

**MIAMI-DADE COUNTY, FLORIDA**

**FEDERAL SINGLE AUDIT REPORT**

**FOR THE YEAR ENDED SEPTEMBER 30, 2024**

**MIAMI-DADE COUNTY, FLORIDA**  
**SINGLE AUDIT REPORT**  
**Year Ended September 30, 2024**

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# ANTHONY BRUNSON P.A.

CERTIFIED PUBLIC ACCOUNTANTS & BUSINESS ADVISORS

## INDEPENDENT AUDITOR'S REPORT ON SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS

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

### **Report on the Audit of the Schedule of Expenditures of Federal Awards**

We have audited the schedule of expenditures of federal awards (the "Schedule") of the Miami-Dade County, Florida (the "County") for the year ended September 30, 2024, and the related notes.

In our opinion, the accompanying schedule of expenditures of federal awards presents fairly, in all material respects, the expenditures of federal awards of the Miami-Dade County, Florida for the year ended September 30, 2024, in accordance with accounting principles generally accepted in the United States of America.

### ***Basis for Opinion***

We conducted our audit 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; the audit requirements of Title 2 U.S. Code of Federal Regulations Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). Our responsibilities under those standards and the Uniform Guidance are further described in the Auditor's Responsibilities for the Audit of the Schedule section of our report.

We are required to be independent of the County and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

### ***Responsibilities of Management for the Schedule***

Management is responsible for the preparation and fair presentation of the Schedule in accordance with accounting principles generally accepted in the United States of America and for the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of the Schedule that is free from material misstatement, whether due to fraud or error.

### ***Auditor's Responsibilities for the Audit of the Schedule***

Our objectives are to obtain reasonable assurance about whether the Schedule as a whole is free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with generally accepted auditing standards, *Government Auditing Standards*, the Uniform Guidance will always detect a material misstatement when it exists. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Misstatements are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment made by a reasonable user based on the Schedule.

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In performing an audit in accordance with generally accepted auditing standards, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material misstatement of the Schedule, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the Schedule.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the County's internal control. Accordingly, no such opinion is expressed.
- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the Schedule.
- Conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about the County's ability to continue as a going concern for a reasonable period of time.

### **Report on Audited Financial Statements**

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, 2024, were audited by other auditors, and they have issued their report thereon dated May 16, 2025. Their audit was performed for the purpose of forming opinions on the financial statements that collectively comprise the County's basic financial statements as a whole, and they issued unmodified opinions thereon.

In accordance with *Government Auditing Standards*, the other auditors have also issued a report dated May 16, 2025, on their consideration of the County's internal control over financial reporting and on their tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is to describe the scope of their testing of internal control over financial reporting and compliance, and the results of that testing, and not to provide opinions on the internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* and should be considered in assessing the results of their audit.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit, significant audit findings, and certain internal control-related matters that we identified during the audit.

This report is intended solely for the information and use of the Honorable Mayor and Members of the County Commission, management, and specific legislative or regulatory bodies and is not intended to be, and should not be, used by anyone other than these specified parties.



North Miami, Florida  
May 23, 2025



# ANTHONY BRUNSON P.A.

CERTIFIED PUBLIC ACCOUNTANTS & BUSINESS ADVISORS

**INDEPENDENT AUDITOR'S REPORT ON COMPLIANCE FOR EACH MAJOR FEDERAL PROGRAM  
AND REPORT ON INTERNAL CONTROL OVER COMPLIANCE IN ACCORDANCE WITH  
THE UNIFORM GUIDANCE**

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**

***Opinion on Each Major Federal Program***

We have audited Miami-Dade County, Florida's (the County) compliance with the types of compliance requirements identified as subject to audit in the OMB *Compliance Supplement*, that could have a direct and material effect on each of the County's major federal programs for the year ended September 30, 2024. The County's major federal programs are identified in the summary of auditor's results section of the accompanying schedule of findings and questioned costs.

In our opinion, the County complied, in all material respects, with the compliance requirements referred to above that could have a direct and material effect on each of its major federal programs and for the year ended September 30, 2024.

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 and Community Development; and the Miami-Dade Water and Sewer Department, which received \$48,263,941, \$211,086,291, \$7,756,362 \$483,172,476, and \$492,127,072, respectively, in federal awards and state financial assistance. The related expenditures are not included in the schedule of expenditures of federal awards for the year ended September 30, 2024. 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; and the Miami-Dade Housing Agency, because these departments engaged other auditors to separately perform an audit in accordance with the Uniform Guidance and Chapter 10.550, Rules of the Auditor General of the State of Florida.

***Basis for Opinion on Each Major Federal Program***

We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America (GAAS); the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States (*Government Auditing Standards*); and the audit requirements of Title 2 U.S. Code of Federal Regulations Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). Our responsibilities under those standards and the Uniform Guidance are further described in the Auditor's Responsibilities for the Audit of Compliance section of our report.



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We are required to be independent of the County and to meet our other ethical responsibilities, in accordance with relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion on compliance for each major federal program. Our audit does not provide a legal determination of the County's compliance with the compliance requirements referred to above.

### ***Responsibilities of Management for Compliance***

Management is responsible for compliance with the requirements referred to above and for the design, implementation, and maintenance of effective internal control over compliance with the requirements of laws, statutes, regulations, rules, and provisions of contracts or grant agreements applicable to the County's federal programs.

### ***Auditor's Responsibilities for the Audit of Compliance***

Our objectives are to obtain reasonable assurance about whether material noncompliance with the compliance requirements referred to above occurred, whether due to fraud or error, and express an opinion on the County's compliance based on our audit. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with generally accepted auditing standards, *Government Auditing Standards*, and the Uniform Guidance will always detect material noncompliance when it exists. The risk of not detecting material noncompliance resulting from fraud is higher than for that resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Noncompliance with the compliance requirements referred to above is considered material if there is a substantial likelihood that, individually or in the aggregate, it would influence the judgment made by a reasonable user of the report on compliance about the County's compliance with the requirements of each major federal program as a whole.

