

Miami-Dade County, Florida

Single Audit Reports in Accordance With the Uniform
Guidance and Chapter 10.550 Rules of the Auditor
General of the State of Florida
Year Ended September 30, 2016

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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, 2016, and the related notes to the financial statements, which collectively comprise the County's basic financial statements, and have issued our report thereon dated March 31, 2017. Our report 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 	<ul style="list-style-type: none"> 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 	<ul style="list-style-type: none"> 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. 	<ul style="list-style-type: none"> 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 	<ul style="list-style-type: none"> 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
March 31, 2017

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 the Uniform Guidance 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 *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, 2016. 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 \$28,089,597; \$128,876,634; \$9,035,580; \$248,512,630; and \$10,171,458, 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, 2016. 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 the Uniform Guidance, 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; 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); and Chapter 10.550, *Rules of the Auditor General, State of Florida*. Those standards and the Uniform Guidance 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, 2016.

Other Matters

The results of our auditing procedures disclosed an instance of noncompliance, which is required to be reported in accordance with the Uniform Guidance and which is described in the accompanying schedule of findings and questioned costs as item CF 2016-001. Our opinion on each major federal program is not modified with respect to these matters.

The County's response to the noncompliance finding identified in our audit is described in the accompanying schedule of findings and questioned costs. The County's response was not subjected to the auditing procedures applied in the audit of compliance and, accordingly, we express no opinion on the response.

Report on Internal Control Over Compliance

Management of the County is responsible for establishing and maintaining effective internal control over compliance with the types of compliance requirements referred to above. In planning and performing our audit of compliance, we considered the County's internal control over compliance with the types of requirements that could have a direct and material effect on each major federal program and state project to determine the auditing procedures that are appropriate in the circumstances for the purpose of expressing our opinion on compliance for each major federal program and state project and to test and report on internal control over compliance in accordance with the Uniform Guidance 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 2016-001, that we consider to be a significant deficiency.

The County's response to the internal control over compliance finding identified in our audit is described in the accompanying schedule of findings and questioned costs. The County's response was not subjected to the auditing procedures applied in the audit of compliance and, accordingly, we express no opinion on the response.

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 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 the Uniform Guidance 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, 2016, and the related notes to the financial statements, which collectively comprise the County's basic financial statements. We issued our report thereon dated March 31, 2017, which contained unmodified opinions on those financial statements and 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 the Uniform Guidance 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 VS LLP

Miami, Florida

June 29, 2017, except for our report on the Schedule of Expenditures of Federal Awards and State Financial Assistance, for which the date is March 31, 2017

MIAMI-DADE COUNTY, FLORIDA**SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS AND STATE FINANCIAL ASSISTANCE
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2016**

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	\$ 77
		A-3114	N/A	3,499
Passed through Florida Department of Elder Affairs:				
Child and Adult Care Food Program	10.558	Y4010	N/A	585
		Y6010	N/A	145,777
				<u>149,938</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	(3,716)
		04-0225	N/A	1,092,380
Total Child Nutrition Cluster				<u>1,088,664</u>
Agricultural Conservation Easement Program	10.931	5442091501JSM	N/A	<u>2,705,000</u>
TOTAL U. S. DEPARTMENT OF AGRICULTURE				<u>\$ 3,943,602</u>
U.S. DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT:				
CDBG: Entitlement Grants Cluster:				
Passed through Miami-Dade Public Housing and Community Development:				
Community Development Block Grants/Entitlement Grants	14.218	N/A	N/A	\$ 168,000
		N/A	N/A	30,178
		N/A	N/A	356
		N/A	N/A	126,530
		N/A	N/A	2,771
		N/A	N/A	600
		N/A	N/A	61,750
		N/A	N/A	198,127
		N/A	N/A	30,163
		N/A	N/A	132,609
		N/A	N/A	96,581
		N/A	N/A	11,139
		N/A	N/A	14,798

(Continued)

MIAMI-DADE COUNTY, FLORIDA**SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS AND STATE FINANCIAL ASSISTANCE
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2016**

