

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, 2013

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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, in accordance with the 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, 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, 2013, and the related notes to the financial statements, which collectively comprise the County's basic financial statements, and have issued our report thereon dated April 30, 2014. Our report includes a reference to other auditors and the restatements of the County's net assets and/or fund balance as of October 1, 2012. 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 Housing Agency - 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 Housing Agency - 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
- Public Health Trust of Miami-Dade County - 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

- discretely presented component unit
- discretely presented component unit

- 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.

Internal Control Over Financial Reporting

In planning and performing our audit, we considered the County's internal control over financial reporting (internal control) to determine the audit procedures that are appropriate in the circumstances for the purpose of expressing our opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the County's internal control. Accordingly, we do not express an opinion on the effectiveness of the County's internal control.

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 County's financial statements will not be prevented, or detected and corrected on a timely basis. A *significant deficiency* is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies and therefore, material weaknesses or significant deficiencies may exist that were not identified. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified. We did identify a deficiency in internal control, described in the accompanying *Schedule of Findings and Responses as IC 2013-01* that we consider to be a significant deficiency.

Compliance and Other Matters

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

County's Response to Finding

The County's response to the finding identified in our audit is described in the accompanying *Schedule of Findings and Responses*. The County's response was not subjected to the auditing procedures applied in the audit of the financial statements and, accordingly, we express no opinion on it.

Purpose of this Report

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the result of that testing, and not to provide an opinion on the effectiveness of the County's internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the County's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

McGladrey LLP

Miami, Florida
April 30, 2014



**Independent Auditor's Report
on Compliance For Each Major Federal Program and State
Project; Report on Internal Control Over Compliance; and Report
On the Schedule of Expenditures of Federal Awards and
State Financial Assistance Required by 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:

Report on Compliance for Each Major Federal Program and State Project

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 Florida 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 project for the year ended September 30, 2013. The County's major federal programs and state project are identified in the summary of auditors' results section of the accompanying *Schedule of Findings and Questioned Costs*.

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 \$30,262,000; \$118,970,000; \$15,068,000; \$295,378,000; and \$21,061,000, respectively, in federal awards and state financial assistance, which are not included in the schedule of expenditures of federal awards and state financial assistance for the year ended September 30, 2013. 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*.

Management's Responsibility

Management is responsible for compliance with the requirements of laws, regulations, contracts, and grants applicable to its federal programs and state projects.

Auditor's Responsibility

Our responsibility is to express an opinion on compliance for each of the County's major federal programs and state project based on our audit of the types of compliance requirements referred to above. 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 on compliance for each major federal program and state project. However, our audit does not provide a legal determination of the County's compliance.

Opinion on Each Major Federal Program and State Project

In our opinion, the County complied, in all material respects, with the types of compliance requirements referred to above that could have a direct and material effect on each of its major federal programs and state project for the year ended September 30, 2013.

Other Matters

The results of our auditing procedures disclosed an instance of noncompliance, 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 2013-01. Our opinion on each major federal program and state project is not modified with respect to this matter.

The County's response to the noncompliance finding identified in our audit is described in the accompanying *Schedule of Findings and Questioned Costs*. The County's response was not subjected to the auditing procedures applied in the audit of compliance and, accordingly, we express no opinion on the response.

Report on Internal Control Over Compliance

Management of the County is responsible for establishing and maintaining effective internal control over compliance with the types of compliance requirements referred to above. In planning and performing our audit of compliance, we considered the County's internal control over compliance with the types of requirements that could have a direct and material effect on each major federal program and state project to determine the auditing procedures that are appropriate in the circumstances for the purpose of expressing our opinion on compliance for each major federal program and state project 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. *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 and 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.

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 material weaknesses or significant deficiencies. We did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified.

The purpose of this report on internal control over compliance is solely to describe the scope of our testing of internal control over compliance and the results of that testing based on the requirements of OMB Circular A-133 and Chapter 10.550, *Rules of the Auditor General*. Accordingly, this report is not suitable for any other purpose.

Report on Schedule of Expenditures of Federal Awards and State Financial Assistance Required by OMB Circular A-133 and Chapter 10.550, Rules of the Auditor General

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, 2013, and the related notes to the financial statements, which collectively comprise the County's basic financial statements. We issued our report thereon dated April 30, 2014, which contained unmodified opinions on those financial statements. Our report includes a reference to other auditors, and the restatements of the County's net assets and/or fund balance as of October 1, 2012. Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the 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 basic 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 basic financial statements as a whole.

McGladrey LLP

Miami, Florida
June 25, 2014, except for the Schedule of
Expenditures of Federal Awards and State
Financial Assistance which is dated April 30, 2014

MIAMI-DADE COUNTY, FLORIDA

**SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS AND STATE FINANCIAL ASSISTANCE
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2013**

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 13SRSFL006	N/A N/A	\$ 73,235 14,414 <hr/> 87,649
Foster Grandparent/Senior Companion Cluster:				
Foster Grandparent Program	94.011	10SFSFL002 13GXSFL002	N/A N/A	102,932 194,084 <hr/> 297,016
Senior Companion Program	94.016	10SCSFL002 13SXSFL002	N/A N/A	162,796 228,952 <hr/> 391,748
Total Foster Grandparent/Senior Companion Cluster				<hr/> 688,764
TOTAL CORPORATION FOR NATIONAL AND COMMUNITY SERVICE				<hr/> \$ 776,413 <hr/>
U. S. DEPARTMENT OF AGRICULTURE:				
Passed through Florida Department of Health:				
Child and Adult Care Food Program	10.558	S-724 A-3114 A-3114 D-816 D-816	N/A N/A N/A N/A N/A	\$ (16,052) 562 2,721 74,876 882,494
Passed through Florida Department of Elder Affairs:				
		Y3010	N/A	<hr/> 141,887 <hr/> 1,086,488

