU AMOUNT TO SUBRECIPIENT	FEDERAL EXPENDITURES
U.S. DEPARTMENT OF JUSTICE: (Continued)				
Passed through Florida Department of Law Enforcement:				
Edward Byrne Memorial Justice Assistance Grant Program (Continued)	16.738	2012-JAGC-DADE-26-C4-214	N/A	\$ 96,894
		2012-JAGC-DADE-27-C4-197	\$ 4,146	4,146
		2012-JAGC-DADE-28-C4-212	4,082	4,082
		2012-JAGC-DADE-29C4-190	3,570	3,570
		2012-JAGC-DADE-30-C4-199	2,535	2,535
		2012-JAGC-DADE-31-C4-170	20,939	20,939
		2012-JAGC-DADE-32-C4-171	55,538	55,538
		2012-JAGC-DADE-33-C4-213	3,702	3,702
		2012-JAGC-DADE-34-C4-164	2,776	2,776
		2012-JAGC-DADE-35-C4-196	N/A	106,121
		2012-JAGC-DADE-36-C4-195	2,539	2,539
		2011-JAGC-DADE-11-B2-203	N/A	194,029
			<u>245,498</u>	<u>1,566,427</u>
Forensic DNA Backlog Reduction Program	16.741	2009-DN-BX-K062	N/A	663,199
		2011-DN-BX-K454	N/A	7,298
				<u>670,497</u>
Paul Coverdell Forensic Sciences Improvement Grant Program	16.742	2011-CD-BX-0071	N/A	63,804
Passed through Florida Department of Law Enforcement:				
		2010-CD-BX-0006	N/A	36,037
		2011-CD-BX-0026	N/A	93,993
				<u>193,834</u>
Congressionally Recommended Awards	16.753	2010-DD-BX-0434	N/A	92,444

(Continued)

MIAMI-DADE COUNTY, FLORIDA

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS AND STATE FINANCIAL ASSISTANCE
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2012

FEDERAL GRANTS	C.F.D.A.	GRANT/CONTRACT NUMBER	PASS-THRU AMOUNT TO SUBRECIPIENT	FEDERAL EXPENDITURES
U.S. DEPARTMENT OF JUSTICE: (Continued)				
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	\$ 71,297
		2010-ARRC-DADE-2-W7-118	\$ 120,220	1,075,257
			<u>120,220</u>	<u>1,146,554</u>
Edward Byrne Memorial Justice Assistance Grant (JAG) Program - ARRA	16.804	2009-SB-B9-2979	<u>N/A</u>	<u>1,551,706</u>
TOTAL U.S. DEPARTMENT OF JUSTICE			<u>\$ 365,718</u>	<u>\$ 11,824,822</u>
U.S. DEPARTMENT OF TRANSPORTATION:				
Highway Planning and Construction Cluster:				
Passed through the Florida Department of Transportation:				
Highway Planning and Construction	20.205	APL85	N/A	\$ 436,478
		AQF95	N/A	136,292
		APN79	N/A	87,350
		A0539	N/A	6,481
		418-337-1	N/A	(4,625)
		AOC24 / AOC13	N/A	(1,411,250)
		AP377	N/A	(86,660)
		APV32	N/A	420,799
		AQ608	N/A	84,258
		APD32	N/A	227,427
		AQ176	N/A	67,346
		APY89	N/A	163,047
		MPAP40	N/A	266,944
		MPAP88	N/A	277,871
		ANW46	N/A	60,421
		A5117	N/A	136,860
		A5117	N/A	1,234,671
		A5117	N/A	50,538

(Continued)

MIAMI-DADE COUNTY, FLORIDASCHEDULE OF EXPENDITURES OF FEDERAL AWARDS AND STATE FINANCIAL ASSISTANCE
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2012

FEDERAL GRANTS	C.F.D.A.	GRANT/CONTRACT NUMBER	PASS-THRU AMOUNT TO SUBRECIPIENT	FEDERAL EXPENDITURES
U.S. DEPARTMENT OF TRANSPORTATION: (Continued)				
Passed through the Florida Department of Transportation:				
Highway Planning and Construction (Continued)	20.205	APG60	N/A	\$ 359,599
		APY06	N/A	104,381
		APV78	N/A	189,480
		APW69	N/A	3,073
				<u>2,810,781</u>
Passed through the Florida Department of Transportation:				
ARRA - Highway Planning and Construction	20.205	APK32	N/A	(54,756)
		APK20	N/A	(32,007)
		APK21	N/A	(8,097)
		APK23	N/A	(27,630)
		APL40	N/A	(9,080)
		APL35	N/A	(790)
		APL38	N/A	(40,862)
		APL39	N/A	9,100
		APL36	N/A	19,184
		APL03	N/A	(626)
		APL04	N/A	(2,081)
		APL37	N/A	(10,507)
		APL64	N/A	2,185
		APL74	N/A	(36,846)
		APL65	N/A	(52,635)
		APM57	N/A	81,616
		APM58	N/A	143,693
		ANP50	N/A	31,360
		APN47	N/A	(62,736)
		APN48	N/A	53,971
		APN51	N/A	36,407
		APN49	N/A	(2,985)
		APN67	N/A	491,712

