

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, 2015

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RSM US LLP

**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**

Independent Auditor's Report

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, 2015, and the related notes to the financial statements, which collectively comprise the County's basic financial statements, and have issued our report thereon dated June 27, 2016. Our report included an emphasis of matter paragraph for the adoption of Government Accounting Standards Board (GASB) Statement No. 68, *Accounting and Financial Reporting for Pensions, an Amendment of GASB Statement No. 27* and Statement No. 71, *Pension Transition for Contributions Made Subsequent to the Measurement Date, an amendment of GASB Statement No. 68*, effective July 1, 2014. Our report also includes a reference to other auditors who audited the component units and funds listed below. The financial statements of the Jackson Health Foundation, Inc. were not audited in accordance with *Government Auditing Standards* and accordingly this report does not include reporting on internal controls over financial reporting or instances of reportable noncompliance with the Jackson Health Foundation, Inc.

Other auditors audited the financial statements of the following component units and funds, as described in our report on the County's financial statements:

Component Units/Funds	Opinion Unit
<ul style="list-style-type: none">• 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	governmental activities governmental activities governmental activities governmental activities
<ul style="list-style-type: none">• 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	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
<ul style="list-style-type: none">• Miami-Dade Housing Finance Authority• Jackson Health Foundation, Inc.	discretely presented component unit discretely presented component unit
<ul style="list-style-type: none">• 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	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.

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 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. 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.

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*.

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.

RSM US LLP

Miami, Florida
June 27, 2016

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*

Independent Auditor's Report

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 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 projects for the year ended September 30, 2015. 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.

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 \$36,034,105; \$136,347,332; \$12,206,752; \$245,886,343; and \$3,215,660, 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, 2015. 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 projects 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 projects for the year ended September 30, 2015.

Other Matters

The results of our auditing procedures disclosed instances of noncompliance, which are required to be reported in accordance with OMB Circular No. A-133 and which are described in the accompanying schedule of findings and questioned costs as items CF 2015-01 and CF 2015-02. Our opinion on each major federal program is not modified with respect to these matters.

The County's response to the noncompliance findings identified in our audit are 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 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.

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 and therefore, material weaknesses or significant deficiencies may exist that were not identified. We did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses. However, we identified a certain deficiency in internal control over compliance, as described in the accompanying schedule of findings and questioned costs as item IC 2015-01 that we consider to be a significant deficiency.

The County's response to the internal control over compliance findings identified in our audit are 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.

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, 2015, and the related notes to the financial statements, which collectively comprise the County's basic financial statements. We issued our report thereon dated June 27, 2016, which contained unmodified opinions on those financial statements and included an emphasis of matter paragraph for the adoption of GASB Statements No. 68 and 71. Our report also included a reference to other auditors. 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.

RSM US LLP

Miami, Florida
June 27, 2016

MIAMI-DADE COUNTY, FLORIDA**SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS AND STATE FINANCIAL ASSISTANCE
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2015**

FEDERAL GRANTS	C.F.D.A.	GRANT/CONTRACT NUMBER	PASS-THRU AMOUNT TO SUBRECIPIENT	FEDERAL EXPENDITURES
U. S. DEPARTMENT OF AGRICULTURE:				
Passed through Florida Department of Health:				
Child and Adult Care Food Program	10.558	A-3114	N/A	\$ 1,472
		A-3114	N/A	719
		A-3114	N/A	3,726
Passed through Florida Department of Elder Affairs:				
Child and Adult Care Food Program	10.558	Y4010	N/A	25,479
		Y4010	N/A	150,276
				<u>181,672</u>
Child Nutrition Cluster:				
Passed through Florida Department of Agriculture and Consumer Services:				
Summer Food Service Program for Children	10.559	04-0225	N/A	10,697
		04-0225	N/A	1,115,006
Total Child Nutrition Cluster				<u>1,125,703</u>
Farm and Ranch Lands Protection Program	10.913	734209110171	N/A	<u>402,500</u>
TOTAL U. S. DEPARTMENT OF AGRICULTURE				<u>\$ 1,709,875</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, 2015**