FEDERAL GRANTS	C.F.D.A.	GRANT/CONTRACT NUMBER	PASS-THRU AMOUNT TO SUBRECIPIENT	FEDERAL EXPENDITURES
U.S. DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT: (Continued)				
Passed through Miami-Dade Public Housing and Community Development:				
		N/A	N/A	\$ 4,464
		N/A	N/A	9,968
		N/A	N/A	31,485
		N/A	N/A	8,718
Total CDBG: Entitlement Grants Cluster				<u>928,237</u>
Continuum of Care Program	14.267	FL0168LD001205-FL0431L4D001201	N/A	11,595
		FL000L4D001300-FL0463L4D001300	\$ 2,668,556	2,909,660
		FL0166L4-FL0532L4	22,331,010	23,255,451
			<u>24,999,566</u>	<u>26,176,706</u>
TOTAL U.S. DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT			<u>\$ 24,999,566</u>	<u>\$ 27,104,943</u>
U. S. DEPARTMENT OF THE INTERIOR:				
Fish and Wildlife Cluster:				
Passed through State of Florida Fish and Wildlife Conservation Commission:				
Sportfish Restoration	15.605	15096	N/A	\$ 175,942
Total Fish and Wildlife Cluster			<u>N/A</u>	<u>175,942</u>
Passed through State of Florida Department of Agriculture and Consumer Services:				
Cooperative Endangered Species Conservation Fund	15.615	022870	<u>N/A</u>	<u>19,600</u>
Passed through Florida Department of Environmental Protection:				
Clean Vessel Act Program	15.616	MV101	N/A	(1,391)
		CVA12-6665	N/A	(1,391)
		MV107	N/A	(1,391)
		CVA12-6666	N/A	(2,352)
		MV105	N/A	(1,391)
		MV103	<u>N/A</u>	<u>(1,391)</u>
				<u>(9,307)</u>
Passed through Florida Fish and Wildlife Conservation Commission:				
State Wildlife Grants	15.634	F13AF01054	<u>N/A</u>	<u>(735)</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, 2016**

FEDERAL GRANTS	C.F.D.A.	GRANT/CONTRACT NUMBER	PASS-THRU AMOUNT TO SUBRECIPIENT	FEDERAL EXPENDITURES
U. S. DEPARTMENT OF THE INTERIOR: (Continued)				
Rivers, Trails and Conservation Assistance	15.921	P12AC30137	N/A	\$ 95,400
TOTAL U. S. DEPARTMENT OF THE INTERIOR				<u>\$ 280,900</u>
U.S. DEPARTMENT OF JUSTICE:				
Equitable Sharing Program	16.unknown	N/A	N/A	\$ 322,122
Violence Against Women Act Court Training and Improvement Grants	16.013	2013-FL-AX-0016	N/A	42,703
Services for Trafficking Victims	16.320	2014-VT-BX-K017	N/A	176,870
Passed through Disability Independence Group, Inc. (DIG)				
Education, Training and Enhanced Services to End Violence Against and Abuse of Women with Disabilities	16.529	2015-FW-AX-K001	N/A	7,400
Part E-Developing, Testing and Demonstrating Promising New Programs	16.541	2009-JL-FX-0248	N/A	(27,378)
National Institute of Justice Research, Evaluation and Development Project Grants	16.560	2014-DN-BX-K074	N/A	49,262
Passed through State of Florida Department of Legal Affairs/Office of Attorney General				
Crime Victim Assistance	16.575	V071-14226	N/A	107,695
		V093-14061	N/A	77,564
				<u>185,259</u>
Drug Court Discretionary Grant Program	16.585	2013-DC-BX-0062	N/A	86,222
Grants to Encourage Arrest Policies and Enforcement of Protection Orders Program	16.590	2013-WE-AX-0049	N/A	373,331
State Criminal Alien Assistance Program	16.606	2014-AP-BX-0123	N/A	964,088

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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, 2016**