(Continued)

MIAMI-DADE COUNTY, FLORIDASCHEDULE OF EXPENDITURES OF FEDERAL AWARDS AND STATE FINANCIAL ASSISTANCE
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2012

FEDERAL GRANTS	C.F.D.A.	GRANT/CONTRACT NUMBER	PASS-THRU AMOUNT TO SUBRECIPIENT	FEDERAL EXPENDITURES
U.S. DEPARTMENT OF TRANSPORTATION: (Continued)				
Passed through the Florida Department of Transportation:				
ARRA - Highway Planning and Construction (continued)	20.205	APN68	N/A	\$ 211,864
		APN21	N/A	7,396
		APN22	N/A	(48,473)
		APN23	N/A	42,513
		APN25	N/A	9,045
		APN26	N/A	(22,566)
		APN27	N/A	(27,188)
		APN28	N/A	18,461
		APN29	N/A	61,198
		APN31	N/A	39,590
		APN32	N/A	(22,686)
		APO64	N/A	27,143
		APR23	N/A	85,701
		APR25	N/A	20,004
		APR29	N/A	(2,610)
		APN24	N/A	(2,324)
		AQ142	N/A	2,283
		AQ143	N/A	(16,650)
		AQ144	N/A	12,957
		AQ145	N/A	228,875
		AQ146	N/A	243,496
		AQ147	N/A	244,133
		AQ148	N/A	251,558
		AQ149	N/A	253,254
		AQ150	N/A	40,639
		AQ151	N/A	24,229
		AQ152	N/A	(284,758)
		AQ153	N/A	321,350
		AQ154	N/A	12,992

(Continued)

MIAMI-DADE COUNTY, FLORIDA

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS AND STATE FINANCIAL ASSISTANCE
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2012

FEDERAL GRANTS	C.F.D.A.	GRANT/CONTRACT NUMBER	PASS-THRU AMOUNT TO SUBRECIPIENT	FEDERAL EXPENDITURES
U.S. DEPARTMENT OF TRANSPORTATION: (Continued)				
Passed through the Florida Department of Transportation:				
ARRA - Highway Planning and Construction (continued)	20.205	AQ155	N/A	\$ (9,501)
		AQ161	N/A	687,878
				<u>2,937,393</u>
Total Highway Planning and Construction Cluster				<u>5,748,174</u>
Passed through the Florida Department of Transportation:				
Federal Transit Metropolitan Planning Grants	20.505	AOX 24	N/A	
		APA 50	N/A	33,890
		AP042	N/A	281,818
		AQF51	N/A	581,360
		AQ167	N/A	520,695
				<u>1,417,763</u>
Highway Safety Cluster:				
State and Community Highway Safety	20.600	APH24	N/A	630
		AQK22	N/A	72,782
		AQ373	N/A	(5,062)
		AQL55	N/A	23,974
				<u>92,324</u>
Alcohol Impaired Driving Countermeasures Incentive Grants I	20.601	AQ370	N/A	(2,914)
		AQ100	N/A	576,464
				<u>573,550</u>
Total Highway Safety Cluster				<u>665,874</u>
National Infrastructure Investments	20.933	DTMA1G11006	N/A	3,153,282
TOTAL U.S. DEPARTMENT OF TRANSPORTATION				<u>\$ 10,985,093</u>

(Continued)

MIAMI-DADE COUNTY, FLORIDA

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS AND STATE FINANCIAL ASSISTANCE
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2012

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 and Shelter National Board Program Cluster:				
Emergency Food & Shelter National Board Program	97.024	22-1594-00	N/A	\$ 124,854
Total Emergency Food and Shelter National Board Program Cluster				124,854
National Urban Search & Rescue (US&R) Response System	97.025	EMW-2005-CA-0246	N/A	270
		EMV-2007-CA-0163	N/A	(2,633)
		EMW-2008-CA-1491	N/A	27,150
		2010-SR-24-K033	N/A	140,479
		EMW-2011-CA-K00046	N/A	886,691
				1,051,957
Passed through Florida Executive office of the Governor:				
Disaster Grants - Public Assistance (Presidentially Declared Disasters)	97.036	00-RM-AA-11-23-01-098	N/A	(64,591)
		01-RM-L5-11-23-01-036	N/A	(94,258)
		05-PA-G%-11-23-01-746	N/A	145
		06-KF-B&-11-23-00-505	N/A	786,604
		06-RT-&W-11-23-02-500	N/A	49
		06-WL-&K-11-23-02-551	N/A	6,132,444
		09-PA-C2-11-23-13-579	N/A	267
				6,760,660
Passed through Florida Executive office of the Governor:				
Hazard Mitigation Grant	97.039	07DM-68-11-23-01-227	N/A	113,076
		09HM-37-11-23-01-028	N/A	(133,173)
		09HM-37-11-23-01-029	N/A	1,002,914
		09HM-6G-11-23-01-038	N/A	2,975
		09HM-37-11-23-01-040	N/A	1,220,664
				2,206,456

(Continued)