In performing an audit in accordance with generally accepted auditing standards, *Government Auditing Standards*, and the Uniform Guidance, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material noncompliance, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the County's compliance with the compliance requirements referred to above and performing such other procedures as we considered necessary in the circumstances.
- Obtain an understanding of the County's internal control over compliance relevant to the audit in order to design audit procedures that are appropriate in the circumstances and to test and report on internal control over compliance in accordance with the Uniform Guidance, but not for the purpose of expressing an opinion on the effectiveness of the County's internal control over compliance. Accordingly, no such opinion is expressed.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and any significant deficiencies and material weaknesses in internal control over compliance that we identified during the audit.

### ***Other Matters***

The results of our auditing procedures did not disclosed an instance of noncompliance which are required to be reported in accordance with the Uniform Guidance. *Government Auditing Standards* requires the auditor to perform limited procedures on the County's response to the noncompliance findings identified in our compliance audit described in the accompanying schedule of findings and questioned costs. The County's response was not subjected to the other auditing procedures applied in the audit of compliance and, accordingly, we express no opinion on the response.

## Report on Internal Control over Compliance

Our consideration of internal control over compliance was for the limited purpose described in the Auditor's Responsibilities for the Audit of Compliance section above and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies in internal control over compliance 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, as discussed below, we did identify certain deficiencies in internal control over compliance that we consider to be significant deficiencies.

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 on a timely basis. A *material weakness in internal control over compliance* is a deficiency, or a 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 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 that is less severe than a material weakness in internal control over compliance, yet important enough to merit attention by those charged with governance. We consider the deficiencies in internal control over compliance described in the accompanying schedule of findings and questioned costs as items 2024-001, to be a significant deficiency.

Our audit was not designed for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, no such opinion is expressed.

*Government Auditing Standards* requires the auditor to perform limited procedures on the County's response to the internal control over compliance findings identified in our compliance audit described in the accompanying schedule of findings and questioned costs. The County's response was not subjected to the other 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 the Uniform Guidance. Accordingly, this report is not suitable for any other purpose.



North Miami, Florida  
May 23, 2025

# MIAMI-DADE COUNTY, FLORIDA

## SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS

### Year Ended September 30, 2024

FEDERAL GRANTS	ASSISTANCE LISTING NUMBER	GRANT/CONTRACT NUMBER	PASS-THROUGH IDENTIFYING NUMBER	PASS-THROUGH AMOUNT TO SUBRECIPIENT	FEDERAL EXPENDITURES
<b>UNITED STATES DEPARTMENT OF AGRICULTURE</b>					
<b>Child Nutrition Cluster:</b>					
<i>Passed Through - Florida Department of Elderly Affairs</i>					
National School Lunch Program	10.555		Y6010		\$ 106,714
National School Lunch Program	10.555		Y6010		975
					<u>107,690</u>
<i>Passed Through - Florida Department of Agriculture &amp; Consumer Service</i>					
Summer Food Service Program for Children	10.559		018581		79,518
Summer Food Service Program for Children	10.559		018581		2,315,647
Summer Food Service Program for Children	10.559		018581		777,429
					<u>3,172,594</u>
Total Child Nutrition Cluster					<u>3,280,283</u>
<b>TOTAL UNITED STATES DEPARTMENT OF AGRICULTURE</b>					<u>\$ 3,280,283</u>
<b>UNITED STATES DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT</b>					
<b>CDBG: Entitlement Grants Cluster:</b>					
<i>Passed Through - Public Housing &amp; Community Development</i>					
COVID 19-Community Development Block Grants/Entitlement Grants-CARES ACT	14.218		JM5KW8N8MF99		999,867
Community Development Block Grants/Entitlement Grants	14.218		IDIS: 5786		345
					<u>1,000,212</u>
Total CDBG Entitlements Grant Cluster					<u>1,000,212</u>
<i>Passed Through - Florida Department of Children and Families</i>					
Emergency Solutions Grant Program	14.231		KP009	\$ 194,924	194,924
COVID 19-Emergency Solutions Grant Program-CARES ACT	14.231		KP009-0001	445,954	445,954
				<u>640,878</u>	<u>640,878</u>
<b>Direct Programs:</b>					
Continuum of Care Program	14.267	FL0442L4D002211		435,603	874,093
Continuum of Care Program	14.267	FL0202L4D002215		953,356	1,327,101
Continuum of Care Program	14.267	FL0980L4D002200		-	898,959
Continuum of Care Program	14.267	FL0982L4D002200		139,985	158,681
Continuum of Care Program	14.267	FL0981L4D002200		942,916	987,389
Continuum of Care Program	14.267	FL0944H4D002200		10,883	14,516
Continuum of Care Program	14.267	FL0943H4D002200		416,626	440,610
Continuum of Care Program	14.267	FL0942H4D002200		141,756	162,332
Continuum of Care Program	14.267	FL0941H4D002200		5,186	22,470
Continuum of Care Program	14.267	FL0939H4D002200		16,209	20,965
Continuum of Care Program	14.267	FL0938H4D002200		51,413	53,763
Continuum of Care Program	14.267	FL0937H4D002200		182,846	195,914
Continuum of Care Program	14.267	FL0936H4D002200		18,419	21,631
Continuum of Care Program	14.267	FL0935H4D002200		-	144,833
Continuum of Care Program	14.267	FL0919L4D002201		-	1,379,741
Continuum of Care Program	14.267	FL0918L4D002201		431,587	431,587
Continuum of Care Program	14.267	FL0839L4D002203		470,279	485,168
Continuum of Care Program	14.267	FL0748L4D002204		341,930	357,781
Continuum of Care Program	14.267	FL0746L4D002204		502,218	530,222
Continuum of Care Program	14.267	FL0703L4D002205		870,038	891,071
Continuum of Care Program	14.267	FL0657L4D002206		275,702	284,558
Continuum of Care Program	14.267	FL0656L4D002206		274,359	288,891
Continuum of Care Program	14.267	FL0655L4D002206		425,151	442,383
Continuum of Care Program	14.267	FL0590L4D002207		401,774	406,877
Continuum of Care Program	14.267	FL0492L4D002209		1,663,210	1,723,114
Continuum of Care Program	14.267	FL0484L4D002209		180,803	189,739
Continuum of Care Program	14.267	FL0431L4D002211		2,309,955	2,368,960
Continuum of Care Program	14.267	FL0389L4D002311		39,767	41,019
Continuum of Care Program	14.267	FL0362L4D002213		230,680	727,814
Continuum of Care Program	14.267	FL0343L4D002211		330,449	342,420
Continuum of Care Program	14.267	FL0313L4D002214		9,028	178,913
Continuum of Care Program	14.267	FL0312L4D002214		63,409	1,644,010
Continuum of Care Program	14.267	FL0311L4D002214		1,178,240	1,201,920
Continuum of Care Program	14.267	FL0227L4D002316		231,682	237,168
Continuum of Care Program	14.267	FL0227L4D002215		287,905	296,681
Continuum of Care Program	14.267	FL0222L4D002215		167,509	171,675
Continuum of Care Program	14.267	FL0218L4D002215		876,562	909,151
Continuum of Care Program	14.267	FL0211L4D002316		420,987	434,259
Continuum of Care Program	14.267	FL0211L4D002215		507,810	524,872