FEDERAL GRANTS	C.F.D.A.	GRANT/CONTRACT NUMBER	PASS-THRU AMOUNT TO SUBRECIPIENT	FEDERAL EXPENDITURES
U.S. DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT:				
Passed through Miami-Dade Public Housing and Community Development:				
Community Development Block Grants/Entitlement Grants	14.218	B-14-UC-12-0006	N/A	\$ 30,912
		B-14-UC-12-0006	N/A	14,499
		B-14-UC-12-0006	N/A	15,475
		B-14-UC-12-0006	N/A	21,556
		B-14-UC-12-0006	N/A	12,673
		B-14-UC-12-0006	N/A	12,000
		B-14-UC-12-0006	N/A	8,583
		B-14-UC-12-0006	N/A	24,980
		B-14-UC-12-0006	N/A	30,281
		B-14-UC-12-0006	N/A	5,469
		B-14-UC-12-0006	N/A	30,674
		B-14-UC-12-0006	N/A	46,703
		B-14-UC-12-0006	N/A	6,113
		B-14-UC-12-0006	N/A	16,288
		B-14-UC-12-0006	N/A	6,300
		B-14-UC-12-0006	N/A	12,079
		B-14-UC-12-0006	N/A	8,032
		B-14-UC-12-0006	N/A	22,752
				<u>325,369</u>
Continuum of Care Program	14.267	FL0168LD001205-FL0431L4D001201	\$ 2,389,978	2,795,804
		FL000L4D001300-FL0463L4D001300	17,107,061	17,645,367
		FL0166L4-FL0532L4	447,736	447,736
			<u>19,944,775</u>	<u>20,888,907</u>
TOTAL U.S. DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT			<u>\$ 19,944,775</u>	<u>\$ 21,214,276</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, 2015**

FEDERAL GRANTS	C.F.D.A.	GRANT/CONTRACT NUMBER	PASS-THRU AMOUNT TO SUBRECIPIENT	FEDERAL EXPENDITURES
U. S. DEPARTMENT OF THE INTERIOR:				
Passed through Florida Department of Agriculture and Consumer Services:				
Cooperative Endangered Species Conservation Fund	15.615	020836	N/A	\$ 7,966
		021623	N/A	15,838
				<u>23,804</u>
Passed through Florida Department of Environmental Protection:				
Clean Vessel Act Program	15.616	MV101	N/A	15,739
		MV102	N/A	15,739
		MV103	N/A	15,739
		MV104	N/A	16,699
		MV105	N/A	15,739
		MV107	N/A	15,738
				<u>95,393</u>
Passed through Florida Fish and Wildlife Conservation Commission:				
State Wildlife Grants	15.634	13057	N/A	14,570
Rivers, Trails and Conservation Assistance	15.921	P12AC30137	N/A	230,520
TOTAL U. S. DEPARTMENT OF THE INTERIOR				<u><u>\$ 364,287</u></u>
U.S. DEPARTMENT OF JUSTICE:				
Equitable Sharing Program	16.unknown	N/A	N/A	\$ 618,575
Violence Against Women Act Court Training and Improvement Grants	16.013	2013-FL-AX-0016	N/A	141,991
Services for Trafficking Victims	16.320	2012-VT-BX-K005	N/A	4,365
		2014-VT-BX-K017	N/A	100,674
				<u>105,039</u>
Passed through Americans for Immigrant Justice:				
Legal Assistance for Victims	16.524	2010-WL-AX-0066	N/A	26,111

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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, 2015**

FEDERAL GRANTS	C.F.D.A.	GRANT/CONTRACT NUMBER	PASS-THRU AMOUNT TO SUBRECIPIENT	FEDERAL EXPENDITURES
U.S. DEPARTMENT OF JUSTICE: (Continued)				
Part E-Developing, Testing and Demonstrating Promising New Programs	16.541	2009-JL-FX-0248	N/A	\$ 36,685
National Institute of Justice Research, Evaluation and Development Project Grants	16.560	2010-DN-BX-K268	N/A	1,000
		2014-DN-BX-K074	N/A	56,477
				57,477
Passed through State of Florida Department of Legal Affairs/Office of Attorney General:				
Crime Victim Assistance	16.575	V13226	N/A	48
		V13061	N/A	942
		V071-14226	\$ 123,433	92,721
		V093-14061	N/A	78,431
			123,433	172,142
Drug Court Discretionary Grant Program	16.585	2013-DC-BX-0062	N/A	52,098
Grants to Encourage Arrest Policies and Enforcement of Protection Orders Program	16.590	2013-WE-AX-0049	N/A	254,388
State Criminal Alien Assistance Program	16.606	2014-AP-BX-0123	N/A	375,461
Public Safety Partnership and Community Policing Grants	16.710	2010-UL-WX-0010	N/A	4,857
		2013-UL-WX-0046	N/A	753,442
				758,299
Edward Byrne Memorial Justice Assistance Grant Program	16.738	2012-DJ-BX-0047	N/A	288,219
		2013-DJ-BX-0292	N/A	105,038
		2014-DJ-BX-0134	N/A	89,290
Passed through Florida Department of Law Enforcement:				
Edward Byrne Memorial Justice Assistance Grant Program	16.738	2014-JAGC-DADE-2-E5-149	N/A	(3,004)
		2014-JAGC-DADE-10-E5-205	(62)	(62)
		2014-JAGC-DADE-12-E5-139	(86,113)	(86,113)
		2015-JAGC-DADE-23-R3-221	N/A	72,772
		2015-JAGC-DADE-10-R3-236	N/A	163,940
			(86,175)	630,080