MIAMI-DADE COUNTY, FLORIDA

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS AND STATE FINANCIAL ASSISTANCE
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2012

FEDERAL GRANTS	C.F.D.A.	GRANT/CONTRACT NUMBER	PASS-THRU AMOUNT TO SUBRECIPIENT	FEDERAL EXPENDITURES
U.S. DEPARTMENT OF HOMELAND SECURITY: (Continued)				
Passed through Florida Executive office of the Governor:				
Emergency Management Performance Grants (EMPG)	97.042	12-FG-R3-11-23-01-080	N/A	\$ 372,077
		13-FG-86-11-23-01-080	N/A	78,631
				<u>450,708</u>
Assistance to Firefighters Grant	97.044	EMW-2008-FP-02515	N/A	(37,472)
		EMW-2010-FO-10062	N/A	1,079,026
		EMW-2011-FO-06190	N/A	774,180
				<u>1,815,734</u>
Passed through Florida Executive office of the Governor:				
Pre Disaster Mitigation	97.047	09 DS-3-11-23-02-012	N/A	<u>234,719</u>
Passed through the Miami River Marine Group:				
Port Security Grant Program	97.056	2008-GB-T8-K004	N/A	55,885
		2008-GB-T8-K004	N/A	293,764
		2009-PU-T9-K014	N/A	38,239
		2009-PU-T9-K014	N/A	828,310
		2010-PU-TO-K009	N/A	35,781
		EMW-2011-PU-K00188-S01	N/A	11,457
				<u>1,263,436</u>

(Continued)

MIAMI-DADE COUNTY, FLORIDASCHEDULE OF EXPENDITURES OF FEDERAL AWARDS AND STATE FINANCIAL ASSISTANCE
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2012

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 Cluster:				
Homeland Security Grant Program	97.067	10-DS-9Z-13-00-16-436	N/A	\$ 105,947
Passed through City of Miami:				
		07DS-5S-11-23-02-379	N/A	408,700
		09DS-24-11-23-02-011	N/A	1,793,300
		10DS-48-11-23-02-195	N/A	2,836,665
		11DS-32-11-23-02-233	N/A	3,362,229
		12DS-A1-11-23-02-428	N/A	38,592
Passed through City of Miramar:				
		011-DS-32-11-16-02-017	N/A	69,964
		011-DS-A1-11-16-02-487	N/A	13,934
		09-DS-48-11-16-02-448	N/A	25,056
Passed through Florida Executive Office of the Governor:				
		10DS-39-11-23-01-317	N/A	101,819
		11DS-36-11-23-20-112	N/A	302,234
		11DS-A3-11-23-02-320	N/A	19,645
		11DS-9Z-11-23-02-360	N/A	115
		11DS-9Z-11-23-01-443	N/A	20,437
		12DS-9Z-11-23-23-301	N/A	32,237

(Continued)

MIAMI-DADE COUNTY, FLORIDA

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS AND STATE FINANCIAL ASSISTANCE
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2012

FEDERAL GRANTS	C.F.D.A.	GRANT/CONTRACT NUMBER	PASS-THRU AMOUNT TO SUBRECIPIENT	FEDERAL EXPENDITURES
U.S. DEPARTMENT OF HOMELAND SECURITY: (Continued)				
Passed through Florida Executive Office of the Governor: (Continued)		12DS-9Z-11-23-23-303	N/A	\$ 48,022
		12DS-20-11-23-23-371	N/A	56,932
Passed through Florida Department of Law Enforcement:				
		2011-LETP-DADE-1-S3-085	N/A	29,761
Passed through Florida Department of Financial Services:				
		09-DS-51-13-00-16-409	N/A	44,820
		09-DS-51-13-00-16-409	N/A	(3,334)
		010-DS-39-13-00-16-414	N/A	58,662
		011-DS-9Z-13-00-16-436	N/A	578
		011-DS-9Z-13-00-16-436	N/A	30,122
Total Homeland Security Cluster				9,396,437
Homeland Security Biowatch Program	97.091	2006-ST-091-000012	N/A	378,783
Passed through Florida Department of Community Affairs:				
Severe Loss Repetitive Program	97.110	10SR-47-11-23-01-063	\$ 98,660	335,856
Passed through the Miami River Marine Group:				
Securing Critical Underground Infrastructure Pilot Program	97.129	2011-PD-129-00004	N/A	980,931
TOTAL U.S. DEPARTMENT OF HOMELAND SECURITY			\$ 98,660	\$ 25,000,531

(Continued)

MIAMI-DADE COUNTY, FLORIDASCHEDULE OF EXPENDITURES OF FEDERAL AWARDS AND STATE FINANCIAL ASSISTANCE
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2012