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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, 2013**

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 Agriculture and Consumer Services:				
Summer Food Service Program for Children	10.559	04-225	N/A	\$ 163,824
		04-225	N/A	1,170,516
Total Child Nutrition Cluster				<u>1,334,340</u>
Passed through Florida Department of Agriculture and Consumer Service:				
Specialty Crop Block Grant Program - Farm Bill	10.170	016861	N/A	<u>142,557</u>
Cooperative Forestry Assistance	10.664	11-23	N/A	<u>47</u>
Emergency Watershed Protection Program	10.923	69-4209-10-1763	N/A	<u>123,447</u>
TOTAL U. S. DEPARTMENT OF AGRICULTURE				<u>\$ 2,686,879</u>
U.S. ENVIRONMENTAL PROTECTION AGENCY:				
Air Pollution Control Program Support	66.001	A-00402410-0	N/A	<u>\$ 616,471</u>
Surveys, Studies, Investigations, Demonstrations and Special Purpose Activities Relating to the Clean Air Act	66.034	PM-96496108-0	N/A	<u>74,818</u>
National Clean Diesel Emissions Reduction Program	66.039	83511101	N/A	<u>1,500,000</u>
TOTAL U.S. ENVIRONMENTAL PROTECTION AGENCY				<u>\$ 2,191,289</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, 2013**

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	93.044	AA-1218	N/A	\$ 457,055
		AA-1218	N/A	54,459
		AA-1318	N/A	236,884
		AA-1318	N/A	1,481,343
Total Aging Cluster				<u>2,229,741</u>
Passed through Florida Department of Health:				
Public Health Emergency Preparedness	93.069	DEU81	N/A	<u>2,158</u>
Substance Abuse and Mental Health Services_Projects of Regional and National Significance	93.243	1H79TI021890-01	N/A	19,021
		1H79TI025010-01	N/A	2,895
				<u>21,916</u>
Temporary Assistance for Needy Families (TANF) Cluster:				
Passed through Early Learning Coalition of Miami-Dade Monroe, Inc:				
Temporary Assistance for Needy Families	93.558	C12-104	N/A	24,134,829
		C12-105	N/A	273,934
		C12-106	N/A	322,050
Passed through Florida Coalition Against Domestic Violence:				
		13-2222-DVS	N/A	478,277
		N/A	N/A	230
		14-2222-DVS	N/A	109,164
Total Temporary Assistance for Needy Families (TANF) Cluster				<u>25,318,484</u>
Passed through Florida Department of Revenue:				
Child Support Enforcement	93.563	CD313	N/A	3,705,709
		CSL03	N/A	37,712
		CSLD2	N/A	121,017
				<u>3,864,438</u>

(Continued)

MIAMI-DADE COUNTY, FLORIDA

**SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS AND STATE FINANCIAL ASSISTANCE
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2013**

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 and Monroe County:				
Refugee & Entrant Assistance State Administered Program	93.566	C11-114	N/A	\$ 111,167
		C12-117	N/A	1,126,945
				<u>1,238,112</u>
Passed through Florida Department of Economic Opportunity:				
Low-Income Home Energy Assistance	93.568	12-LH-9Z-11-23-04-018	N/A	534,416
		12-EA-OF-11-23-01-017	N/A	6,250,788
		13-EA-OF-11-23-01-017	N/A	6,801,246
				<u>13,586,450</u>
Community Services Block Grant (CSBG) Cluster:				
Passed through Florida Department of Economic Opportunity:				
Community Services Block Grant	93.569	12-SB-9Y-11-23-01-016	N/A	(80,263)
		13-SB-FZ-11-23-01-016	N/A	2,841,952
Total Community Services Block Grant (CSBG) Cluster				<u>2,761,689</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	C12-104	N/A	25,795,317
		C12-105	N/A	292,780
		C12-106	N/A	344,207
				<u>26,432,304</u>
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	C12-104	N/A	22,200,000
		C12-105	N/A	251,973
		C12-106	N/A	296,234
				<u>22,748,207</u>
Total Child Care and Development Fund (CCDF) Cluster				<u>49,180,511</u>

MIAMI-DADE COUNTY, FLORIDA

**SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS AND STATE FINANCIAL ASSISTANCE
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2013**

FEDERAL GRANTS	C.F.D.A.	GRANT/CONTRACT NUMBER	PASS-THRU AMOUNT TO SUBRECIPIENT	FEDERAL EXPENDITURES
(Continued)				
U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES: (Continued)				
Passed through Florida Department of Children and Families:				
Refugee and Entrant Assistance Targeted Assistance Grants	93.584	XK030	N/A	\$ (1,023)
Head Start Cluster:				
Head Start	93.600	04 CH0119/46	N/A	313,002
		04 CH0119/47	N/A	43,403,513
		04 CH0119/48	N/A	7,584,206
Total Head Start Cluster				<u>51,300,721</u>
Passed through Florida department of State and Secretary of State:				
Voting Access for Individuals with Disabilities Grants to States	93.617	2012-2013-003	N/A	65,826
Passed through Early Learning Coalition of Miami-Dade / Monroe, Inc.:				
Social Services Block Grant	93.667	C12-104	N/A	64,976
		C12-105	N/A	737
		C12-106	N/A	867
				<u>66,580</u>
Passed through Florida Coalition Against Domestic Violence:				
Family Violence Prevention & Services/Grants for Battered Women's Shelter's to State an	93.671	13-2222-DVS	N/A	278,850
		N/A	N/A	820
		14-2222-DVS	N/A	64,763
				<u>344,433</u>
Passed through Florida Department of Health:				
HIV Emergency Relief Project Grants	93.914	H89HA00005-22-00	\$ 12,346,881	13,373,988
		H89HA00005-23-00	10,508,011	11,352,696
		H89HA00005-21-00	(588,389)	(588,389)
		H89HA00005-20-00	(8,388)	(8,388)
			<u>22,258,115</u>	<u>24,129,907</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, 2013**