FEDERAL GRANTS	C.F.D.A.	GRANT/CONTRACT NUMBER	PASS-THRU AMOUNT TO SUBRECIPIENT	FEDERAL EXPENDITURES
U.S. DEPARTMENT OF JUSTICE: (Continued)				
Public Safety Partnership and Community Policing Grants	16.710	2013-UL-WX-0046	N/A	\$ 689,326
		2015-UL-WX-0011	N/A	768,041
				<u>1,457,367</u>
Edward Byrne Memorial Justice Assistance Grant Program	16.738	2013-DJ-BX-0292	N/A	247,201
		2014-DJ-BX-0134	N/A	215,051
		2015-DJ-BX-0933	N/A	238,034
		2015-DJ-BX-K037	N/A	1,383
		2016-JAGC-DADE-5-H3-061	N/A	89,354
Passed through Florida Department of Law Enforcement				
Edward Byrne Memorial Justice Assistance Grant Program	16.738	2015-JAGC-DADE-10-R3-236	N/A	2,897
		2015-JAGC-DADE-23-R3-221	N/A	36,957
		2016-JAGC-DADE-11-H3-220	N/A	168,333
		2016-JAGC-DADE-21-H3-107	N/A	146,185
				<u>1,145,395</u>
DNA Backlog Reduction Program	16.741	2014-DN-BX-0006	N/A	682,934
		2015-DN-BX-0051	N/A	352,295
				<u>1,035,229</u>
Passed through Florida Department of Law Enforcement				
Paul Coverdell Forensic Sciences Improvement Grant Program	16.742	2015-CD-BX-0020	N/A	175,000
		2015-CD-BX-0048	N/A	58,519
				<u>233,519</u>
Byrne Criminal Justice Innovation Program	16.817	2014-AJ-BX-0010	N/A	<u>107,210</u>
TOTAL U.S. DEPARTMENT OF JUSTICE				\$ 6,158,599

(Continued)

MIAMI-DADE COUNTY, FLORIDA**SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS AND STATE FINANCIAL ASSISTANCE
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2016**

FEDERAL GRANTS	C.F.D.A.	GRANT/CONTRACT NUMBER	PASS-THRU AMOUNT TO SUBRECIPIENT	FEDERAL EXPENDITURES
U. S. DEPARTMENT OF LABOR:				
Passed through Florida Department of Education:				
National Farm Worker Jobs Program	17.264	761-4056B-6CFJ1	N/A	\$ 351,713
		761-4057B-7CFJ1	N/A	47,701
TOTAL U.S. DEPARTMENT OF LABOR				\$ 399,414
U.S. DEPARTMENT OF STATE:				
Trans-National Crime	19.705	SINLEC14CA0062	N/A	\$ 1,289,453
U.S. DEPARTMENT OF TRANSPORTATION:				
Highway Planning and Construction Cluster:				
Passed through the Florida Department of Transportation:				
Highway Planning and Construction	20.205	418-333-1	N/A	\$ (18,689)
		AQH98	N/A	88,800
		AQV68	N/A	4,553
		AR997	N/A	40,890
		AR998	N/A	14,147
		ARB76	N/A	3,803,793
		ARC43	N/A	5,580,600
		ARF61	N/A	534,816
		ARM05	N/A	427,878
		ARJ74	N/A	3,708,803
		ARV74	N/A	37,906
		ARV73	N/A	61,492
		G0686	N/A	25,032
		G0685	N/A	18,411
		G0D37 FM#43933-1-14-01	N/A	256,228
		ARK62	N/A	1,146,108
		ARK62	N/A	790,766
		AQR28	N/A	65,362
		AR393	N/A	32,086
		ARY87	N/A	577,641
		APG60	N/A	3,528
Total Highway Planning and Construction Cluster				17,200,151

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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, 2016**

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:				
Metropolitan Transportation Planning and State and Non-Metropolitan Planning and Research	20.505	AR550	N/A	\$ 286,770
		ARL85	N/A	796,389
		G0638	N/A	562,157
				<u>1,645,316</u>
Highway Safety Cluster:				
Passed through the Florida Department of Transportation:				
State and Community Highway Safety	20.600	G0633	N/A	<u>47,373</u>
Passed through the Florida Department of Transportation:				
National Priority Safety Programs	20.616	G0454	N/A	<u>324,999</u>
Total Highway Safety Cluster				<u>372,372</u>
National Infrastructure Investments	20.933	DTMA1G11006	N/A	<u>(4,768)</u>
TOTAL U.S. DEPARTMENT OF TRANSPORTATION				<u><u>\$ 19,213,071</u></u>
U. S. DEPARTMENT OF THE TREASURY:				
Law Enforcement Trust Fund	21.unknown	N/A	N/A	<u><u>\$ 792,278</u></u>
U.S. DEPARTMENT OF VETERANS AFFAIRS:				
Passed through the Advocate Program				
VA Supportive Services for Veteran Families Program	64.033	N/A	N/A	\$ 6,510
		N/A	N/A	<u>30,000</u>
				<u>36,510</u>
VA Grants for Adaptive Sports Programs for Disabled Veterans and Disabled Members of the Armed Forces	64.034	VA-ASP-2015-1	N/A	<u>22,912</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, 2016**