FEDERAL GRANTS	C.F.D.A.	GRANT/CONTRACT NUMBER	PASS-THRU AMOUNT TO SUBRECIPIENT	FEDERAL EXPENDITURES
OTHER GRANTING AGENCIES :				
EXECUTIVE OFFICE OT THE PRESIDENT:				
HIDTA Grant	95.001	G10MI0004A	N/A	\$ 30,532
		G11MI0004A	N/A	215,336
		G12MI0004A	N/A	186,734
TOTAL EXECUTIVE OFFICE OF THE PRESIDENT				<u>\$ 432,602</u>
DEPARTMENT OF COMMERCE:				
Public Works and Economic Development Cluster:				
Economic Adjustment Assistance	11.307	04-79-06516	N/A	\$ 84,645
Total Public Works and Economic Development Cluster				<u>84,645</u>
Passed through Florida Department of Environmental Protection:				
Coastal Zone Management Administration Awards	11.419	CM221	N/A	19,507
Habitat Conservation	11.463	NA11NMF4630058	N/A	4,294
Passed through National Association of Counties Research Foundation:				
		DOC.749. 10-06	N/A	18,572
TOTAL DEPARTMENT OF COMMERCE				<u>\$ 127,018</u>
DEPARTMENT OF INTERIOR:				
Fish and Wildlife Cluster:				
Passed through Florida Fish and Wildlife Conservation Commission:				
Sport Fishing Restoration Program	15.605	10249	N/A	\$ 62,708
Total Fish and Wildlife Cluster				<u>62,708</u>
Coastal Program	15.630	401819J631	N/A	30,003
Rivers, Trails and Conservation Assistance	15.921	P12AC30137	N/A	17,801
TOTAL DEPARTMENT OF INTERIOR				<u>\$ 110,512</u>

(Continued)

MIAMI-DADE COUNTY, FLORIDA

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS AND STATE FINANCIAL ASSISTANCE
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2012

FEDERAL GRANTS	C.F.D.A.	GRANT/CONTRACT NUMBER	PASS-THRU AMOUNT TO SUBRECIPIENT	FEDERAL EXPENDITURES
OTHER GRANTING AGENCIES : (Continued)				
DEPARTMENT OF LABOR:				
National Farmworker Jobs Program Cluster:				
Passed through Florida Department of Education:				
National Farm Worker Jobs Program	17.264	761-4052A-2CFJ1	N/A	\$ 262,584
		761-4052A-32CFJ1	N/A	110,772
TOTAL DEPARTMENT OF LABOR				<u>\$ 373,356</u>
DEPARTMENT OF TREASURY:				
Law Enforcement Trust Fund	21.unknown	N/A	N/A	<u>\$ 142,480</u>
NATIONAL ENDOWMENT OF THE ARTS:				
Promotion of the Arts Grants to Organizations and Individuals	45.024	10-6200-7044	N/A	\$ 38,844
		10963843	N/A	19,500
TOTAL NATIONAL ENDOWMENT OF THE ARTS				<u>\$ 58,344</u>
INSTITUTE OF MUSEUM AND LIBRARY SCIENCE:				
Passed through Florida Department of State and Secretary of State:				
Museums for America	45.310	11-LSTA-A-02-G	N/A	<u>\$ 125,000</u>
DEPARTMENT OF ENERGY:				
Passed through Florida Department of Economic Opportunity:				
ARRA - Weatherization Assistance for Low-Income Persons	81.042	10WX-7W-11-23-04-718	N/A	\$ 1,860,529
		12WX-7W-11-23-04-971	N/A	350,623
		12WX-7X-11-23-04-972	N/A	539,884
				<u>2,751,036</u>
ARRA - Energy Efficiency and Conservation Block Grant Program (EECBG)	81.128	DE-EE-0000790	\$ 2,762,563	<u>5,237,678</u>
TOTAL DEPARTMENT OF ENERGY			<u>\$ 2,762,563</u>	<u>\$ 7,988,714</u>

(Continued)

MIAMI-DADE COUNTY, FLORIDA

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS AND STATE FINANCIAL ASSISTANCE
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2012

FEDERAL GRANTS	C.F.D.A.	GRANT/CONTRACT NUMBER	PASS-THRU AMOUNT TO SUBRECIPIENT	FEDERAL EXPENDITURES
OTHER GRANTING AGENCIES : (Continued)				
DEPARTMENT OF EDUCATION:				
Passed through Florida Department of Labor & Employment Security: Rehabilitation Services_Service Projects	84.128	07-174VH017	<u>N/A</u>	<u>\$ 46,272</u>
ELECTIONS ADSSITANCE COMMISSION:				
Passed through Florida Department of State and Secretary of State: Help America Vote Act Requirement Systems	90.401	2010-2011-0001 2011-2012-0001	<u>N/A</u> <u>N/A</u>	<u>\$ 99,012</u> <u>214,982</u>
TOTAL ELECTIONS ADSSITANCE COMMISSION:				<u>\$ 313,994</u>
TOTAL OTHER GRANTING AGENCIES			<u>\$ 2,762,563</u>	<u>\$ 9,718,292</u>
TOTAL FEDERAL EXPENDITURES			<u>\$ 31,419,596</u>	<u>\$ 297,668,887</u>

MIAMI-DADE COUNTY, FLORIDA**SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS AND STATE FINANCIAL ASSISTANCE
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2012**