(Continued)

MIAMI-DADE COUNTY, FLORIDA**SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS AND STATE FINANCIAL ASSISTANCE
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2015**

FEDERAL GRANTS	C.F.D.A.	GRANT/CONTRACT NUMBER	PASS-THRU AMOUNT TO SUBRECIPIENT	FEDERAL EXPENDITURES
U.S. DEPARTMENT OF JUSTICE: (Continued)				
DNA Backlog Reduction Program	16.741	2013-DN-BX-0073	N/A	\$ 687,713
		2014-DN-BX-0006	N/A	318,752
				<u>1,006,465</u>
Passed through Florida Department of Law Enforcement:				
Paul Coverdell Forensic Sciences Improvement Grant Program	16.742	2013-CD-BX-0018	N/A	36,543
		2014-CD-BX-0054	N/A	56,584
				<u>93,127</u>
Passed through Florida Department of Law Enforcement:				
Byrne Criminal Justice Innovation Program	16.817	2014-AJ-BX-0010	N/A	83,828
TOTAL U.S. DEPARTMENT OF JUSTICE			<u>\$ 37,258</u>	<u>\$ 4,411,766</u>
U. S. DEPARTMENT OF LABOR:				
Passed through Florida Department of Education:				
National Farm Worker Jobs Program	17.264	761-4055B-5CFJ1	N/A	\$ 276,748
		761-4054A-4CFJ1	N/A	27,414
TOTAL U.S. DEPARTMENT OF LABOR				<u>\$ 304,162</u>
U.S. DEPARTMENT OF STATE:				
Trans-National Crime	19.705	SINLEC14CA0062	N/A	\$ 698,162

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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, 2015**

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	AQM30	N/A	\$ 18,424
		AP149	N/A	34,324
		AQH98	N/A	126,705
		AQI76	N/A	815,829
		AQV68	N/A	82,023
		AR997	N/A	25,956
		AR998	N/A	28,172
		ARB76	N/A	482,466
		ARC43	N/A	30,561
		ARF61	N/A	162
		ARM05	N/A	15,129
		ARJ74	N/A	1,700
		A5117	N/A	32,646
		ARK62	N/A	196,085
		ARK62	N/A	1,408,009
		AQR51	N/A	102,742
		AR393	N/A	91,028
		APN79	N/A	(4,785)
		APY06	N/A	5,230
		APV78	N/A	100,973
		APW69	N/A	(64,693)
		APG60	N/A	(1,444)
				<u>3,527,242</u>
Passed through the Florida Department of Environmental Protection:				
Recreational Trails Program	20.219	T11032	N/A	<u>76,971</u>
Total Highway Planning and Construction Cluster				<u>3,604,213</u>
Passed through the Florida Department of Transportation:				
Metropolitan Transportation Planning and State and Non-Metropolitan Planning and Research	20.505	AQR30	N/A	81,471
		AR550	N/A	984,473
		ARL85	N/A	596,250
				<u>1,662,194</u>
(Continued)				

MIAMI-DADE COUNTY, FLORIDA**SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS AND STATE FINANCIAL ASSISTANCE
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2015**

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:				
National Priority Safety Programs	20.616	ARM63	N/A	\$ 497,176
National Infrastructure Investments	20.933	DTMA1G11006	N/A	1,181,977
TOTAL U.S. DEPARTMENT OF TRANSPORTATION				\$ 6,945,560
U. S. DEPARTMENT OF THE TREASURY:				
Law Enforcement Trust Fund	21.unknown	N/A	N/A	\$ 324,161
NATIONAL ENDOWMENT FOR THE ARTS:				
Promotion of the Arts Grants to Organizations and Individuals	45.024	13-4100-7037	N/A	\$ 104
U.S. ENVIRONMENTAL PROTECTION AGENCY:				
Air Pollution Control Program Support	66.001	00402415	N/A	\$ 403,075
Surveys, Studies, Research, Investigations, Demonstrations and Special Purpose Activities to the Clean Air Act	66.034	PM-96496108-0 XA-00D23714-0 96496115	N/A N/A N/A	30,857 14,610 34,185
				79,652
TOTAL U.S. ENVIRONMENTAL PROTECTION AGENCY				\$ 482,727
U.S. DEPARTMENT OF ENERGY:				
Passed through Florida Department of Agriculture and Consumer Services:				
State Energy Program	81.041	GO434	N/A	\$ 75,000