FEDERAL GRANTS	C.F.D.A.	GRANT/CONTRACT NUMBER	PASS-THRU AMOUNT TO SUBRECIPIENT	FEDERAL EXPENDITURES
U.S. DEPARTMENT OF VETERANS AFFAIRS: (Continued)				
Veterans Affairs - 2015 Point	64.unknown	VA119-15P-0106	N/A	\$ 16,200
TOTAL U.S. DEPARTMENT OF VETERANS AFFAIRS				<u>\$ 75,622</u>
U.S. ENVIRONMENTAL PROTECTION AGENCY:				
Air Pollution Control Program Support	66.001	00402415	N/A	\$ 508,042
Surveys, Studies, Research, Investigations, Demonstrations and Special Purpose Activities to the Clean Air Act	66.034	XA-00D23714-0 96496115	N/A N/A	185,390 144,990
				<u>330,380</u>
TOTAL U.S. ENVIRONMENTAL PROTECTION AGENCY				<u>\$ 838,422</u>
U.S. DEPARTMENT OF EDUCATION:				
Adult Education National Leadership Activities	84.191	V191D150034	N/A	\$ 40,831
U. S. ELECTION ASSISTANCE COMMISSION:				
Passed through Florida Department of State and Secretary of State:				
Help America Vote Act Requirements Payments	90.401	2015-2016-0001	N/A	\$ 217,986
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-1518 AE-1618	N/A N/A	\$ 316,791 2,116,941
Total Aging Cluster				<u>2,433,732</u>
Passed through National Association of Chronic Disease Directors:				
Chronic Diseases: Research, Control, and Prevention	93.068	0752014	N/A	803

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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, 2016**

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)				
Substance Abuse and Mental Health Services Projects of Regional and National Significance	93.243	1H79TI025010-01 1H79TI025428-01	N/A N/A	\$ 263,817 372,883
				<u>636,700</u>
Partnerships to Help Improve Community Health	93.331	DEW88	N/A	<u>85,250</u>
Temporary Assistance for Needy Families (TANF) Cluster:				
Passed through Florida Department of Children and Families:				
Temporary Assistance for Needy Families	93.558	KPZ20 KPZ30	N/A N/A	1,050 58,118
Passed through Florida Coalition Against Domestic Violence:				
Temporary Assistance for Needy Families		16-2222 DVS 17-2222 DVS	N/A N/A	443,005 118,305
Total Temporary Assistance for Needy Families (TANF) Cluster				<u>620,478</u>
Passed through Florida Department of Revenue:				
Child Support Enforcement	93.563	CD313 CSLD3	N/A N/A	2,947,543 130,191
				<u>3,077,734</u>
Passed through Florida Department of Economic Opportunity:				
Low-Income Home Energy Assistance	93.568	15WX-0G-11-23-04-018 16WX-0G-11-23-04-018 15-EA-0F-11-23-01-017 16-EA-0F-11-23-01-017	N/A N/A N/A N/A	220,011 75,175 4,529,627 3,683,743
				<u>8,508,556</u>
Passed through Florida Department of Economic Opportunity				
Community Services Block Grant	93.569	15-SB-0D-11-23-01-016 16-SB-0D-11-23-01-016	N/A N/A	(63,703) 3,067,753
				<u>3,004,050</u>

(Continued)

MIAMI-DADE COUNTY, FLORIDA**SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS AND STATE FINANCIAL ASSISTANCE
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2016**