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	11-DA1	N/A	\$ 283,150
Small Quantity Hazardous Waste Generator Grant Program	37.013	S0573	N/A	75,063
Local Government Cleanup Contracting	37.024	S0480	N/A	788,681
Passed through South Florida Water Management				
Statewide Surface Water Restoration & Wastewater Projects	37.039	4600001822	N/A	244,846
Ambient Air Monitoring Agreement	37.042	S0547	N/A	82,087
Delegated Title V Air Pollution Control Activities	37.043	S0590	N/A	249,505
TOTAL FLORIDA DEPARTMENT OF ENVIRONMENTAL PROTECTION				\$ 1,723,332
FLORIDA DEPARTMENT OF CHILDREN AND FAMILIES:				
Homeless Challenge Grant	60.014	KFZ51	\$ 63,397	\$ 63,397
Homeless Grant - In - Aid Project	60.021	KF130	N/A	12,347
Substance Abuse Treatment and Aftercare Services for Children	60.030	KD228-34	N/A	364,707
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 Local Matching Grant	60.115	LHZ27	N/A	206,258
Community Care for Disabled Adults	N/A	KG-063	N/A	122,441
	N/A	KG-067	N/A	43,987
				166,428

(Continued)

MIAMI-DADE COUNTY, FLORIDA

**SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS AND STATE FINANCIAL ASSISTANCE
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2012**

STATE GRANTS	C.S.F.A.	GRANT/CONTRACT NUMBER	PASS-THRU AMOUNT TO SUBRECIPIENT	STATE EXPENDITURES
FLORIDA DEPARTMENT OF CHILDREN AND FAMILIES: (Continued)				
Passed through Florida Coalition Against Domestic Violence:				
Advocates FCADV DV Program	N/A	12-2222	N/A	\$ 309,421
	N/A	12-2222	N/A	342,538
	N/A	12-2222	N/A	15,622
	N/A	13-2222	N/A	108,241
	N/A	13-2222	N/A	113,921
	N/A	13-2222 DVS	N/A	4,935
				<u>894,678</u>
TOTAL FLORIDA DEPARTMENT OF CHILDREN AND FAMILIES			<u>\$ 418,036</u>	<u>\$ 2,062,454</u>
EXECUTIVE OFFICE OF THE GOVERNOR:				
Emergency Management Projects	31.067	12CP-03-11-23-01-205	N/A	\$ 10,643
Emergency Management Programs	52.008	12-BG-05-11-23-01-013	N/A	105,806
Emergency Management Projects	52.023	09CP-04-11-23-01-297-000	N/A	6,691
TOTAL EXECUTIVE OFFICE OF THE GOVERNOR				<u>\$ 123,140</u>
FLORIDA DEPARTMENT OF TRANSPORTATION:				
Commission for the Transportation Disadvantaged (CTD) Planning Grant Program	55.002	AQB80	N/A	\$ 46,114
		AQP45	N/A	7,139
				<u>53,253</u>
Seaport Grants	55.005	AO508	N/A	49,775
		AQ528	N/A	1,621,102
		AO658	N/A	547,883
		AQH82	N/A	90,722
		AQH99	N/A	1,687,530
				<u>3,997,012</u>

(Continued)

MIAMI-DADE COUNTY, FLORIDA

**SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS AND STATE FINANCIAL ASSISTANCE
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2012**

STATE GRANTS	C.S.F.A.	GRANT/CONTRACT NUMBER	PASS-THRU AMOUNT TO SUBRECIPIENT	STATE EXPENDITURES
FLORIDA DEPARTMENT OF TRANSPORTATION: (Continued)				
Commuter Assistance/Rideshare Grants	55.007	APF22	N/A	\$ 44,207
County Incentive Grant Program	55.008	AOY52	N/A	33,688
		APG06	N/A	1,399,718
				<u>1,433,406</u>
Intermodal Development Program	55.014	AO199	N/A	<u>320,728</u>
State Highway Project Reimbursement	55.023	AOY82	N/A	<u>225,073</u>
Transportation Regional Incentive Program (TRIP)	55.026	AVO52	N/A	<u>254,626</u>
NPDES Second Interlocal Agreement	N/A	AC262	N/A	<u>125,427</u>
TOTAL FLORIDA DEPARTMENT OF TRANSPORTATION				<u><u>\$ 6,453,732</u></u>
FLORIDA DEPARTMENT OF STATE AND SECRETARY OF STATE:				
State Aid to Libraries	45.030	12-ST-31	N/A	\$ 1,991,676
Cultural and Museum Grants	45.061	1260130	N/A	<u>17,400</u>
TOTAL FLORIDA DEPARTMENT OF STATE AND SECRETARY OF STATE				<u><u>\$ 2,009,076</u></u>
AGENCY FOR WORKFORCE INNOVATION:				
Passed through Early Learning Coalition of Miami-Dade/Monroe Inc.:				
Voluntary Pre-Kindergarten Program	75.007	C11-110	N/A	\$ 47,286,215
		C12-103	N/A	<u>9,158,945</u>
TOTAL AGENCY FOR WORKFORCE INNOVATION				<u><u>\$ 56,445,160</u></u>

(Continued)

MIAMI-DADE COUNTY, FLORIDA**SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS AND STATE FINANCIAL ASSISTANCE
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2012**