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 South Florida Behavioral Health Network, Inc.: Block Grants for Prevention and Treatment of Substance Abuse	93.959	ME225-4-28	N/A	\$ 2,249,890
Passed through South Florida Provider Coalition, Inc.:		ME225-4-34	N/A	87,854
				<u>2,337,744</u>
Metropolitan Medical Response System	N/A	233-06-0060	N/A	<u>26,507</u>
TOTAL U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES			<u>\$ 22,258,115</u>	<u>\$ 176,474,194</u>
U.S. DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT:				
Supportive Housing Program	14.235	FL14B9	\$ 837,135	\$ 872,435
		FL0168B4D001003 TO FL0390B4D00100	2,561,527	2,706,934
		FL0168B4D001104 TO FL0431B4D00110	13,915,334	14,301,715
		FL0168LD001205 TO FL0431L4D00120	124,535	124,635
		FL14B97	N/A	(63,060)
TOTAL U.S. DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT			<u>\$ 17,438,531</u>	<u>\$ 17,942,659</u>
U.S. DEPARTMENT OF JUSTICE:				
Department of Justice - Law Enforcement Trust Fund	16.unknown	N/A	N/A	\$ 1,178,228
Violence Against Women Act Court Training and Improvement Grants	16.013	2010-WC-AX-K007	N/A	137,547
Services for Trafficking Victims	16.320	2012-VT-BX-K005	N/A	214,429
Part E-Developing, Testing and Demonstrating Promising New Programs	16.541	2009-JL-FX-0248	N/A	1,760

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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, 2013**

FEDERAL GRANTS	C.F.D.A.	GRANT/CONTRACT NUMBER	PASS-THRU AMOUNT TO SUBRECIPIENT	FEDERAL EXPENDITURES
U.S. DEPARTMENT OF JUSTICE: (Continued)				
National Institute of Justice Research, Evaluation and Development Project Grants	16.560	2010-DNB-XK081 2010-DN-BX-K005 2010-DN-BX-K268 2010-DN-BX-K269 2012-DN-BX-K006	N/A N/A N/A N/A N/A	\$ 243,994 82,493 17,893 6,058 178,321 <hr/> 528,759
Crime Victim Assistance Passed through State of Florida Department of Legal Affairs / Office of Attorney General	16.575	V12226 V12061 V11061	N/A N/A N/A	98,474 67,916 142 <hr/> 166,532
Drug Court Discretionary Grant Program	16.585	2009-DC-BX-0116	N/A	<hr/> 56,658
Passed through Florida Coalition Against Domestic Violence: Violence Against Women Formula Grants	16.588	N/A	N/A	<hr/> 4,179
Grants to Encourage Arrest Policies and Enforcement of Protection Orders	16.590	2011-WE-AX-0070 2013-HI-AX-K005	N/A N/A	369,440 22,304 <hr/> 391,744
Public Safety Partnership and Community Policing Grants	16.710	2010-UL-WX-0010	N/A	<hr/> 3,509,516
Edward Byrne Memorial Justice Assistance Grant Program	16.738	2009-DJ-BX-1327 2010-DJ-BX-0167 2011-DJ-BX-2328	N/A N/A N/A	365,234 37,203 108,991

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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, 2013**

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	16.738	2011-JAGC-DADE-11-B2-203	N/A	\$ 17,599
		2012-JAGC-DADE-24-C4-211	N/A	174,248
		2013-JAGC-DADE-4-D7-028	\$ 8,389	8,389
		2013-JAGC-DADE-6-D7-029	2,453	2,453
		2013-JAGC-DADE-2-D7-030	2,561	2,561
		2013-JAGC-DADE-5-D7-033	4,032	4,032
		2013-JAGC-DADE-1-D7-034	3,858	3,858
		2013-JAGC-DADE-7-D7-049	1,927	1,927
		2013-JAGC-DADE-3-D7-061	10,311	10,311
		2013-JAGC-DADE-9-D7-156	4,445	4,445
		2013-JAGC-DADE-10-D7-160	5,243	5,243
		2013-JAGC-DADE-12-D7-162	2,340	2,340
		2013-JAGC-DADE-13-D7-163	2,803	2,803
		2013-JAGC-DADE-15-D7-164	6,313	6,313
		2013-JAGC-DADE-22-D7-166	N/A	76,750
		2013-JAGC-DADE-31-D7-174	4,995	4,995
		2013-JAGC-DADE-30-D7-175	3,320	3,320
		2013-JAGC-DADE-16-D7-176	3,256	3,256
		2013-JAGC-DADE-19-D7-177	3,205	3,205
		2013-JAGC-DADE-32-D7-178	2,629	2,629
		2013-JAGC-DADE-33-D7-179	1,818	1,818
		2013-JAGC-DADE-24-D7-187	N/A	190,049
		2013-JAGC-DADE-34-D7-190	13,309	13,309
		2013-JAGC-DADE-27-D7-191	1,803	1,803
		2013-JAGC-DADE-28-D7-192	1,977	1,977
		2013-JAGC-DADE-21-D7-193	2,857	2,857
		2013-JAGC-DADE-17-D7-194	3,711	3,711
		2013-JAGC-DADE-20-D7-195	2,179	2,179