(Continued)



**MIAMI-DADE COUNTY, FLORIDA**  
**SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS**  
**Year Ended September 30, 2024**

FEDERAL GRANTS	ASSISTANCE LISTING NUMBER	GRANT/CONTRACT NUMBER	PASS-THROUGH IDENTIFYING NUMBER	PASS-THROUGH AMOUNT TO SUBRECIPIENT	FEDERAL EXPENDITURES
<b>UNITED STATES DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT (continued)</b>					
<i>Direct Programs (continued):</i>					
Continuum of Care Program	14.267	FL0209L4D002316		416	749
Continuum of Care Program	14.267	FL0209L4D002215		4,576	145,281
Continuum of Care Program	14.267	FL0206L4D002215		442,050	457,375
Continuum of Care Program	14.267	FL0202L4D002316		72,558	75,835
Continuum of Care Program	14.267	FL0195L4D002215		2,533,421	2,607,647
Continuum of Care Program	14.267	FL0191L4D002316		293,053	293,053
Continuum of Care Program	14.267	FL0185L4D002215		286,315	295,338
Continuum of Care Program	14.267	FL0181L4D002215		165,112	173,712
Continuum of Care Program	14.267	FL0170L4D002215		15,856	537,362
Continuum of Care Program	14.267	FL0169L4D002316		1,570	2,826
Continuum of Care Program	14.267	FL0169L4D002215		17,270	454,355
Continuum of Care Program	14.267	FL0178L4D002215		173,018	177,895
		FL0169L4D002114 to			
Continuum of Care Program	14.267	FL0919D4D002100		3,735,921	4,645,310
Continuum of Care Program	14.267	FL0389L4D002210		47,320	49,201
Continuum of Care Program	14.267	FL0390L4D002210		177,152	182,039
Continuum of Care Program	14.267	FL0191L4D002215		1,014,856	1,043,720
Continuum of Care Program	14.267	FL0182L4D002215		119,172	2,689,781
Continuum of Care Program	14.267	FL0177L4D002215		47,308	48,907
Continuum of Care Program	14.267	FL0174L4D002215		284,376	291,631
Continuum of Care Program	14.267	FL0194L4D002215		199,854	205,137
Continuum of Care Program	14.267	FL0228L4D002215		76,083	78,236
Continuum of Care Program	14.267	FL0344L4D002211		609,048	625,426
				<u>26,122,537</u>	<u>36,894,067</u>
<i>Direct Programs:</i>					
Youth Homelessness Demonstration Program	14.276	FL1003Y4D002200			<u>180,486</u>
<b>TOTAL UNITED STATES DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT</b>				<u>\$ 26,763,415</u>	<u>\$ 38,715,643</u>
<b>UNITED STATES DEPARTMENT OF THE INTERIOR</b>					
<i>Passed - Through Florida Fish and Wildlife Conservation Commission</i>					
State Wildlife Grants	15.634		21340		<u>\$ 19,591</u>
<b>TOTAL UNITED STATES DEPARTMENT OF THE INTERIOR</b>					<u>\$ 19,591</u>
<b>UNITED STATES DEPARTMENT OF JUSTICE</b>					
<i>Direct Programs:</i>					
Shepard and Byrd Hate Crimes Program	16.040	15PBJA-23-GG05361-HATE			<u>\$ 28,167</u>
<i>Direct Programs:</i>					
Missing and Unidentified Human Remains (MUHR) Program	16.050	15PBJA-22-GG-04906-MISP			<u>6,537</u>
<i>Direct Programs:</i>					
Services for Trafficking Victims	16.320	15POVC-21-GK-04076-HT		\$ 3,629	210,374
Services for Trafficking Victims	16.320	15POVC-22-GG-03702-HT		<u>35,742</u>	<u>366,801</u>
				<u>39,371</u>	<u>577,175</u>
<i>Passed - Through Disability Independence Group</i>					
Education, Training, and Enhanced Services to End Violence Against and Abuse of Women with Disabilities	16.529		2015-FW-AX-K001		<u>1,236</u>
<i>Passed -Through Florida Department of Legal Affairs-Attorney General</i>					
Crime Victim Assistance	16.575		VOCA-C-2023-MDPD-00261		877,126
Crime Victim Assistance	16.575		VOCA-2022-855		(10,000)
Crime Victim Assistance	16.575		VOCA-C-2023-MDC-ADV-V-00066		<u>1,245,908</u>
					<u>2,113,034</u>
<i>Direct Programs:</i>					
State Criminal Alien Assistance Program	16.606	15PBJA-23-RR-05591-SCAA			1,984,850
State Criminal Alien Assistance Program	16.606	15PBJA-22-RR-05321-SCAA			<u>1,296,411</u>
					<u>3,281,261</u>

(Continued)

**MIAMI-DADE COUNTY, FLORIDA**  
**SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS**  
**Year Ended September 30, 2024**