STATE GRANTS	C.S.F.A.	GRANT/CONTRACT NUMBER	PASS-THRU AMOUNT TO SUBRECIPIENT	STATE EXPENDITURES
FLORIDA DEPARTMENT OF JUVENILE JUSTICE:				
Juvenile Assessment Centers (JAC)	80.020	X1543	N/A	\$ 764,742
		X1698	N/A	780,236
		KD22834	N/A	2,152
				<u>1,547,130</u>
Diversion Services	80.022	X1439	N/A	(16,026)
		K6K01	N/A	(7,651)
				<u>(23,677)</u>
Delinquency Diversion Grant	N/A	X1599	N/A	<u>3,935</u>
TOTAL FLORIDA DEPARTMENT OF JUVENILE JUSTICE				<u><u>\$ 1,527,388</u></u>
FLORIDA DEPARTMENT OF ELDER AFFAIRS:				
Passed through Alliance on Aging:				
Respite for Elders Living in Everyday Families (RELIEF)	65.006	KR-1217	N/A	\$ 81,250
		KR-1318	N/A	8,932
				<u>90,182</u>
Local Services Program	65.009	KL1118	N/A	<u>710,500</u>
Community Care for the Elderly	65.010	2004-13	N/A	<u>19,336</u>
TOTAL FLORIDA DEPARTMENT OF ELDER AFFAIRS				<u><u>\$ 820,018</u></u>
FLORIDA DEPARTMENT OF LAW ENFORCEMENT:				
Statewide Criminal Analysis Laboratory System	71.002	N/A	N/A	\$ 635,676
Victim or Witness Assistance	71.006	VC006	N/A	<u>27,196</u>

(Continued)

MIAMI-DADE COUNTY, FLORIDA

**SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS AND STATE FINANCIAL ASSISTANCE
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2012**

STATE GRANTS	C.S.F.A.	GRANT/CONTRACT NUMBER	PASS-THRU AMOUNT TO SUBRECIPIENT	STATE EXPENDITURES
FLORIDA DEPARTMENT OF LAW ENFORCEMENT: (Continued)				
Passed through Palm Beach County Sheriff's Office:				
Statewide Drug Enforcement Strike Force Initiative	71.008	2011-ARRC-PALM-1-W7-351	N/A	\$ 5,713
TOTAL FLORIDA DEPARTMENT OF LAW ENFORCEMENT				<u>\$ 668,585</u>
FLORIDA FISH AND WILDLIFE CONSERVATION COMMISSION :				
Florida Boating Improvement Program	77.006	11150	N/A	<u>\$ 84,406</u>
FLORIDA DEPARTMENT OF MANAGEMENT SERVICES:				
E911 State Grant Program	72.002	S4-11-06-16	\$ 682,490	<u>\$ 682,490</u>
FLORIDA DEPARTMENT OF AGRICULTURE AND CONSUMER SERVICES:				
Mosquito Control	42.003	014966	N/A	<u>\$ 56,393</u>
FLORIDA DEPARTMENT OF HEALTH:				
County Grant Awards	64.005	C0013	N/A	<u>\$ 153,695</u>
FLORIDA DEPARTMENT OF MOTOR VEHICLES AND HIGHWAY SAFETY :				
Florida Arts License Plate Project	76.041	N/A	N/A	<u>\$ 34,311</u>
TOTAL STATE EXPENDITURES			<u>\$ 1,100,526</u>	<u>\$ 72,844,180</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 award programs and state financial assistance projects of the General Government, Miami-Dade County Seaport Department, and the Waste Management Enterprise Fund of the Public Works and Waste Management Department of Miami-Dade County, Florida (the "County") for the year ended September 30, 2012. Consequently, 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. Federal awards programs and state financial assistance projects received directly, as well as passed through other government agencies, are included on the Schedule.

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. 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>
16.803, 16.804	United States Department of Justice: Recovery Act – Edward Byrne Memorial Justice Assistance Grant Program / Grants to States and Territories Recovery Act – Edward Byrne Memorial Justice Assistance Grant Program / Grants to Units of Local Government
20.205, 20.933	United States Department of Transportation: Highway Planning and Construction Surface Transportation Infrastructure-Discretionary Grants for Capital Infrastructure ii
81.042	United States Department of Energy: Weatherization Assistance for Low-Income Persons
81.128	United States Department of Energy: Energy Efficiency and Conservation Block Grant Program
93.568	United States Department of Health and Human Services: Low-Income Home Energy Assistance
93.600, 93.708, 93.709	United States Department of Health and Human Services: Head Start; ARRA-Head Start; ARRA – Early Head Start
93.575, 93.558, 93.714	United States Department of Health and Human Services: Child Care and Development Block Grant Temporary Assistance for Needy Families ARRA – Emergency Contingency Fund for Temporary Assistance 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.