(Continued)

MIAMI-DADE COUNTY, FLORIDA

**SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS AND STATE FINANCIAL ASSISTANCE
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2013**

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	2013-JAGC-DADE-25-D7-197	\$ 40,860	\$ 40,860
		2013-JAGC-DADE-26-D7-198	N/A	80,883
		2013-JAGC-DADE-18-D7-199	3,664	3,664
		2013-JAGC-DADE-35-D7-201	16,365	16,365
		2013-JAGC-DADE-29-D7-213	19,053	19,053
		2013-JAGC-DADE-8-D7-221	4,917	4,917
			184,593	1,235,550
Forensic DNA Backlog Reduction Program	16.741	2011-DN-BX-K454	N/A	403,677
		2012-DN-BX-0045	N/A	53,462
				457,139
Paul Coverdell Forensic Sciences Improvement Grant Program	16.742	2011-CD-BX-0071	N/A	102,178
Passed through Florida Department of Law Enforcement:				
		2012-DN-BX-0018	N/A	28,173
		2011-CD-BX-0026	N/A	44,510
				174,861
Passed through Florida Department of Law Enforcement:				
ARRA - Edward Byrne Memorial Justice Assistance Grant (JAG) Program	16.803	2010-ARRC-DADE-1-W7-178	N/A	90,925
		2010-ARRC-DADE-2-W7-118	N/A	3,004,125
				3,095,050
Edward Byrne Memorial Justice Assistance Grant (JAG) Program	16.804	2009-SB-B9-2979	N/A	1,257,693
TOTAL U.S. DEPARTMENT OF JUSTICE			\$ 184,593	\$ 12,409,645

(Continued)

MIAMI-DADE COUNTY, FLORIDA

**SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS AND STATE FINANCIAL ASSISTANCE
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2013**

FEDERAL GRANTS	C.F.D.A.	GRANT/CONTRACT NUMBER	PASS-THRU AMOUNT TO SUBRECIPIENT	FEDERAL EXPENDITURES
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	\$ 119,257
		AQF95	N/A	257,918
		AQR51	N/A	85,245
		APN78	N/A	2,418,480
		AQM30	N/A	15,102
		AP149	N/A	22,478
		AQH98	N/A	64,652
		AQ608	N/A	469,886
		APD32	N/A	164,572
		AQ176	N/A	55,507
		APY89	N/A	(1,886)
		APF40	N/A	41,845
		APD88	N/A	60,758
		ANW46	N/A	5,985
		A5117	N/A	1,541,405
		A5117	N/A	30,895
		APG60	N/A	163,197
		APY06	N/A	78,549
		APV78	N/A	102,788
		APW69	N/A	2,144,725
				<u>7,841,358</u>

(Continued)

MIAMI-DADE COUNTY, FLORIDA

**SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS AND STATE FINANCIAL ASSISTANCE
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2013**

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	20.205	APM57	N/A	\$ 5,664
		APN47	N/A	20,476
		APN68	N/A	3,065
		AQ146	N/A	(319)
		AQ148	N/A	(45,648)
				<u>(16,762)</u>
Passed through the Florida Department of Environmental Regulation:				
Recreational Trails Program	20.219	T11032	N/A	<u>28,868</u>
Total Highway Planning and Construction Cluster				<u>7,853,464</u>
Passed through the Florida Department of Highway Safety and Motor Vehicles:				
Safety Data Improvement Program	20.234	HSMV-0302-13	N/A	<u>50,000</u>
Passed through the Florida Department of Transportation:				
Metropolitan Transportation Planning	20.505	AQR30	N/A	308,231
		APO42	N/A	240,903
		AQF51	N/A	724,147
		AQ167	N/A	161,869
				<u>1,435,150</u>
Highway Safety Cluster:				
State and Community Highway Safety	20.600	AQW26	N/A	299,525
		AQL55	N/A	(39)
				<u>299,486</u>
Alcohol Impaired Driving Countermeasures Incentive Grants I	20.601	AQT79	N/A	484,981
		AQ100	N/A	200
				<u>485,181</u>

(Continued)

MIAMI-DADE COUNTY, FLORIDA

**SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS AND STATE FINANCIAL ASSISTANCE
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2013**