FEDERAL GRANTS	ASSISTANCE LISTING NUMBER	GRANT/CONTRACT NUMBER	PASS-THROUGH IDENTIFYING NUMBER	PASS-THROUGH AMOUNT TO SUBRECIPIENT	FEDERAL EXPENDITURES
<b>UNITED STATES DEPARTMENT OF JUSTICE (continued)</b>					
<i>Passed- Through Florida Department of Law Enforcement</i>					
Project Safe Neighborhoods	16.609		15PBJA-22-GG-00735- GUNP/ 3H001		<u>1,250</u>
<b>Direct Programs:</b>					
Public Safety Partnership and Community Policing Grants	16.710	2020-UL-WX-0030			1,598,118
Public Safety Partnership and Community Policing Grants	16.710	15JCOPS-21-GG-03418- UHPX			2,012,721
Public Safety Partnership and Community Policing Grants	16.710	15JCOPS-23-GG-01895- TECP			1,638,222
Public Safety Partnership and Community Policing Grants	16.710	15JCOPS-23-GG-01769- PPSE			<u>1,307</u>
					<u>5,250,368</u>
<i>Passed Through - Florida Department of Law Enforcement</i>					
Edward Byrne Memorial Justice Assistance Grant Program	16.738		15PBJA-22-GG-0656- MUMU		71,449
Edward Byrne Memorial Justice Assistance Grant Program	16.738		R7196/ 15BJA-22-GG- 000656-MUMU		85,901
Edward Byrne Memorial Justice Assistance Grant Program	16.738		8C211/ 15PBJA-21- GG-00241-MUMU		(3,749)
Edward Byrne Memorial Justice Assistance Grant Program	16.738		R7184		<u>132,077</u>
					<u>285,678</u>
<b>Direct Programs:</b>					
Edward Byrne Memorial Justice Assistance Grant Program	16.738	5PBJA-22-GG-02075-JAGX			22,841
Edward Byrne Memorial Justice Assistance Grant Program	16.738	15PBJA-21-GG-01321- JAGX			<u>178,561</u>
					<u>201,402</u>
<b>Direct Programs:</b>					
DNA Backlog Reduction Program	16.741	15PBJA-23-GG-01270- DNAX			368,021
DNA Backlog Reduction Program	16.741	15PBJA-22-GG-01632- DNAX			364,524
DNA Backlog Reduction Program	16.741	15PBJA-21-GG-03111- DNAX			<u>106,663</u>
					<u>839,208</u>
<i>Passed-Through Florida Department of Law Enforcement</i>					
Paul Coverdell Forensic Sciences Improvement Grant Program	16.742		D0346/15PBJA-23-GG- 00945-COVE FY2023		62,328
Paul Coverdell Forensic Sciences Improvement Grant Program	16.742		15PBJA-22-GG-01948- COVE FY2022		13,225
Paul Coverdell Forensic Sciences Improvement Grant Program	16.742		15PBJA-21-GG-02897- COVE		<u>21,246</u>
					<u>96,799</u>
<b>Direct Programs:</b>					
Criminal and Juvenile Justice and Mental Health Collaboration Program	16.745	2019-MO-BX-0015		<u>134,645</u>	<u>226,035</u>
<b>Direct Programs:</b>					
Congressionally Recommended Awards	16.753	15PBJA-22-GG-00073- BRND			<u>77,452</u>
<b>Direct Programs:</b>					
Second Chance Act Reentry Initiative	16.812	2019-RW-BX-0005			<u>119,184</u>
<b>Direct Programs:</b>					
Comprehensive Opioid Abuse Site-Based Program	16.838	15PBJA-21-GG-04584- COAP		<u>366,077</u>	<u>513,687</u>
<b>Direct Programs:</b>					
Opioid Affected Youth Initiative	16.842	2018-YB-FX-K002		<u>(39,036)</u>	<u>(39,036)</u>
<b>Direct Programs:</b>					
Equitable Sharing Program	16.922	N/A			<u>3,541,961</u>
<b>TOTAL UNITED STATES DEPARTMENT OF JUSTICE</b>				<u>\$ 501,057</u>	<u>\$ 17,121,351</u>

**MIAMI-DADE COUNTY, FLORIDA**  
**SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS**  
**Year Ended September 30, 2024**

FEDERAL GRANTS	ASSISTANCE LISTING NUMBER	GRANT/CONTRACT NUMBER	PASS-THROUGH IDENTIFYING NUMBER	PASS-THROUGH AMOUNT TO SUBRECIPIENT	FEDERAL EXPENDITURES
<b>UNITED STATES DEPARTMENT OF LABOR</b>					
<i>Passed-Through Florida Department of Education</i> National Farmworker Jobs Program	17.264		761-4054C-4CFJI		<u>\$ 373,408</u>
<b>TOTAL UNITED STATES DEPARTMENT OF LABOR</b>					<u>\$ 373,408</u>
<b>UNITED STATES DEPARTMENT OF STATE</b>					
<b>Direct Programs:</b> Criminal Justice Systems	19.703	SINLEC22CA0255			<u>\$ 1,485,320</u>
<b>Direct Programs:</b> Trans-National Crime	19.705	SINLEC22CA0256			<u>509,336</u>
<b>TOTAL UNITED STATES DEPARTMENT OF STATE</b>					<u>\$ 1,994,656</u>
<b>UNITED STATES DEPARTMENT OF TRANSPORTATION</b>					
<i>Passed - Through Florida Department of Transportation</i> Highway Planning and Construction	20.205		G2H03		\$ 86,161
Highway Planning and Construction	20.205		G1S16		502,094
Highway Planning and Construction	20.205		G1R14		157,216
Highway Planning and Construction	20.205		G1H85		1,843,167
Highway Planning and Construction	20.205		G2X19		1,280,099
Highway Planning and Construction	20.205		G2G34		297,587
Highway Planning and Construction	20.205		G2894		6,681,155
Highway Planning and Construction	20.205		ASL57		<u>224,401</u>
					<u>11,071,880</u>
<i>Passed - Through Florida Department of Transportation</i> Metropolitan Transportation Planning and State and Non-Metropolitan Planning and Research	20.505		G2108		<u>44,118</u>
<b>Highway Safety Cluster:</b>					
<i>Passed - Through Florida Department of Transportation</i> State and Community Highway Safety	20.600		G2S55		196,420
State and Community Highway Safety	20.600		G2S54		<u>150,000</u>
					<u>346,420</u>
<i>Passed - Through Florida Department of Transportation</i> National Priority Safety Programs	20.616		G2S545		<u>195,438</u>
Total Highway Safety Cluster					<u>541,858</u>
<b>Direct Programs:</b> Maritime Administration - Port Infrastructure Development Program	20.823	693JF72040023			<u>467,252</u>
<b>TOTAL UNITED STATES DEPARTMENT OF TRANSPORTATION</b>					<u>\$ 12,125,108</u>
<b>THE DEPARTMENT OF THE TREASURY</b>					
<b>Direct Programs:</b> Equitable Sharing	21.016	N/A			<u>\$ 904,002</u>
<b>TOTAL THE DEPARTMENT OF THE TREASURY</b>					<u>\$ 904,002</u>
<b>NATIONAL ENDOWMENT FOR THE ARTS</b>					
<b>Direct Programs:</b> Promotion of the Arts Grants to Organizations and Individuals	45.024	CU208501			<u>\$ 40,000</u>
<b>TOTAL NATIONAL ENDOWMENT FOR THE ARTS</b>					<u>\$ 40,000</u>
<b>NATIONAL ENDOWMENT FOR THE HUMANITIES</b>					
<i>Passed - Through Florida Humanities Council, Inc.</i> Promotion of the Humanities Federal/State Partnership	45.129		GR_0423_5249_2789		<u>\$ 10,000</u>
<b>TOTAL NATIONAL ENDOWMENT FOR THE HUMANITIES</b>					<u>\$ 10,000</u>