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)				
Head Start	93.600	04CH011949	N/A	\$ 567,520
		04CH010192-01-00	N/A	48,806,738
		04CH01019202	N/A	9,427,224
		04HP00230104	N/A	2,738,860
		04HP0023-02-00	N/A	769,929
				<u>62,310,271</u>
Passed through Florida Office of State Attorney, 11th Judicial Circuit:				
Child Support Enforcement Demonstrations and Special Projects	93.601	CSDG1	N/A	<u>5,292</u>
Passed through Florida Department of State:				
Voting Access for Individuals with Disabilities	93.617	2014-2015-0003-DAD	N/A	77,834
		2015-2016-0004-DAD	N/A	<u>82,322</u>
				<u>160,156</u>
Passed through Florida Coalition Against Domestic Violence				
Family Violence Prevention and Services/Domestic Violence Shelter and and Supportive Service	93.671	16-2222 DVS	N/A	263,818
		17-2222 DVS	N/A	<u>70,187</u>
				<u>334,005</u>
HIV Emergency Relief Project Grants	93.914	H89HA00005-22-00	\$ (5,019)	(5,019)
		H89HA00005-24-00	(60,103)	(60,103)
		H89HA00005-25-04	11,693,991	12,881,409
		H89HA00005-26-00	11,285,478	12,217,436
		H89HA00005-21-06	(160,458)	(160,458)
			<u>22,753,889</u>	<u>24,873,265</u>
Passed through South Florida Behavioral Health Ntework, Inc.:				
Block Grants for Community Mental Health Services	93.958	ME225-6-42	<u>307,296</u>	<u>307,296</u>

(Continued)

MIAMI-DADE COUNTY, FLORIDA**SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS AND STATE FINANCIAL ASSISTANCE
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2016**

FEDERAL GRANTS	C.F.D.A.	GRANT/CONTRACT NUMBER	PASS-THRU AMOUNT TO SUBRECIPIENT	FEDERAL EXPENDITURES
U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES: (continued)				
Passed through South Florida Behavioral Health Network, Inc.:				
Block Grants for Prevention and Treatment of Substance Abuse	93.959	ME225-5-28	N/A	\$ (222,632)
		ME225-4-28	N/A	2,238,910
		ME225-5-34	N/A	(85,253)
		ME225-6-34	N/A	464,624
		ME225-7-34	N/A	94,344
				<u>2,489,993</u>
TOTAL U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES			<u>\$ 23,061,185</u>	<u>\$ 108,847,581</u>
CORPORATION FOR NATIONAL AND COMMUNITY SERVICE:				
Retired and Senior Volunteer Program	94.002	13SRSFL006	N/A	\$ 95,471
		16SRSFL009	N/A	17,469
				<u>112,940</u>
Foster Grandparent/Senior Companion Cluster:				
Foster Grandparent Program	94.011	13GXSFL002	N/A	194,909
		16GSFSL006	N/A	49,828
				<u>244,737</u>
Senior Companion Program	94.016	13XSFL002	N/A	103,866
		16SCSFL003	N/A	369,177
				<u>473,043</u>
Total Foster Grandparent/Senior Companion Cluster				<u>717,780</u>
TOTAL CORPORATION FOR NATIONAL AND COMMUNITY SERVICE			<u>\$</u>	<u>830,720</u>
EXECUTIVE OFFICE OF THE PRESIDENT:				
High Intensity Drug Trafficking Areas Program	95.001	G14MI0004A	N/A	\$ 22,959
		G15MI0004A	N/A	325,742
		G16MI0004A	N/A	80,031
TOTAL EXECUTIVE OFFICE OF THE PRESIDENT			<u>\$</u>	<u>428,732</u>

(Continued)

MIAMI-DADE COUNTY, FLORIDA**SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS AND STATE FINANCIAL ASSISTANCE
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2016**

FEDERAL GRANTS	C.F.D.A.	GRANT/CONTRACT NUMBER	PASS-THRU AMOUNT TO SUBRECIPIENT	FEDERAL EXPENDITURES
U.S. DEPARTMENT OF HOMELAND SECURITY:				
Passed through the United Way of America				
Emergency Food and Shelter National Board Program	97.024	N/A	N/A	\$ 42,483
		N/A	N/A	50,146
				<u>92,629</u>
National Urban Search & Rescue (US & R) Response System	97.025	EMW-2013-CA-USR-0011	N/A	46,294
		EMW-2015-CA-00028-S01	N/A	1,014,873
		EMW-2014-CA-K00034-S01	N/A	216,877
				<u>1,278,044</u>
Passed through Florida Department of Emergency Management:				
Disaster Grants - Public Assistance (Presidentially Declared Disasters)	97.036	01-RM-L5-11-23-01-036	N/A	827,420
		06-WL-&K-11-23-02-551	N/A	572,027
		06-KF-B&-11-23-02-505	N/A	46,068
		09-PA-C2-11-23-13-579	N/A	121,001
				<u>1,566,516</u>
Passed through Florida Department of Emergency Management				
Emergency Management Performance Grants	97.042	15-FG-5A-11-23-01-110	N/A	357,751
		17-FG-P9-11-23-01-117	N/A	60,098
				<u>417,849</u>
Assistance to Firefighters Grant	97.044	EMW-2012-FP-01157	N/A	7
		EMW-2013-FP-00996	N/A	108,268
		EMW-2014-FO-06704	N/A	784,254
		EMW-2014-FP-00910	N/A	233,307
				<u>1,125,836</u>
Cooperating Technical Partners	97.045	EMW-2015-CA-00071-501	N/A	47,902