FEDERAL GRANTS	C.F.D.A.	GRANT/CONTRACT NUMBER	PASS-THRU AMOUNT TO SUBRECIPIENT	FEDERAL EXPENDITURES
U.S. DEPARTMENT OF TRANSPORTATION: (Continued)				
State Traffic Safety Information System Improvement Grants	20.610	AQV02	N/A	\$ 426,000
Total Highway Safety Cluster				<u>1,210,667</u>
National Infrastructure Investments	20.933	DTMA1G11006	N/A	<u>3,784,728</u>
TOTAL U.S. DEPARTMENT OF TRANSPORTATION				<u>\$ 14,334,009</u>
U.S. DEPARTMENT OF HOMELAND SECURITY:				
Homeland Security Cluster:				
Passed through City of Miami:				
Homeland Security Grant Program	97.067	09DS-24-11-23-02-011	N/A	\$ 80,000
		10DS-48-11-23-02-195	N/A	478,537
		11DS-32-11-23-02-233	N/A	929,199
		12DS-A1-11-23-02-248	N/A	3,255,315
		12DS-22-11-23-02-236	N/A	376,246
Passed through City of Miramar:				
		011-DS-32-11-16-02-017	N/A	39,881
		011-DS-A1-11-16-02-487	N/A	102,316
Passed through Florida Executive Office of the Governor:				
		05DS-2N-11-23-01-171	N/A	(139,658)
		07DS-5N-11-23-01-406	N/A	(1,317)
		09-DS-23-11-23-02-012	N/A	50
		11DS-A3-11-23-02-320	N/A	297,774
		11DS-9Z-11-23-02-360	N/A	99,130
		11DS-9Z-11-23-01-443	N/A	54,563
		12DS-20-11-23-01-456	N/A	8,030

(Continued)

MIAMI-DADE COUNTY, FLORIDA

**SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS AND STATE FINANCIAL ASSISTANCE
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2013**

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)				
	97.067	12DS-25-11-23-02-0418	N/A	\$ 148,254
		12DS-9Z-11-23-23-301	N/A	59,060
		12DS-20-11-23-23-371	N/A	2,906
		13DS-B8-11-23-23-461	N/A	73,270
		13DS-97-11-23-23-467	N/A	59,807
Passed through Florida Department of Financial Services:				
		09-DS-51-13-00-16-409	N/A	2,587
		010-DS-39-13-00-16-414	N/A	11,851
		011-DS-9Z-13-00-16-436	N/A	226,986
		011-DS-9Z-13-00-16-436	N/A	22,698
		012-DS-20-13-00-16-501	N/A	135,928
Total Homeland Security Cluster				6,323,413
Passed through the United Way of America:				
Emergency Food and Shelter National Board Program Cluster:				
Emergency Food & Shelter National Board Program	97.024	N/A	N/A	141,347
Total Emergency Food and Shelter National Board Program Cluster				141,347
National Urban Search & Rescue (US&R) Response System				
	97.025	EMW-2004-CA-0317	N/A	(425)
		EMW-2008-CA-1491	N/A	124,451
		2010-SR-24-K033	N/A	(2,903)
		EMW-2011-CA-K00046-S01	N/A	260,860
		EMW-2012-CA-K00001-S01	N/A	1,127,572
				1,509,555
Passed through Florida Executive office of the Governor:				
Flood Mitigation Assistance	97.029	10FM-46-11-23-01-062	N/A	32,264

(Continued)

MIAMI-DADE COUNTY, FLORIDA

**SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS AND STATE FINANCIAL ASSISTANCE
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2013**

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:				
Disaster Grants - Public Assistance (Presidentially Declared Disasters)	97.036	05-PA-C%-11-23-01-746	N/A	\$ (298,072)
		05-PA-E--11-23-01-885	N/A	(156,462)
		01-RM-L5-11-23-01-036	N/A	(12,293)
		05-PA-G%-11-23-01-746	N/A	(2,619)
		00-RM-AA-11-23-01-098	N/A	1,605
		06-KF-B&-11-23-00-505	N/A	881,863
		06-WL-&K-11-23-02-551	N/A	(133,500)
		09-PA-C2-11-23-13-579	N/A	419,014
				<u>699,536</u>
Hazard Mitigation Grant	97.039	09HM-37-11-23-01-040	N/A	<u>31,663</u>
Emergency Management Performance Grants	97.042	13-FG-86-11-23-01-080	N/A	305,837
		14-FG-1M-11-23-01-080	N/A	76,211
				<u>382,048</u>
Assistance to Firefighters Grant	97.044	EMW-2011-FO-06190	N/A	912,500
		EMW-2012-FP-01157	N/A	94,826
				<u>1,007,326</u>
Passed through Florida Executive office of the Governor:				
Pre Disaster Mitigation	97.047	09 DS-3-11-23-02-012	\$ 368,305	<u>368,305</u>

(Continued)

MIAMI-DADE COUNTY, FLORIDA

**SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS AND STATE FINANCIAL ASSISTANCE
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2013**

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 the Miami River Marine Group:				
Port Security Grant Program	97.056	2008-GB-T8-K004	N/A	\$ 1,107,828
		2009-PU-T9-K014	N/A	1,272,003
		2010-PU-T0-K009	N/A	157,596
		2010-PU-TO-K009	N/A	114,219
		EMW-2011-PU-K00188-S01	N/A	24,504
		EMW-2011-PU-K00188-S01	N/A	209,597
				<u>2,885,747</u>
Passed through Florida Department of Law Enforcement:				
Buffer Zone Protection Program (BZPP)	97.078	2012-BZPP-DADE-2-C2-010	N/A	<u>195,475</u>
Homeland Security Biowatch Program	97.091	2006-ST-091-000012	N/A	<u>343,242</u>
Passed through Florida Executive Office of the Governor:				
Severe Repetitive Loss Program	97.110	10SR-47-11-23-01-063	\$ 14,882	<u>14,882</u>
FEMA Core Faith Base and Partnership FY'11	N/A	N/A	N/A	<u>117,418</u>
TOTAL U.S. DEPARTMENT OF HOMELAND SECURITY			<u>\$ 383,187</u>	<u>\$ 14,052,221</u>
DEPARTMENT OF COMMERCE:				
Passed through Florida Department of Environmental Protection:				
Coastal Zone Management Administration Awards	11.419	CM221	N/A	<u>\$ 493</u>
Passed through National Association of Counties Research Foundation:				
Habitat Conservation	11.463	NA11NMF4630058	N/A	37,554
		DOC.749. 10-06	N/A	<u>30,928</u>
				<u>68,482</u>
TOTAL DEPARTMENT OF COMMERCE				<u>\$ 68,975</u>