55.005

75.007

Name of State Projects

Department of Transportation:

Seaport Grants

Agency for Workforce Innovation:

Voluntary Pre-Kindergarten Education Program

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

\$2,185,326

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 2012-01 Allowable Costs/Cost Principles and Activities Allowed/Un-allowed

**U.S. Department of Transportation –
Highway Planning and Construction Grant Cluster (CFDA Nos. 20.205, 20.933)**

Criteria: In accordance with the Office of Management and Budget (OMB) Circular A-87, recipients of federal awards are to maintain effective controls over the recording and review of reimbursement requests related to a federal program.

Condition: During our testing of payroll related expenditures, we noted for two out of six expenditures tested, the salary charged to the program was calculated based on actual hours worked for a particular employee plus a ratio for other administration and management personnel charges that is not allowed by the program.

Questioned costs: \$66,000

Context: See “Condition” above.

Effect: County's non compliance with grant requirements may result in repayment of award monies.

Cause: The County did not follow policies and procedures regarding the review of payroll costs charged to the program.

Recommendation: We recommend that the County follow its internal control procedures regarding the review of salaries charged to the federal program.

Views of responsible officials and planned corrective action: The Metropolitan Planning Organization (MPO) strengthened existing procedures for processing departmental reimbursement requests by requiring the agencies seeking reimbursement of salary charges to provide additional financial information. This new requirement includes, a Cost Distribution by Index Codes showing employee's name and hours worked applied to hourly rate and a Miami-Dade County generated report indicating employee's pay rate. This additional required information will allow the MPO to review that the indirect cost rate is applied directly to the employee's hourly rate without any inclusion of other administration and management personnel charges.

Miami-Dade County, Florida

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

IC 2012-02 Reporting

U.S. Department of Transportation – Highway Planning and Construction Grant Cluster (CFDA Nos. 20.205, 20.933)

Criteria: The reporting requirements for federal awards require the reports include all activity of the reporting period be supported by applicable records, be fairly represented in accordance with program requirements, and be submitted in a timely manner. Per the grant agreement, monthly reports are required to be filed within 10 days after close of the month in which the activity was incurred.

Condition: We noted one out of two instances where the County did not submit their monthly reports on a timely basis.

Questioned costs: Undeterminable.

Context: In fiscal year 2012, for one of the two monthly reports tested, internal controls were not in place with regards to the submission of monthly reports to the grantor.

Effect: Lack of proper internal controls with regards to the submission of reports timely could lead to a discontinuance of draw downs or termination from the program for lack of compliance with the reporting requirements.

Cause: The County did not follow policies and procedures regarding the timely filing of the monthly reports.

Recommendation: The County should enhance its reporting process with regards to the timely submission of the reporting requirements. A tracking system should be developed to track the timely submission of the reports.

Views of responsible officials and planned corrective action: As part of compliance with projects funded under the American Recovery and Reinvestment Act (ARRA), the Florida Department of Transportation (FDOT) requires that by the 10th of each month a Monthly Employment Report (MER) be entered into their web based system. The Public Works and Waste Management Department (PWWM) incorporated provisions into ARRA funded contracts requiring that the contractor submit the MER no later than five (5) days after the end of each report month. Furthermore, the contracts also state that if the MER is not submitted by the contractor in the stipulated timeframe, payments would be withheld until such time as a complete and accurate MER was received. PWWM strictly enforces these provisions in instances where a contractor failed to submit the MER in a timely manner. These internal controls were instituted by PWWM in order to comply with the ARRA program. However, PWWM's submission of the MER into FDOT's system by the 10th of each month was contingent upon receipt of an accurate and timely MER submittal from each respective contractor. PWWM worked diligently with each contractor on 54 separate ARRA funded contracts in order to review that all Federal provisions were adhered to, and exercised the contracts' provisions on the few instances where the MER was received past the due date.

Miami-Dade County, Florida

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

IC 2012-03 Equipment and Real Property Management

**U.S. Department of Health and Human Services –
Headstart Cluster Program (CFDA Nos. 93.600, 93.708, 93.709)**

Criteria: In accordance to Title 34 CFR 80.32, an appropriate system must be in place to manage and safeguard equipment acquired with federal funds. Equipment records shall be maintained and a physical inventory of equipment shall be taken at least once every two years and reconciled to the asset records. In addition, property records must include a description of the property, a serial number or other identification number, the source of property, who holds title, the acquisition date, cost of the property, percentage of federal participation in the cost of the property, the location, use and condition of the property, and ultimate disposition data including the date of disposal and sale price of the property.

Condition: We noted of the seventeen capital asset transfer transactions selected, there was no proper authorization for capital assets transferred to delegates.

We noted items listed as un-located within the Inventory Certification were left un-researched by the Department of Community Action and Health Human Services.

Questioned costs: Undeterminable.

Context: See “Condition” above.

Effect: Failure to properly manage and account for property and equipment acquired with federal funds could result in the repayment of federal funds to the granting agency. It may also result in management not being able to properly track and account for the assets. This could result in improper disposition and misappropriation of an item acquired with federal funds.

Cause: The County did not follow policies and procedures with regards to compliance with federal regulations.

Recommendation: We recommend the County establish procedures to properly authorize the disposition and transfer of equipment and evaluate that all discrepancies noted during a physical inventory are resolved timely.