(Continued)

MIAMI-DADE COUNTY, FLORIDA**SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS AND STATE FINANCIAL ASSISTANCE
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2016**

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:				
Homeland Security Grant Program	97.067	15DS-P9-11-23-23-481	N/A	\$ 79,810
		15DS-P4-11-23-01-322	N/A	9,844
		15DS-P4-11-23-01-321	N/A	18,570
		16DS-T9-11-23-01-310	N/A	98,998
		16DS-T9-11-23-01-327	N/A	5,952
		16DS-T9-11-23-01-428	N/A	168,450
		16DS-T9-11-23-23-313	N/A	80,094
		16-DS-P4-11-23-23-233	N/A	42,965
		15DS-P4-11-23-01-244	N/A	6,927
		16DS-T9-11-16-23-277	N/A	39,375
Passed through City of Miami				
Homeland Security Grant Program	97.067	15DS-P8-11-23-02-453	N/A	788,039
		16DS-U7-11-23-02-368	N/A	129,863
				<u>1,468,887</u>
Staffing for Adequate Fire and Emergency Response (SAFER)	97.083	EMW-2013-FH-00688	N/A	<u>1,256,967</u>
Homeland Security Biowatch Program	97.091	2006-ST-091-000012	N/A	<u>358,933</u>
TOTAL U.S. DEPARTMENT OF HOMELAND SECURITY				<u>\$ 7,613,563</u>
TOTAL FEDERAL EXPENDITURES			\$ 48,060,751	\$ 178,075,717

MIAMI-DADE COUNTY, FLORIDA**SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS AND STATE FINANCIAL ASSISTANCE
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2016**

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	16-BG-83-11-23-01-043	N/A	\$ 104,836
		17-BG-83-11-23-01-050	N/A	7,716
				<u>112,552</u>
Residential Construction Mitigation Project	31.066	16RC-Q3-11-23-01-284	N/A	<u>382,307</u>
Emergency Management Programs	31.067	10-CP-04-11-23-01-162	N/A	8,613
		11-CP-03-11-23-01-275	N/A	11,216
		12-CP-03-11-23-01-205	N/A	11,748
				<u>31,577</u>
Hurricane Shelter Retrofit Project	31.068	15-SR-AA-11-23-01-421	N/A	<u>26,200</u>
TOTAL EXECUTIVE OFFICE OF THE GOVERNOR				<u><u>\$ 552,636</u></u>
FLORIDA DEPARTMENT OF ENVIRONMENTAL PROTECTION:				
Beach Management Funding Assistance Program	37.003	11-DA2	N/A	\$ 4,191,721
Local Government Cleanup Contracting	37.024	S0480	N/A	<u>959,855</u>
Delegated Title V Air Pollution Control Activities	37.043	SO700	N/A	<u>161,058</u>
TOTAL FLORIDA DEPARTMENT OF ENVIRONMENTAL PROTECTION				<u><u>\$ 5,312,634</u></u>

(Continued)

MIAMI-DADE COUNTY, FLORIDA**SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS AND STATE FINANCIAL ASSISTANCE
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2016**

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	\$ 3,566
FLORIDA DEPARTMENT OF STATE:				
State Aid to Libraries	45.030		N/A	\$ 1,353,774
General Program Support (Cultural and Museum Grants)	45.061	166170128	N/A	55,089
		176170100	N/A	22,913
				78,002
				\$ 1,431,776
FLORIDA DEPARTMENT OF TRANSPORTATION:				
Commission for the Transportation Disadvantaged (CTD) Planning Grant Program	55.002	GO244	N/A	\$ 74,679
		GOC69	N/A	26
				74,705
Seaport Grants	55.005	AQH52	N/A	464,568
County Incentive Grant Program	55.008	APF57	N/A	179,405
Intermodal Development Program	55.014	AO199	N/A	385,066
Seaport Investment Program Bond Funded	55.034	AR795	N/A	2,308,972
Right-of-Way Landscaping	N/A	ARA38	N/A	90,656
TOTAL FLORIDA DEPARTMENT OF TRANSPORTATION				\$ 3,503,372