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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, 2015**

FEDERAL GRANTS	C.F.D.A.	GRANT/CONTRACT NUMBER	PASS-THRU AMOUNT TO SUBRECIPIENT	FEDERAL EXPENDITURES
U. S. ELECTION ASSISTANCE COMMISSION:				
Passed through Florida Department of State and Secretary of State: Help America Vote Act Requirements Payments	90.401	2014-2015-0001-DAD	N/A	\$ 330,266
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 Services	93.044	AA-1418	N/A	\$ 300,669
		AA-1418	N/A	1,178
		AA-1518	N/A	1,993,904
Total Aging Cluster				<u>2,295,751</u>
Passed through National Association of Chronic Disease Directors:				
Chronic Diseases: Research, Control, and Prevention	93.068	0752014	N/A	4,716
Substance Abuse and Mental Health Services Projects of Regional and National Significance	93.243	1H79TI025010-01	N/A	355,741
		1H79TI025428-01	N/A	319,440
				<u>675,181</u>
Temporary Assistance for Needy Families (TANF) Cluster:				
Passed through Florida Department of Children and Families:				
Temporary Assistance for Needy Families	93.558	KPZ12	N/A	68,950
Passed through Florida Coalition Against Domestic Violence:				
Temporary Assistance for Needy Families		15-2222 DVS	N/A	445,542
		16-2222 DVS	N/A	111,908
Total Temporary Assistance for Needy Families (TANF) Cluster				<u>626,400</u>
Passed through Florida Department of Revenue:				
Child Support Enforcement	93.563	CD313	N/A	3,373,339
		CSL03	N/A	122,206
				<u>3,495,545</u>
(Continued)				

MIAMI-DADE COUNTY, FLORIDA**SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS AND STATE FINANCIAL ASSISTANCE
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2015**

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 Economic Opportunity:				
Low-Income Home Energy Assistance	93.568	14WX-0G-11-23-04-018	N/A	\$ 213,446
		14-EA-OF-11-23-01-017	N/A	2,805,417
		15WX-0G-11-23-04-018	N/A	283,302
		15-EA-OF-11-23-01-017	N/A	4,685,746
				<u>7,987,911</u>
Community Services Block Grant (CSBG) Cluster:				
Passed through Florida Department of Economic Opportunity:				
Community Services Block Grant	93.569	14-SB-OD-11-23-01-016	N/A	141,599
		15-SB-OD-11-23-01-016	N/A	3,709,173
Total Community Services Block Grant (CSBG) Cluster				<u>3,850,772</u>
Head Start Cluster:				
Head Start	93.600	04 CH0119/48	N/A	(99)
		04 CH0119/49	N/A	50,199,852
		04 CH010192-01-00	N/A	8,022,501
		04HP0023/01	N/A	348,517
Total Head Start Cluster				<u>58,570,771</u>
Passed through Florida Office of State Attorney, 11th Judicial Circuit:				
Child Support Enforcement Demonstrations and Special Projects	93.601	CSDG1	N/A	16,164
Passed through Florida Coalition Against Domestic Violence:				
Family Violence Prevention and Services/Domestic Violence Shelter and Supportive Services	93.671	15-2222 DVS	N/A	264,197
		16-2222 DVS	N/A	66,392
				<u>330,589</u>
HIV Emergency Relief Project Grants	93.914	H89HA00005	\$ (6,074)	(6,074)
		H89HA00005	(1,092)	(1,092)
		H89HA00005	11,587,504	12,773,330
		H89HA00005	10,644,945	11,549,318
			<u>22,225,283</u>	<u>24,315,482</u>

(Continued)

MIAMI-DADE COUNTY, FLORIDA**SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS AND STATE FINANCIAL ASSISTANCE
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2015**