**MIAMI-DADE COUNTY, FLORIDA**  
**SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS**  
**Year Ended September 30, 2024**

FEDERAL GRANTS	ASSISTANCE LISTING NUMBER	GRANT/CONTRACT NUMBER	PASS-THROUGH IDENTIFYING NUMBER	PASS-THROUGH AMOUNT TO SUBRECIPIENT	FEDERAL EXPENDITURES
<b>INSTITUTE OF MUSEUM AND LIBRARY SERVICES</b>					
<i>Passed - Through Florida Department of State</i> COVID 19-Grants to States-ARP ACT	45.310		21-ARPA-21		\$ 200
<b>TOTAL INSTITUTE OF MUSEUM AND LIBRARY SERVICES</b>					<u>\$ 200</u>
<b>UNITED STATES DEPARTMENT OF VETERANS AFFAIRS</b>					
<b>Direct Programs:</b> A Grants for Adaptive Sports Programs for Disabled Veterans and Disabled Members of the Armed Forces	64.034	SPORTS-23-038			\$ 77,222
<b>TOTAL UNITED STATES DEPARTMENT OF VETERANS AFFAIRS</b>					<u>\$ 77,222</u>
<b>UNITED STATES ENVIRONMENTAL PROTECTION AGENCY</b>					
<b>Direct Programs:</b> Air Pollution Control Program Support	66.001	RE236801	00402420		\$ 474,669
<b>Direct Programs:</b> Search, Investigations, Demonstrations, and Special Purpose Activities Relating to the Clean Air Act	66.034	01D06220			157,077
COVID 19-Search, Investigations, Demonstrations, and Special Purpose Activities Relating to the Clean Air Act-ARP ACT	66.034	02D27022			57,515
Search, Investigations, Demonstrations, and Special Purpose Activities Relating to the Clean Air Act	66.034	02D50723			60,008
					<u>274,600</u>
<b>Direct Programs:</b> Climate Pollution Reduction Grant	66.046	02D57223			149,790
<b>TOTAL UNITED STATES ENVIRONMENTAL PROTECTION AGENCY</b>					<u>\$ 899,059</u>
<b>UNITED STATES DEPARTMENT OF ENERGY</b>					
<i>Passed - Through Florida Department of Economic Opportunity</i> Weatherization Assistance for Low-Income Persons	81.042		E2009		\$ 891,038
Weatherization Assistance for Low-Income Persons	81.042		E2009		(70,823)
					<u>820,215</u>
<b>Direct Programs:</b> Energy Efficiency and Conservation Block Grant Program	81.128	DE-SE0000221			509,581
<b>TOTAL UNITED STATES DEPARTMENT OF ENERGY</b>					<u>\$ 1,329,796</u>
<b>UNITED STATES DEPARTMENT OF HEALTH AND HUMAN SERVICES</b>					
<b>Aging Cluster:</b>					
<i>Passed - Through Alliance for Aging, Inc.</i> COVID 19-Special Programs for the Aging, Title III, Part B, Grants for Supportive Services and Senior Centers-ARP ACT	93.044		RP-2118.2		\$ 1,819
Special Programs for the Aging, Title III, Part B, Grants for Supportive Services and Senior Centers	93.044		AA-2318		349,529
Special Programs for the Aging, Title III, Part B, Grants for Supportive Services and Senior Centers	93.044		AA-2418		944,171
COVID 19-Special Programs for the Aging, Title III, Part B, Grants for Supportive Services and Senior Centers-ARP ACT	93.044		RP-2118.3		113,448
					<u>1,408,967</u>
<i>Passed - Through Alliance for Aging, Inc.</i> COVID 19-Special Programs for the Aging, Title III, Part C, Nutrition Services-ARP ACT	93.045		RP-2118.3		204,484
COVID 19-Special Programs for the Aging, Title III, Part C, Nutrition Services-ARP ACT	93.045		RP-2118.3		167,225
Special Programs for the Aging, Title III, Part C, Nutrition Services	93.045		AA-2418		729,341
Special Programs for the Aging, Title III, Part C, Nutrition Services	93.045		AA-2418		494,517
Special Programs for the Aging, Title III, Part C, Nutrition Services	93.045		AA-2318		279,436
Special Programs for the Aging, Title III, Part C, Nutrition Services	93.045		AA-2318		366,005
					<u>2,241,008</u>

(Continued)

**MIAMI-DADE COUNTY, FLORIDA**  
**SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS**  
**Year Ended September 30, 2024**