(Continued)

MIAMI-DADE COUNTY, FLORIDA

**SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS AND STATE FINANCIAL ASSISTANCE
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2013**

FEDERAL GRANTS	C.F.D.A.	GRANT/CONTRACT NUMBER	PASS-THRU AMOUNT TO SUBRECIPIENT	FEDERAL EXPENDITURES
DEPARTMENT OF INTERIOR:				
Fish and Wildlife Cluster:				
Passed through Florida Fish and Wildlife Conservation Commission:				
Sport Fishing Restoration Program	15.605	10249	N/A	\$ (16)
Total Fish and Wildlife Cluster				<u>(16)</u>
National Spatial Data Infrastructure Cooperative Agreements Program	15.809	G12AC20130 G12AC20131	N/A N/A	3,313 5,002
				<u>8,315</u>
Rivers, Trails and Conservation Assistance	15.921	P12AC30137	N/A	484,021
TOTAL DEPARTMENT OF INTERIOR				<u>\$ 492,320</u>
DEPARTMENT OF LABOR:				
National Farmworker Jobs Program Cluster:				
Passed through Florida Department of Education:				
National Farm Worker Jobs Program	17.264	761-4053A-32CFJ1	N/A	\$ 266,084
DEPARTMENT OF TREASURY:				
Law Enforcement Trust Fund	21.unknown	N/A	N/A	\$ 466,236
DEPARTMENT OF ENERGY:				
Passed through Florida Department of Economic Opportunity:				
Weatherization Assistance for Low-Income Persons	81.042	13WX-0G-11-23-04-018	N/A	\$ 213,589
ARRA - Energy Efficiency and Conservation Block Grant Program (EECBG)	81.128	DE-EE-0000790	N/A	1,030,190
TOTAL DEPARTMENT OF ENERGY				<u>\$ 1,243,779</u>
DEPARTMENT OF EDUCATION:				
Passed through Florida Department of Labor & Employment Security:				
Rehabilitation Services_Service Projects	84.128	07-174VH017	N/A	\$ 69,106

(Continued)

MIAMI-DADE COUNTY, FLORIDA

**SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS AND STATE FINANCIAL ASSISTANCE
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2013**

FEDERAL GRANTS	C.F.D.A.	GRANT/CONTRACT NUMBER	PASS-THRU AMOUNT TO SUBRECIPIENT	FEDERAL EXPENDITURES
DEPARTMENT OF VETERAN AFFAIRS:				
Passed through United States Olympic Committee:				
VA Assistance to United States Paralympic Integrated Adaptive Sports Program	64.034	N/A	N/A	\$ 14,870
ELECTIONS ASSISTANCE COMMISSION:				
Passed through Florida Department of State and Secretary of State:				
Help America Vote Act Requirements Payments	90.401	2012-2013-0001	N/A	\$ 324,084
EXECUTIVE OFFICE OF THE PRESIDENT:				
High Intensity Drug Trafficking Areas Program	95.001	G11MI0004A	N/A	\$ 57,166
		G12MI0004A	N/A	120,803
		G13MI0004A	N/A	88,812
				<u>\$ 266,781</u>
TOTAL FEDERAL EXPENDITURES			\$ 40,264,426	\$ 244,079,544

MIAMI-DADE COUNTY, FLORIDA

**SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS AND STATE FINANCIAL ASSISTANCE
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2013**

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	\$ 1,590,646
Small Quantity Hazardous Waste Generator Grant Program	37.013	S0621	N/A	75,065
Local Government Cleanup Contracting	37.024	S0480	N/A	852,802
Passed through South Florida Water Management				
Statewide Surface Water Restoration & Wastewater Projects	37.039	4600001822	N/A	271,144
Delegated Title V Air Pollution Control Activities	37.043	S0630	N/A	159,298
TOTAL FLORIDA DEPARTMENT OF ENVIRONMENTAL PROTECTION				\$ 2,948,955
FLORIDA DEPARTMENT OF CHILDREN AND FAMILIES:				
Passed through United Way of Brevard				
Homeless Grant - In - Aid Project	60.021	gs301	N/A	\$ 66,667
Passed through South Florida Behavioral Health Network, Inc.				
Adult Community Mental Health - Community Support Services	60.053	KH225	\$ 168,002	168,002
Adult Mental Health - Special Projects - Recovery and Resiliency	60.063	KH214	185,557	185,557
Public Safety, Mental Health & Substance Abuse Local Matching Grant	60.115	LHZ27	N/A	242,010
Community Care for Disabled Adults	N/A	KG-067	N/A	131,438

(Continued)

MIAMI-DADE COUNTY, FLORIDA

**SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS AND STATE FINANCIAL ASSISTANCE
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2013**