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 Ntework, Inc.:				
Block Grants for Community Mental Health Services	93.958	ME225-5-42	\$ 341,476	\$ 341,476
Passed through South Florida Behaviorial Health Network, Inc.:				
Block Grants for Prevention and Treatment of Substance Abuse	93.959	ME225-5-28	N/A	1,292,930
		ME225-6-28	N/A	723,845
		ME225-5-34	N/A	413,237
				<u>2,430,012</u>
TOTAL U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES			<u>\$ 22,566,759</u>	<u>\$ 104,940,770</u>
CORPORATION FOR NATIONAL AND COMMUNITY SERVICE:				
Retired and Senior Volunteer Program	94.002	13SRSFL006	N/A	\$ 11,839
		13SRSFL006	N/A	88,112
				<u>99,951</u>
Foster Grandparent/Senior Companion Cluster:				
Foster Grandparent Program	94.011	13GXSFL002(3)	N/A	74,345
		13GXSFL002(2)	N/A	213,309
				<u>287,654</u>
Senior Companion Program	94.016	13SXSFL002(2)	N/A	49,030
		13SXSFL002(3)	N/A	323,915
				<u>372,945</u>
Total Foster Grandparent/Senior Companion Cluster				<u>660,599</u>
TOTAL CORPORATION FOR NATIONAL AND COMMUNITY SERVICE				<u>\$ 760,550</u>

(Continued)

MIAMI-DADE COUNTY, FLORIDA**SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS AND STATE FINANCIAL ASSISTANCE
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2015**

FEDERAL GRANTS	C.F.D.A.	GRANT/CONTRACT NUMBER	PASS-THRU AMOUNT TO SUBRECIPIENT	FEDERAL EXPENDITURES
EXECUTIVE OFFICE OT THE PRESIDENT:				
High Intensity Drug Trafficking Areas Program	95.001	G13MI0004A	N/A	\$ 13,116
		G14MI0004A	N/A	318,890
		G15MI0004A	N/A	90,463
TOTAL EXECUTIVE OFFICE OT THE PRESIDENT				<u>\$ 422,469</u>
U.S. DEPARTMENT OF HOMELAND SECURITY:				
Passed through the United Way of America:				
Emergency Food and Shelter National Board Program Cluster:				
Emergency Food and Shelter National Board Program	97.024	N/A	N/A	\$ 3,755
		N/A	N/A	129,001
Total Emergency Food and Shelter National Board Program Cluster				<u>132,756</u>
National Urban Search & Rescue (US & R) Response System	97.025	EMW-2013-CA-K00011-S01	N/A	403,856
		EMW-2014-CA-K00034-S01	N/A	968,743
				<u>1,372,599</u>
Passed through Florida Executive Office of the Governor:				
Disaster Grants - Public Assistance (Presidentially Declared Disasters)				
	97.036	06-KF-B&-11-23-00-505	N/A	839,855
		06-WL-&K-11-23-02-551	N/A	3,419,686
		09-PA-C2-11-23-13-579	N/A	8,088
				<u>4,267,629</u>
Passed through Florida Executive office of the Governor:				
Hazard Mitigation Grant	97.039	07DM-68-11-23-01-227	N/A	611,174
Emergency Management Performance Grants	97.042	15-FG-4D-11-23-01-080	N/A	362,837
		16-FG-5A-11-23-01-110	N/A	77,770
				<u>440,607</u>
Assistance to Firefighters Grant	97.044	EMW-2012-FP-01157	N/A	(15,821)
		EMW-2013-FO-06236	N/A	191,233
		EMW-2013-FP-00996	N/A	119,328
		EMW-2014-FO-06704	N/A	925,000
		EMW-2011-FO-06190	N/A	15,256
(Continued)				<u>1,234,996</u>

MIAMI-DADE COUNTY, FLORIDA**SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS AND STATE FINANCIAL ASSISTANCE
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2015**

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:				
Pre-Disaster Mitigation	97.047	12DM-8Z-11-23-01-401	\$ 1,773,611	\$ 1,773,611
Port Security Grant Program	97.056	EMW-2012-PU-00451-S01	N/A	(59,911)
		EMW-2011-PU-K00188-S01	N/A	59,822
				(89)
Homeland Security Cluster:				
Passed through City of Miami:				
Homeland Security Grant Program	97.067	14DS-L2-11-23-02-413	N/A	561,607
		15-DS-P8-11-23-02-453	N/A	157,009
Passed through Florida Executive Office of the Governor:				
Homeland Security Grant Program	97.067	14DS-L5-11-23-01-325	N/A	101,712
		15DS-L3-11-23-23-169	N/A	90,911
		15DS-P4-11-23-01-244	N/A	33,073
		15DS-P4-11-23-01-321	N/A	75,881
		15DS-P4-11-23-01-322	N/A	5,084
		15DS-P9-11-23-23-481	N/A	19,856
Passed through Florida Department of Law Enforcement:				
Homeland Security Grant Program	97.067	2015-LETP-DADE-1-T5-014	N/A	118,537
Total Homeland Security Cluster				1,163,670
Staffing for Adequate Fire and Emergency Response (SAFER)	97.083	EMW-2013-FH-00688	N/A	5,795,583
Homeland Security Biowatch Program	97.091	2006-ST-091-000012	N/A	296,901
FEMA Core Management Performance Grant	97.unknown	HSFE40-13-P-0306	N/A	47,542
TOTAL U.S. DEPARTMENT OF HOMELAND SECURITY			\$ 1,773,611	\$ 17,136,979
TOTAL FEDERAL EXPENDITURES			\$ 44,322,403	\$ 160,121,114