FEDERAL GRANTS	ASSISTANCE LISTING NUMBER	GRANT/CONTRACT NUMBER	PASS-THROUGH IDENTIFYING NUMBER	PASS-THROUGH AMOUNT TO SUBRECIPIENT	FEDERAL EXPENDITURES
<b>UNITED STATES DEPARTMENT OF HEALTH AND HUMAN SERVICES (continued)</b>					
<i>Passed - Through Alliance for Aging, Inc.</i>					
Nutrition Services Incentive Program	93.053		AA-2418	\$ 237,311	237,311
Nutrition Services Incentive Program	93.053		AA-2318	-	<u>126,516</u>
				<u>237,311</u>	<u>363,827</u>
Total Aging Cluster				<u>237,311</u>	<u>4,013,802</u>
<i>Passed - Through Alliance for Aging, Inc.</i>					
COVID 19-National Family Caregiver Support, Title III, Part E-ARP ACT	93.052		RP-2118.3		27,140
National Family Caregiver Support, Title III, Part E	93.052		AA-2418		272,298
National Family Caregiver Support, Title III, Part E	93.052		AA-2318		<u>108,808</u>
					<u>408,246</u>
<b>Direct Programs:</b>					
Substance Abuse and Mental Health Services Projects of Regional and National Significance	93.243	1H79TI086230			293,401
Substance Abuse and Mental Health Services Projects of Regional and National Significance	93.243	1H79TI081906			316,190
Substance Abuse and Mental Health Services Projects of Regional and National Significance	93.243	1H79TI081027			149,292
Substance Abuse and Mental Health Services Projects of Regional and National Significance	93.243	1H79TI080838			259,609
Substance Abuse and Mental Health Services Projects of Regional and National Significance	93.243	1H79SM084338-01			97,953
Substance Abuse and Mental Health Services Projects of Regional and National Significance	93.243	1H79TI082402-01			<u>410,499</u>
					<u>1,526,944</u>
<i>Passed - Through Florida Department of Economic Opportunity</i>					
COVID 19-Low Income Household Water Assistance Program-ARP ACT	93.499		E2009		<u>87,976</u>
<b>TANF Cluster:</b>					
<i>Passed - Through Florida Department of Children and Families</i>					
Temporary Assistance for Needy Families	93.558		LN280	-	127,001
Temporary Assistance for Needy Families	93.558		LN214	-	506,090
Temporary Assistance for Needy Families	93.558		KP009	<u>46,571</u>	<u>46,571</u>
				<u>46,571</u>	<u>679,662</u>
Total TANF Cluster				<u>46,571</u>	<u>679,662</u>
<i>Passed - Through Florida Department of Revenue</i>					
Child Support Enforcement	93.563		CDC13		<u>2,487,927</u>
<i>Passed - Through Florida Department of Economic Opportunity</i>					
Low-Income Home Energy Assistance	93.568		E2009		12,751,203
Low-Income Home Energy Assistance	93.568		E2009		1,195,038
Low-Income Home Energy Assistance	93.568		E2009		<u>4,575,007</u>
					<u>18,521,248</u>
<i>Passed - Through Florida Department of Economic Opportunity</i>					
Community Services Block Grant	93.569		E2009		397,773
Community Services Block Grant	93.569		E2009		<u>3,461,216</u>
					<u>3,858,989</u>
<b>Head Start Cluster:</b>					
<b>Direct Programs:</b>					
Head Start	93.600	04HP000586-01-00		357,721	691,295
Head Start	93.600	04HP000585-01-00		1,003,450	1,185,852
Head Start	93.600	04HP000219-05-00		2,097,349	3,415,225
Head Start	93.600	04HP000219-04-00		24,365	74,910
Head Start	93.600	04HP000158-05-00		7,744,659	8,672,071
Head Start	93.600	04HP000158-04-00		(2,396)	13,809
Head Start	93.600	04CH012096-04-00		6,557,716	8,938,093
Head Start	93.600	04CH012096-03-00		<u>57,236,656</u>	<u>68,201,223</u>
Total Head Start Cluster				<u>75,019,520</u>	<u>91,192,478</u>

(Continued)

**MIAMI-DADE COUNTY, FLORIDA**  
**SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS**  
**Year Ended September 30, 2024**