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	13-2222	N/A	\$ 693,073
	N/A	N/A	N/A	3,138
	N/A	13-2222 DVS	N/A	204,370
				<u>900,581</u>
TOTAL FLORIDA DEPARTMENT OF CHILDREN AND FAMILIES			\$ 353,559	\$ 1,694,255
EXECUTIVE OFFICE OF THE GOVERNOR:				
Emergency Management Programs	31.063	13-BG-83-11-23-01-013	N/A	\$ 105,828
		14-BG-83-11-23-01-013	N/A	16,964
				<u>122,792</u>
Emergency Management Projects	31.067	13-CP-11-11-23-01-295	N/A	6,849
Emergency Management Projects	52.023	09CP-04-11-23-01-297-000	N/A	8,785
		10CP-04-11-23-01-162	N/A	1,218
				<u>10,003</u>
TOTAL EXECUTIVE OFFICE OF THE GOVERNOR				\$ 139,644
FLORIDA DEPARTMENT OF TRANSPORTATION:				
Commission for the Transportation Disadvantaged (CTD) Planning Grant Program	55.002	AR268	N/A	\$ 13,746
		AQP45	N/A	60,400
				<u>74,146</u>
Seaport Grants	55.005	AQH82	N/A	3,631,163
		AQF69	N/A	2,066,672
				<u>5,697,835</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, 2013**

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	\$ 38,990
County Incentive Grant Program	55.008	AOY52	N/A	(358,554)
		AOZ78	N/A	53,095
		APF57	N/A	983,004
				<u>677,545</u>
Intermodal Development Program	55.014	AO199	N/A	424,623
Intermodal Development Program	55.023	AOY82	N/A	224,148
NPDES Second Interlocal Agreement	N/A	AC262	N/A	(959)
TOTAL FLORIDA DEPARTMENT OF TRANSPORTATION				<u>\$ 7,136,328</u>
FLORIDA DEPARTMENT OF STATE AND SECRETARY OF STATE:				
State Aid to Libraries	45.030	12-ST-31	N/A	\$ 1,807,447
Cultural and Museum Grants	45.061	146170284	N/A	8,786
		13.6.170.277	N/A	39,748
				<u>48,534</u>
TOTAL FLORIDA DEPARTMENT OF STATE AND SECRETARY OF STATE				<u>\$ 1,855,981</u>
DEPARTMENT OF EDUCATION AND COMMISSIONER OF EDUCATION:				
Passed through Early Learning Coalition of Miami-Dade/Monroe Inc.: Voluntary Pre-kindergarten Program	48.108	C12-103	\$ 45,627,460	<u>\$ 46,140,981</u>

(Continued)

MIAMI-DADE COUNTY, FLORIDA

**SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS AND STATE FINANCIAL ASSISTANCE
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2013**

STATE GRANTS	C.S.F.A.	GRANT/CONTRACT NUMBER	PASS-THRU AMOUNT TO SUBRECIPIENT	STATE EXPENDITURES
FLORIDA DEPARTMENT OF JUVENILE JUSTICE:				
Passed through South Florida Provider Coalition, Inc.:				
Substance Abuse Treatment and Aftercare Services for Children	80.020	ME-225-3-34	N/A	\$ 281,213
Juvenile Assessment Centers (JAC)		X1543	N/A	879,750
		X1698	N/A	783,663
				<u>1,663,413</u>
Delinquency Diversion Grant	N/A	X1599	N/A	<u>(8,449)</u>
TOTAL FLORIDA DEPARTMENT OF JUVENILE JUSTICE				<u><u>\$ 1,936,177</u></u>
FLORIDA DEPARTMENT OF ELDER AFFAIRS:				
Passed through Alliance on Aging:				
Respite for Elders Living in Everyday Families (RELIEF)	65.006	KR-1318	N/A	\$ 76,567
		KL-1418	N/A	3,038
				<u>79,605</u>
Local Services Program	65.009	KL1218	N/A	<u>710,509</u>
Passed through United Home Care Services, Inc.:				
Community Care for the Elderly	65.010	2004-13	N/A	<u>19,163</u>
TOTAL FLORIDA DEPARTMENT OF ELDER AFFAIRS				<u><u>\$ 809,277</u></u>
FLORIDA DEPARTMENT OF LAW ENFORCEMENT:				
Statewide Criminal Analysis Laboratory System	71.002	N/A	N/A	<u>\$ 724,996</u>
Victim or Witness Assistance	71.006	VC006	N/A	<u>32,594</u>

(Continued)

MIAMI-DADE COUNTY, FLORIDA

**SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS AND STATE FINANCIAL ASSISTANCE
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2013**

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	\$ 27,511
TOTAL FLORIDA DEPARTMENT OF LAW ENFORCEMENT				<u>\$ 785,101</u>
FLORIDA FISH AND WILDLIFE CONSERVATION COMMISSION :				
Florida Boating Improvement Program	77.006	11151	N/A	\$ 16,400
		11150	N/A	243
				<u>16,643</u>
Invasive Plant Related Service	N/A	11075	N/A	16,976
TOTAL FLORIDA FISH AND WILDLIFE CONSERVATION COMMISSION				<u>\$ 33,619</u>
FLORIDA DEPARTMENT OF AGRICULTURE AND CONSUMER SERVICES:				
Mosquito Control	42.003	014966	N/A	\$ 29,027
FLORIDA DEPARTMENT OF HEALTH:				
County Grant Awards	64.005	C0013	N/A	\$ 89,473
		C0013	\$ 77,497	\$ 58,967
			<u>\$ 77,497</u>	<u>\$ 148,440</u>
FLORIDA DEPARTMENT OF MOTOR VEHICLES AND HIGHWAY SAFETY :				
Florida Arts License Plate Project	76.041	N/A	\$ 25,000	\$ 24,103
TOTAL STATE EXPENDITURES			<u>\$ 46,083,516</u>	<u>\$ 63,681,888</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, 2013. 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. Because the schedule presents only a selected portion of the operations of the County, it is not intended to and does not present the financial position, changes in net position, or where applicable, cash flows of the County.