MIAMI-DADE COUNTY, FLORIDA**SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS AND STATE FINANCIAL ASSISTANCE
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2015**

STATE GRANTS	C.S.F.A.	GRANT/CONTRACT NUMBER	PASS-THRU AMOUNT TO SUBRECIPIENT	STATE EXPENDITURES
EXECUTIVE OFFICE OF THE GOVERNOR:				
Emergency Management Programs	31.063	15-BG-83-11-23-01-013	N/A	\$ 102,192
		16-BG-83-11-23-01-043	N/A	10,970
				<u>113,162</u>
Residential Construction Mitigation Project	31.066	15RC-E6-11-23-01-273	N/A	<u>154,286</u>
Emergency Management Programs	31.067	11-CP-03-11-23-01-275	N/A	13,924
		13-CP-11-11-23-01-295	N/A	10,592
				<u>24,516</u>
TOTAL EXECUTIVE OFFICE OF THE GOVERNOR				<u><u>\$ 291,964</u></u>
FLORIDA DEPARTMENT OF ENVIRONMENTAL PROTECTION:				
Beach Management Funding Assistance Program	37.003	11-DA1	N/A	\$ 421,417
Local Government Cleanup Contracting	37.024	S0480	N/A	<u>887,363</u>
Passed through South Florida Water Management				
Statewide Surface Water Restoration & Wastewater Projects	37.039	LP13025	N/A	500,000
		4600001822	N/A	(601)
				<u>499,399</u>
Delegated Title V Air Pollution Control Activities	37.043	SO700	N/A	<u>218,059</u>
TOTAL FLORIDA DEPARTMENT OF ENVIRONMENTAL PROTECTION				<u><u>\$ 2,026,238</u></u>

(Continued)

MIAMI-DADE COUNTY, FLORIDA**SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS AND STATE FINANCIAL ASSISTANCE
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2015**

STATE GRANTS	C.S.F.A.	GRANT/CONTRACT NUMBER	PASS-THRU AMOUNT TO SUBRECIPIENT	STATE EXPENDITURES
FLORIDA DEPARTMENT OF AGRICULTURE AND CONSUMER SERVICES:				
Mosquito Control	42.003	014966	N/A	\$ 30,509
FLORIDA DEPARTMENT OF STATE AND SECRETARY OF STATE:				
State Aid to Libraries	45.030	11-ST-33	N/A	\$ 2,003,131
General Program Support	45.061	156170135	N/A	112,500
		166170128	N/A	18,363
				130,863
TOTAL FLORIDA DEPARTMENT OF STATE AND SECRETARY OF STATE				\$ 2,133,994
FLORIDA DEPARTMENT OF TRANSPORTATION:				
Commission for the Transportation Disadvantaged (CTD) Planning Grant Program	55.002	ARH91	N/A	\$ 72,050
		GO244	N/A	26
				72,076
Seaport Grants	55.005	AQH52	N/A	2,121,941
		AQF69	N/A	17,546,654
		AQH11	N/A	660,694
		ARN49	N/A	5,313,588
				25,642,877
County Incentive Grant Program	55.008	APF57	N/A	291,715
Intermodal Development Program	55.014	AO199	N/A	(6,166)

(Continued)

MIAMI-DADE COUNTY, FLORIDA**SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS AND STATE FINANCIAL ASSISTANCE
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2015**

STATE GRANTS	C.S.F.A.	GRANT/CONTRACT NUMBER	PASS-THRU AMOUNT TO SUBRECIPIENT	STATE EXPENDITURES
FLORIDA DEPARTMENT OF TRANSPORTATION: (continued)				
Seaport Investment Program Bond Funded	55.034	AR796	N/A	\$ 20,264,169
		AR795	N/A	565,571
				<u>20,829,740</u>
Right-of-Way Landscaping	N/A	ARA38	N/A	<u>158,323</u>
TOTAL FLORIDA DEPARTMENT OF TRANSPORTATION				<u>\$ 46,988,565</u>
FLORIDA DEPARTMENT OF CHILDREN AND FAMILIES:				
Community Care for Disabled Adults	60.008	KG071	N/A	\$ 58,477
Homeless Challenge Grant	60.014	KPZ28	\$ 261,544	292,626
Public Safety, Mental Health & Substance Abuse Local Matching Grant	60.115	LHZ27	N/A	<u>294</u>
Homeless Coalition Support	N/A	KP001	N/A	<u>71,190</u>
Community Care for Disabled Adults	N/A	KG067	N/A	<u>207,258</u>
Staffing Grant	N/A	LPZ15	N/A	<u>33,571</u>
Passed through Florida Coalition Against Domestic Violence:				
Domestic Violence Services	N/A	15-2222 DVS	N/A	838,406
		16-2222 DVS	N/A	209,530
				<u>1,047,936</u>
TOTAL FLORIDA DEPARTMENT OF CHILDREN AND FAMILIES			<u>\$ 261,544</u>	<u>\$ 1,711,352</u>