FEDERAL GRANTS	ASSISTANCE LISTING NUMBER	GRANT/CONTRACT NUMBER	PASS-THROUGH IDENTIFYING NUMBER	PASS-THROUGH AMOUNT TO SUBRECIPIENT	FEDERAL EXPENDITURES
<b>UNITED STATES DEPARTMENT OF HEALTH AND HUMAN SERVICES (continued)</b>					
<i>Passed - Through Florida Department of Revenue</i>					
Child Support Enforcement Demonstrations and Special Projects	93.601		CSLD4		<u>102,689</u>
<i>Passed - Through Florida Department of Children and Families</i>					
Family Violence Prevention and Services/Domestic Violence Shelter and Supportive Services	93.671		LN280		386
Family Violence Prevention and Services/Domestic Violence Shelter and Supportive Services	93.671		LN280		162,997
Family Violence Prevention and Services/Domestic Violence Shelter and Supportive Services	93.671		LN214		704,339
Family Violence Prevention and Services/Domestic Violence Shelter and Supportive Services	93.671		LN143		<u>85,228</u>
					<u>952,950</u>
<b>Direct Programs:</b>					
Ending the HIV Epidemic: A Plan for America — Ryan White HIV/AIDS Program Parts A and B	93.686	UT8HA33946		<u>179,403</u>	<u>1,207,404</u>
<b>Medicaid Cluster:</b>					
<i>Passed - Through South Florida Behavioral Health Network</i>					
Medical Assistance Program	93.778		ME 225-13-28		<u>208,786</u>
Total Medicaid Cluster					<u>208,786</u>
<i>Passed - Through South Florida Behavioral Health Network</i>					
Opioid STR	93.788		ME 225-14-28		50,000
Opioid STR	93.788		ME-225-13-14		<u>173,291</u>
					<u>223,291</u>
<i>Passed - Through University of Maryland, Baltimore</i>					
Medical Library Assistance	93.879		UG4LM012340-05		<u>975</u>
<b>Direct Programs:</b>					
HIV Emergency Relief Project Grants	93.914	H8900005		<u>24,865,021</u>	<u>26,711,410</u>
<i>Passed - Through South Florida Behavioral Health Network</i>					
Block Grants for Prevention and Treatment of Substance Abuse	93.959		ME225-12-34		(930)
Block Grants for Prevention and Treatment of Substance Abuse	93.959		ME 225-14-34		136,907
Block Grants for Prevention and Treatment of Substance Abuse	93.959		ME 225-13-34		227,989
Block Grants for Prevention and Treatment of Substance Abuse	93.959		ME 225-14-28		527,288
Block Grants for Prevention and Treatment of Substance Abuse	93.959		ME 225-13-28		2,323,603
Block Grants for Prevention and Treatment of Substance Abuse	93.959		ME 225-12-28		<u>202,462</u>
					<u>3,417,319</u>
<b>TOTAL UNITED STATES DEPARTMENT OF HEALTH AND HUMAN SERVICES</b>				<u>\$ 100,347,826</u>	<u>\$ 155,602,096</u>
<b>THE CORPORATION FOR NATIONAL AND COMMUNITY SERVICE</b>					
<b>Direct Programs:</b>					
Retired and Senior Volunteer Program	94.002	22SRHFL006			\$ 69,079
Retired and Senior Volunteer Program	94.002	22SRHFL006			<u>82,325</u>
					<u>151,404</u>
<b>Foster Grandparent/Senior Companion Cluster:</b>					
<b>Direct Programs:</b>					
Foster Grandparent Program	94.011	22SRHFL006			71,475
Foster Grandparent Program	94.011	22SRHFL006			<u>321,506</u>
					<u>392,981</u>
<b>Direct Programs:</b>					
Senior Companion Program	94.016	22SCHFL002			169,578
Senior Companion Program	94.016	22SCHFL002			<u>491,827</u>
					<u>661,405</u>
Total Foster Grandparent/Senior Companion Cluster					<u>1,054,386</u>
<b>TOTAL THE CORPORATION FOR NATIONAL AND COMMUNITY SERVICE</b>					<u>\$ 1,205,790</u>

(Continued)

**MIAMI-DADE COUNTY, FLORIDA**  
**SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS**  
**Year Ended September 30, 2024**

FEDERAL GRANTS	ASSISTANCE LISTING NUMBER	GRANT/CONTRACT NUMBER	PASS-THROUGH IDENTIFYING NUMBER	PASS-THROUGH AMOUNT TO SUBRECIPIENT	FEDERAL EXPENDITURES
<b>EXECUTIVE OFFICE OF THE PRESIDENT</b>					
<b>Direct Programs:</b>					
High Intensity Drug Trafficking Areas Program	95.001	G23MI0004A			\$ 137,513
High Intensity Drug Trafficking Areas Program	95.001	G22MI0004A			64,473
High Intensity Drug Trafficking Areas Program	95.001	G21MI0004A			<u>46,207</u>
					<u>248,193</u>
<b>TOTAL EXECUTIVE OFFICE OF THE PRESIDENT</b>					<u>\$ 248,193</u>
<b>UNITED STATES DEPARTMENT OF HOMELAND SECURITY</b>					
<b><i>Passed - Through United Way of America</i></b>					
Emergency Food and Shelter National Board Program	97.024		40-1594-00 010		<u>\$ 58,479</u>
<b>Direct Programs:</b>					
National Urban Search and Rescue (US&R) Response System	97.025	FR227701			302,992
National Urban Search and Rescue (US&R) Response System	97.025	FR227801			1,010,260
National Urban Search and Rescue (US&R) Response System	97.025	FR226601			72,054
National Urban Search and Rescue (US&R) Response System	97.025	FR225901			211,162
National Urban Search and Rescue (US&R) Response System	97.025	FR224201			513,957
National Urban Search and Rescue (US&R) Response System	97.025	FR223101			20,649
National Urban Search and Rescue (US&R) Response System	97.025	FR223201			<u>(62,654)</u>
					<u>2,068,420</u>
<b><i>Passed - Through Florida Division of Emergency Management</i></b>					
Disaster Grants - Public Assistance (Presidentially Declared Disasters)	97.036		Z2771		1,628,253
COVID 19-Disaster Grants - Public Assistance (Presidentially Declared Disasters)- CARES ACT	97.036		Z1855		177,868,547
			06-WL-&K-11-23-02-		
Disaster Grants - Public Assistance (Presidentially Declared Disasters)	97.036		551		136,475
Disaster Grants - Public Assistance (Presidentially Declared Disasters)	97.036		Z0111		<u>1,148,980</u>
					<u>180,782,255</u>
<b><i>Passed - Through Florida Division of Emergency Management</i></b>					
Hazard Mitigation Grant	97.039		H0207		(32,441)
Hazard Mitigation Grant	97.039		H0546		<u>33,885</u>
					<u>1,444</u>
<b><i>Passed - Through Florida Division of Emergency Management</i></b>					
Emergency Management Performance Grants	97.042		G0458		<u>463,219</u>
<b>Direct Programs:</b>					
Assistance to Firefighters Grant	97.044	EMW-2022-FG-07690			348,626
Assistance to Firefighters Grant	97.044	EMW-2021-FG-01901			134,136
Assistance to Firefighters Grant	97.044	EMW-2020-FG-12764			117,609
Assistance to Firefighters Grant	97.044	EMW-2018-FO-05917			<u>(3,478)</u>
					<u>596,893</u>
<b>Direct Programs:</b>					
Cooperating Technical Partners	97.045	EMW-2015-CA-00071-S01			<u>20,468</u>
<b><i>Passed - Through Florida Division of Emergency Management</i></b>					
Pre-Disaster Mitigation	97.047		B0075		576,123
Pre-Disaster Mitigation	97.047		B0063		<u>205,643</u>
					<u>781,766</u>
<b>Direct Programs:</b>					
Port Security Grant Program	97.056	EMW-2023-PU-00471-S01			169,021
Port Security Grant Program	97.056	EMW-2022-PU-00349-S01			94,871
Port Security Grant Program	97.056	EMW-2020-PU-00554			708,942
Port Security Grant Program	97.056	EMW-2022-PU-00206-S01			256,875
Port Security Grant Program	97.056	EMW-2020-PU-00124			<u>1,000,000</u>
					<u>2,229,709</u>