Views of responsible officials and planned corrective action: Management concurs with the recommendation. The Community Actions and Human Services Department (CAHSD) assigned Information Technology staff within CAHSD to complete the proper inventory and authorization for transfers of equipment to delegate agencies. The assignment was completed in March 2013. In addition, the Department appointed a Network Manager to coordinate the annual inventory control activities for the department.

Miami-Dade County, Florida

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

IC 2012-04 Reporting

**U.S. Department of Energy –
Weatherization and Assistance Program for Low Income Persons (CFDA No. 81.042)**

Criteria: The reporting requirements for federal awards require reports include all activity of the reporting period, be supported by applicable records, be fairly represented in accordance with program requirements, and be submitted on a timely manner. The agreement between Miami-Dade County and the State of Florida requires the close-out reports to be filed within 30 days after end of the agreement and semiannual reports to be filed on or before October 15 and April 15.

Condition: We noted two instances where the County did not submit their close-out and semiannual reports on a timely basis.

Questioned costs: Undeterminable.

Context: In fiscal year 2012, for two out of the twenty-three reports tested, policy and procedures were not adhered to with regards to the timely submission of reports to the grantor.

Effect: Untimely filings of monthly reports could lead to a disallowance of costs and/or termination from the program for lack of compliance with reporting requirements.

Cause: The County did not follow policies and procedures regarding the timely filing of their close-out and semiannual reports.

Recommendation: We recommend that the County follow policies and procedures with regards to report submission within the required deadline. A tracking system should be developed to track the timely submission of the reports.

Views of responsible officials and planned corrective action: The submission of the semi-annual report was delayed as a result of the reorganization of the Community Action and Human Services Department (CAHSD). The close-out report and supporting documentation were submitted to the United States Department of Energy (USDOE) in a timely manner on June 25, 2012. However, USDOE voided the close-out report and requested the report be resubmitted with specific revisions. While CAHSD's current reporting process is in compliance with USDOE requirements, CAHSD recognizes the need to enhance existing policies and procedures for the timely submission of fiscal reports.

Miami-Dade County, Florida

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

IC 2012-05 Allowable Costs/Cost Principles and Activities Allowed/Un-allowed

U.S. Department of Justice Recovery Act: Edward Byrne Memorial Justice Assistance Grant ("JAG") (CFDA No. 16.803 //16.804)

Criteria: Paragraph 35 of the ARRA JAG Grant Agreements GC9LE1 and GC9LE2 states that contractors must adhere to / comply with Sec. 274A. [8 U.S.C. 1324a] of the Immigration and Nationality Act ("INA"), which states all U.S. employers must complete and retain a Form I-9 for each individual they hire for employment in the United States, which includes citizens and noncitizens. Form I-9 must be kept by the employer either for three years after the date of hire or for one year after employment is terminated, whichever is later, and must be available for inspection by authorized U.S. Government officials.

Condition: The County was unable to locate the Form I-9s for four out of forty-three selected employees.

Questioned Costs: Indeterminable.

Context: See "Condition" above.

Effect: Lack of internal controls established with regards to compliance with authorized governmental officials and agencies could lead to noncompliance.

Cause: The County did not follow policies and procedures regarding compliance with Federal requirements.

Recommendation: We recommend that the County follow policies and procedures with regards to its personnel / HR management system in order to reflect all required and pertinent personnel information to remain in compliance with regulations.

Views of responsible officials and planned corrective action(s): Miami-Dade County (MDC) has complied with I-9 form requirements since they were implemented on November 6, 1986, verifying identity and employment eligibility for each new person hired by MDC. In 2008 MDC began storing I-9s in our Electronic Document Management System (EDMS). The County has since established further controls including the implementation of e-Verify to augment the verification of employment authorization. I-9s are currently stored in EDMS at the time of the employment package being processed. Additionally, MDC is in the process of implementing I-9 information tracking in its Oracle (People/Soft) personnel management system. We anticipate full implementation after our system upgrade scheduled for October, 2013. All Miami-Dade County Human Resources staff responsible for the review, collection and identification of I-9s will be re-trained for full ongoing compliance with federal law. Furthermore, Human Resources have outlined procedures for the proper collection and storage of the I-9 forms.

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 2012-01 Allowable Costs/Cost Principles and Activities Allowed/Un-allowed

**U.S. Department of Transportation –
Highway Planning and Construction Grant Cluster (CFDA Nos. 20.205, 20.933)**

See IC 2012-01

Views of responsible officials and planned corrective actions: See IC 2012-01 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	Prior Action Plan	Updated Status	Updated Explanation
2011-03	We noted two (2) of fourteen (14) instances where we could not verify through the Federal Audit Clearinghouse Web site or the Community Action and Human Services department that the subrecipient submitted their OMB Circular A-133 Single Audit Report on a timely basis.	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.	Corrected	The finding was based on two (2) of (14) fourteen instances where there was no verification that sub-recipients had submitted the OMB Circular A-133 Single Audit Reports on a timely basis through the Federal Clearinghouse website. Community Action and Human Services Department (CAHSD) has enhanced its internal control procedures to ensure the timely submission of the Single Audit Report 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.