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. Such expenditures are recognized following the cost principles contained in OMB Circular A-87, *Cost Principles for State, Local, and Tribal Governments*, wherein certain types of expenditures are not allowable or are limited as to reimbursement. 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. Subrecipients are noted on the schedule as "pass-through amount to subrecipient."

Miami-Dade County, Florida

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

Section I – Summary of Auditors' Results

Financial Statements

Type of auditor's report issued: Unmodified

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)? X Yes 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)? Yes X None reported

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

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>
14.235	United States Department of Housing and Urban Development: Supportive Housing Program
16.738, 16.803, 16.804	United States Department of Justice: Edward Byrne Memorial Justice Assistance Grant Program Recovery Act – Edward Byrne Memorial Justice Assistance Grant (JAG) Program / Grants to States and Territories Recovery Act – Edward Byrne Memorial Justice Assistance Grant (JAG) Program / Grants to Units of Local Government
20.205, 20.219	United States Department of Transportation: Highway Planning and Construction Recreational Trails Program
81.128	United States Department of Energy: Energy Efficiency and Conservation Block Grant Program
93.600	United States Department of Health and Human Services: Head Start
97.067	United States Department of Homeland Security: Homeland Security Grant Program
Dollar threshold used to distinguish between type A and type B programs: \$3,000,000	
Auditee qualified as low-risk auditee?	<input checked="" type="checkbox"/> <u> </u> Yes <input type="checkbox"/> <u> </u> 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:

Unmodified

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 project:

State CSFA No.
75.007

Name of State Project
Agency for Workforce Innovation:
Voluntary Pre-Kindergarten Education Program

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

\$1,909,975

Miami-Dade County, Florida

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

Section II – Financial Statement Findings

IC 2013-01 – Post Closing and Financial Reporting Process (Seaport Department)

Criteria: Internal control policies and procedures should provide reasonable assurance regarding the reliability of the financial reporting process.

Condition: Material post-closing adjustments were made to Seaport's trial balance in order to report in accordance with accounting principles generally accepted in the United States ("GAAP").

Context: The finding is considered systemic in nature.

Effect: This could result in a material misstatement of the financial statements. In addition, interim financial reports are at risk for being misstated which could affect key management decisions and the accurate evaluation of financial performance such as, debt compliance financial ratio.

Cause: Lack of compliance with policy which requires proper supervisory review of accounting transactions and balances during the post-closing and financial reporting process.

Recommendation: We recommend that the Seaport Department adheres to its policies, which requires that the supervisory personnel responsible for the year-end financial closing and reporting process, perform a proper review and analysis of accounting transactions and balances.

Views of Responsible Officials and Planned Corrective Action: Management concurs with the recommendation and has enhanced its procedures to ascertain that supervisory personnel in charge of year-end closing and reporting reviews and analyzes accounting transactions and balances. Included in these enhancements are the issuance of quarterly interim financial statements (monthly during the last quarter of the fiscal year) to timely identify and address any potential material adjustments.

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

A. Internal Control Over Compliance

Federal Awards

None reported.

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 2013-01 Reporting

**U.S. Department of Urban Housing Development –
Supportive Housing Program (CFDA Nos. 14.235)**

Criteria: According to the A-133 Compliance Supplement, HUD-40118, Annual Progress Report is due from each grantee 90 days after the end of each operating year.

Condition: We noted two out of seven instances where the County did not submit their Annual Progress Report reports on a timely basis.

Questioned costs: Undeterminable.

Context: See “Condition” above.

Effect: Lack of submitting Annual Progress Reports in a timely manner could lead to a discontinuance of drawdown’s or termination from the program for lack of compliance with the reporting requirements.

Cause: In fiscal year 2013, two of the seven Annual Progress Reports tested could not be submitted due to significant changes being made in E-SNAPS system by HUD (revision to the CoC Annual Progress Report Client Income Questions) that caused the site to be shut down for changes. However, the County could not support this with any evidence.

Recommendation: The County should enhance its reporting process and to help ensure that the timely filing requirements for reporting are followed. The tracking system should be properly and timely monitored to help manage the timely submission of the reports.

Views of responsible officials and planned corrective action: The Miami Dade County Homeless Trust agrees with this finding. The department does maintain a tracking system to ensure that all Annual Progress Reports (APRs) are submitted to U.S. HUD by the established deadline of no more than 90 days after the end of each operating year. In this particular case, two (2) of the seven (7) APRs selected for testing, were submitted late due to significant changes being made in E-SNAPS system by U.S. HUD (revision to the CoC Annual Progress Report Client Income Questions) which caused the site to be shut down for changes. In the future, the department will continue to utilize the established tracking system for timely submission of APR reports as has been normal operating procedure, but will now fully document when the U.S. HUD E-SNAPS system is nonoperational which would prevent reports from being submitted by the established deadline in A-133 Compliance Supplement, HUD-40118.

State Projects

None reported.

Miami-Dade County, Florida

Schedule of Prior Year Audit Findings

Finding #	Finding	Status	Explanation
2012-01	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.	Corrected	N/A
2012-02	We noted one out of two instances where the County did not submit their monthly reports on a timely basis.	Corrected	N/A
2012-03	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.	Corrected	N/A
2012-04	We noted two instances where the County did not submit their close-out and semiannual reports on a timely basis.	Corrected	N/A
2012-05	The County was unable to locate the Form I-9s for four out of forty-three selected employees.	Corrected	N/A