(Continued)

MIAMI-DADE COUNTY, FLORIDA**SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS AND STATE FINANCIAL ASSISTANCE
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2015**

STATE GRANTS	C.S.F.A.	GRANT/CONTRACT NUMBER	PASS-THRU AMOUNT TO SUBRECIPIENT	STATE EXPENDITURES
FLORIDA DEPARTMENT OF HEALTH:				
Emergency Medical Services (EMS) Matching Awards	64.003	M3040	N/A	\$ 165,038
		M3041	N/A	9,000
				<u>174,038</u>
County Grant Awards	64.005	C2013	N/A	2,683
		C3013	N/A	87,925
				<u>90,608</u>
TOTAL FLORIDA DEPARTMENT OF HEALTH				<u><u>\$ 264,646</u></u>
FLORIDA DEPARTMENT OF ELDER AFFAIRS:				
Passed through Alliance on Aging:				
Respite for Elders Living in Everyday Families (RELIEF)	65.006	KR-1517	N/A	\$ 114,848
Passed through Alliance on Aging:				
Local Services Program	65.009	KL-1517	N/A	845,954
Passed through United Home Care Services, Inc.:				
Community Care for the Elderly	65.010	2004-13	N/A	5,838
TOTAL FLORIDA DEPARTMENT OF ELDER AFFAIRS				<u><u>\$ 966,640</u></u>

(Continued)

MIAMI-DADE COUNTY, FLORIDA**SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS AND STATE FINANCIAL ASSISTANCE
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2015**

STATE GRANTS	C.S.F.A.	GRANT/CONTRACT NUMBER	PASS-THRU AMOUNT TO SUBRECIPIENT	STATE EXPENDITURES
FLORIDA DEPARTMENT OF LAW ENFORCEMENT:				
Statewide Criminal Analysis Laboratory System	71.002	D0098	N/A	\$ 818,384
Victim or Witness Assistance	71.006	VC006	N/A	69,298
TOTAL FLORIDA DEPARTMENT OF LAW ENFORCEMENT				\$ 887,682
FLORIDA DEPARTMENT OF MANAGEMENT SERVICES:				
E911 State Grant Program	72.002	S6-13-12-5	\$ 304,000	\$ 304,000
FLORIDA DEPARTMENT OF HIGHWAY SAFETY AND MOTOR VEHICLES:				
Florida Arts License Plate Project	76.041	N/A	N/A	\$ 24,050
FLORIDA DEPARTMENT FISH AND WILDLIFE CONSERVATION:				
Florida Boating Improvement Program	77.006	14101	N/A	\$ 31,375
Invasive Plant Related Service	N/A	11075	N/A	236,796
TOTAL FLORIDA DEPARTMENT FISH AND WILDLIFE CONSERVATION				\$ 268,171

(Continued)

MIAMI-DADE COUNTY, FLORIDA

**SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS AND STATE FINANCIAL ASSISTANCE
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2015**

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	X1698	N/A	\$ 749,765
		10192	N/A	916,053
TOTAL FLORIDA DEPARTMENT OF JUVENILE JUSTICE				<u>\$ 1,665,818</u>
TOTAL STATE EXPENDITURES			<u>\$ 827,088</u>	<u>\$ 57,563,629</u>

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

N/A is "Not Applicable."

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, 2015. Consequently, the Schedule does not include the Miami-Dade Aviation Department; Miami-Dade Transit; the Public Health Trust of Miami-Dade County; 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, as described above, 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 reported 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)?

_____ 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:

Unmodified

Any audit findings disclosed that are required
to be reported in accordance with Section 510(a)
of Circular A-133?

 X Yes _____ No

Identification of major programs:

Federal CFDA No.

Name of Federal Program or Cluster

93.568

Low-Income Home Energy Assistance

93.569

Community Services Block Grant

93.600

Head Start

93.958

Block Grants for Community Mental Health Services

97.036

Disaster Grants - Public Assistance

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

\$3,000,000

Auditee qualified as low-risk auditee?