(Continued)

**MIAMI-DADE COUNTY, FLORIDA**  
**SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS**  
**Year Ended September 30, 2024**

FEDERAL GRANTS	ASSISTANCE LISTING NUMBER	GRANT/CONTRACT NUMBER	PASS-THROUGH IDENTIFYING NUMBER	PASS-THROUGH AMOUNT TO SUBRECIPIENT	FEDERAL EXPENDITURES
<b>UNITED STATES DEPARTMENT OF HOMELAND SECURITY (continued)</b>					
<i>Passed - Through City of Miami</i>					
Homeland Security Grant Program	97.067		R0232		(591)
Homeland Security Grant Program	97.067		R0521		1,915,430
Homeland Security Grant Program	97.067		R0588		<u>536,770</u>
					<u>2,451,609</u>
<i>Passed - Through Florida Division of Emergency Management</i>					
Homeland Security Grant Program	97.067				3,991
Homeland Security Grant Program	97.067				112,333
Homeland Security Grant Program	97.067				15,050
Homeland Security Grant Program	97.067				27,218
Homeland Security Grant Program	97.067				203,761
Homeland Security Grant Program	97.067				<u>58,960</u>
					<u>421,313</u>
<b>Direct Programs:</b>					
Homeland Security Biowatch Program	97.091	2006-ST-091-000012			<u>350,540</u>
<i>Passed - Through City of Miami</i>					
Securing the Cities Program	97.106	20CWDSTC00007-01-00			<u>670,261</u>
<b>TOTAL UNITED STATES DEPARTMENT OF HOMELAND SECURITY</b>					<u>\$ 190,896,376</u>
<b>TOTAL EXPENDITURES OF FEDERAL AWARDS</b>				<b><u>\$ 127,612,298</u></b>	<b><u>\$ 424,842,774</u></b>

(Continued)



**MIAMI-DADE COUNTY, FLORIDA**  
**NOTES TO THE SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS**  
**Year Ended September 30, 2024**

**NOTE 1 – GENERAL**

The accompanying schedule of expenditures of federal awards (the Schedule) presents the activity of all federal award programs of the General Government, Miami-Dade County Seaport Department, and the Waste Management Enterprise Fund of the Department of Solid Waste Management of Miami-Dade County, Florida (the County) for the year ended September 30, 2024. Consequently, the Schedule does not include the federal award programs of the Miami-Dade Aviation Department, Miami-Dade Transit Department, Public Health Trust of Miami-Dade County, and the Miami-Dade Housing Agency. Federal award programs 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**

Expenditures reported on the Schedule include the federal 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 Title 2 U.S. *Code of Federal Regulations* Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance), wherein certain types of expenditures are not allowable or are limited as to reimbursement. Therefore, some amounts presented in this Schedule may differ from amounts presented or used in the preparation of the basic financial statements. Negative amounts shown on the Schedules represent adjustments or credits made in the normal course of business to amounts reported as expenditures in prior years.

**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 subrecipients.”

**NOTE 4 – INDIRECT COST RATE**

The County recovered its indirect costs using the 10% de minimis indirect cost rate provided under Section 200.414 of the Uniform Guidance for federal grants received from the U.S. Department of Human and Health Services for A.L.N. #93.914, A.L.N. #93.243 and A.L.N. 93.686, the U.S. Department of Justice for A.L.N. #16.812, and the U.S. Department of Transportation for A.L.N. #20.205 (Transportation Planning Organization only) and A.L.N. # 20.505, but not for other federal grants.

**MIAMI-DADE COUNTY, FLORIDA**  
**SCHEDULE OF FINDINGS AND QUESTIONED COSTS**  
**Year Ended September 30, 2024**

**Section I - Summary of Independent Auditors' Results**

**Federal Awards**

Internal control over major Federal Programs:

- Material weakness(es) identified?        Yes   X   No
- Significant deficiency(ies) identified that are not considered to be material weaknesses?        Yes   X   None Reported

**Type of Auditors' Report issued on Compliance for Major Federal Programs:**

**Unmodified Opinion**

Any audit findings disclosed that are required to be reported in accordance with 2 CFR 200.516(a)?

       Yes   X   No

**Identification of Major Federal Programs:**

<b><u>Assistance Listing Numbers</u></b>	<b><u>Name of Federal Programs</u></b>
10.559	Summer Food Service Program for Children
16.606	State Criminal Alien Assistance Program
16.922	Equitable Sharing Program
93.600	Head Start
93.959	Block Grants for Prevention and Treatment of Substance Abuse
97.036	Disaster Grants - Public Assistance
93.563	Child Support Services
97.067	Homeland Security Grant Program

Dollar threshold used to distinguish between

**Type A and Type B programs:**

Federal

\$3,000,000

Auditee qualified as low-risk auditee?

       Yes   X   No

**Section II - Federal Award - Current Year Findings and Questioned Costs**

There were no findings and questioned costs noted during the current year.

**Section III - Major Federal Award - Prior Year Findings and Questioned Costs**

See schedule of prior year's findings.

**MIAMI-DADE COUNTY, FLORIDA**  
**SCHEDULE OF PRIOR YEAR AUDIT FINDINGS**  
**FEDERAL AWARDS PROGRAMS**  
**Year Ended September 30, 2024**

<b><u>Finding #</u></b>	<b><u>Finding Description</u></b>	<b><u>Finding</u></b>
2023-005	Subrecipient Monitoring  <b>Corrective action has been taken.</b>	Internal Control Over Compliance
2023-006	Eligibility-Low income Home Energy Assistance Program  <b>Corrective action has been taken.</b>	Internal Controls-Compliance with program guidelines
2023-007	Subrecipient Monitoring  <b>Corrective action has been taken.</b>	Lack of evidence for monitoring reviews of subrecipients