 X Yes _____ 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?	<u> </u> Yes	<u> X </u> No
Significant deficiency(ies) identified that are not considered to be material weakness(es)?	<u> </u> Yes	<u> X </u> 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*?

<u> </u> Yes	<u> X </u> No
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Identification of major projects:

State CSFA No.

Name of State Project

45.030

State Aid to Libraries Grant Program

55.005

Seaport Grants

55.034

Seaport Investment Program Bond Funded

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

\$1,726,909

(Continued)

Section II – Financial Statement Findings

A. Internal Control

None reported

B. Compliance

None reported

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

A. Internal Control Over Compliance

Federal Awards

IC 2015-01 Eligibility

**Department of Health and Human Services (HHS) –
Community Service Block Grant “CSBG” (CFDA No. 93.569)**

Criteria: Section E titled ‘Client Records’ of the State of Florida Department of Economic Opportunity Federally-Funded Subgrant Agreement, indicates that grantees are required to keep a separate participant file for each CSBG applicant and ensure that all pertinent information, as referred to therein, shall be collected and maintained in the participant files for evidence of eligibility.

In addition, non-state entities shall use the official poverty guidelines as revised annually by HHS, to determine eligibility.

Condition: We noted 46 out of 60 participant files tested, did not contain all of the proper documents. Instances of non-compliance included no social security form kept in participant file, most recent Social Services Information System (SSIS) Intake form was not signed by participant, SSIS Intake form information did not always agree to records on file, proof of income was not in the file.

We also noted 11 out of 60 participants were not eligible to receive services.

Questioned costs: Undeterminable.

Context: The exceptions were noted in 46 of the 60 participants tested.

Effect: Failure to comply with the eligibility requirements could lead to the termination from the program for lack of compliance with the eligibility requirements.

Cause: The County did not follow their policies and procedures in regards to obtaining all required documentation to determine eligibility and reviewing all files for completeness and accuracy.

Schedule of Findings and Questioned Costs

Federal Awards Programs and State Projects (Continued)

Recommendation: The County should enhance its policies and procedures over eligibility grant compliance requirement to help ensure that the files for individuals are complete, properly reviewed by the appropriate personnel and include all necessary documentation to substantiate the individuals' eligibility under the CSBG program.

Views of responsible officials and planned corrective action: Community Action and Human Services Department (CAHSD) will conduct periodic reviews by supervisors to ensure that all required documents have been obtained during client visits and that applicable program requirements have been adhered to. Additionally, the department is in the process of establishing a Quality Assurance/Quality Control Unit that will be responsible for conducting random audits of client files and other services provided by each of the department's service areas.

State Projects

None reported

B. Compliance

Federal Awards

CF 2015 – 01 Eligibility

Department of Health and Human Services (HHS) –
Community Service Block Grant "CSBG" (CFDA No. 93.569)

See Section III – Federal Awards Findings and Questioned Costs
IC 2015 – 01 – Eligibility

CF 2015-02 Allowable Costs/Cost Principles and Activities Allowed/Unallowed

**Department of Health and Human Services (HHS) –
Community Service Block Grant "CSBG" (CFDA No. 93.569)**

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

Condition: We noted one out of 50 instances, where the OMB Certification for one selected employee was checked marked as worked for the General Fund instead of the CSBG program.

Questioned costs: \$59,037

Schedule of Findings and Questioned Costs

Federal Awards Programs and State Projects (Continued)

Context: In fiscal year 2015, one 1 out of the 50 payroll transactions selected for testing we noted the employee did not check mark the appropriate program they worked on, in the OMB certification.

Effect: The County's noncompliance with the OMB's certification requirement could result in unallowable costs to be charged to the program.

Cause: The County did not properly review the OMB certification for accuracy.

Recommendation: We recommend that the County complete all required OMB certifications.

Views of responsible officials and planned corrective action: Community Action and Human Services Department (CAHSD) concurs with your recommendation. Even though the employee did work on the CSBG grant and their time was properly charged, the employee had recently transferred from the General Fund program and inadvertently coded the supporting documentation as general fund. The department will stress the importance of adhering to the policy and having the supervisors review OMB certification to ensure that the appropriate box is checked for the work performed and continue to use the multi-layer approval process for approving future payroll certification forms with an emphasis on the applicable funding source.

State Projects

None reported.

Miami-Dade County, Florida

Schedule of Prior Year Audit Findings

Finding #	Finding	Status
2014-01	Significant Accounting Transactions	Corrected