(Continued)

MIAMI-DADE COUNTY, FLORIDA**SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS AND STATE FINANCIAL ASSISTANCE
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2016**

STATE GRANTS	C.S.F.A.	GRANT/CONTRACT NUMBER	PASS-THRU AMOUNT TO SUBRECIPIENT	STATE EXPENDITURES
FLORIDA DEPARTMENT OF CHILDREN AND FAMILIES:				
Community Care for Disabled Adults	60.008	KG071	N/A	\$ 172,534
Homeless Challenge Grant	60.014	KPZ28	N/A	(63)
		KPZ38	\$ 170,710	170,710
			170,710	170,647
Domestic Violence Program	60.134	16-2222 DVS	N/A	531,785
		17-2222 DVS	N/A	138,791
				670,576
Homeless Coalition Support	N/A	KP001	N/A	72,666
Passed through Florida Coalition Against Domestic Violence:				
Domestic Violence Services	N/A	16-2222 DVS	N/A	311,259
		17-2222 DVS	N/A	83,292
				394,551
TOTAL FLORIDA DEPARTMENT OF CHILDREN AND FAMILIES			\$ 170,710	\$ 1,480,974
FLORIDA DEPARTMENT OF HEALTH:				
Emergency Medical Services (EMS) Matching Awards	64.003	M4046	N/A	\$ 54,275
		M4047	N/A	111,001
				165,276
County Grant Awards	64.005	C3013	N/A	10,125
		C4013	N/A	167,565
				177,690
TOTAL FLORIDA DEPARTMENT OF HEALTH				\$ 342,966

(Continued)

MIAMI-DADE COUNTY, FLORIDA**SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS AND STATE FINANCIAL ASSISTANCE
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2016**

STATE GRANTS	C.S.F.A.	GRANT/CONTRACT NUMBER	PASS-THRU AMOUNT TO SUBRECIPIENT	STATE EXPENDITURES
FLORIDA DEPARTMENT OF ELDER AFFAIRS:				
Passed through Alliance on Aging:				
Respite for Elders Living in Everyday Families (RELIEF)	65.006	KR-1517	N/A	\$ (29,264)
		KR-1617	N/A	108,352
		KR-1717	N/A	25,785
				<u>104,873</u>
Passed through Alliance on Aging:				
Local Services Program	65.009	KL-1418	N/A	(209,098)
		KL-1518	N/A	755,264
		KL-1618	N/A	133,176
				<u>679,342</u>
Passed through Alliance on Aging:				
Community Care for the Elderly	65.010	2004-13	N/A	6,696
TOTAL FLORIDA DEPARTMENT OF ELDER AFFAIRS				<u>\$ 790,911</u>
FLORIDA DEPARTMENT OF LAW ENFORCEMENT:				
Statewide Criminal Analysis Laboratory System	71.002	CL005	N/A	\$ 810,742
Victim or Witness Assistance	71.006	VC006	N/A	93,628
TOTAL FLORIDA DEPARTMENT OF LAW ENFORCEMENT				<u>\$ 904,370</u>
FLORIDA DEPARTMENT OF HIGHWAY SAFETY AND MOTOR VEHICLES:				
Florida Arts License Plate Project	76.041	N/A	N/A	\$ 24,625

(Continued)

MIAMI-DADE COUNTY, FLORIDA

**SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS AND STATE FINANCIAL ASSISTANCE
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2016**

STATE GRANTS	C.S.F.A.	GRANT/CONTRACT NUMBER	PASS-THRU AMOUNT TO SUBRECIPIENT	STATE EXPENDITURES
FLORIDA FISH AND WILDLIFE CONSERVATION COMMISSION:				
Invasive Plant Related Services	N/A	11075	N/A	\$ 195,033
Passed through the Recreational Boating and Fishing Foundation:				
Vamos A Pescar Education Fund	N/A	N/A	N/A	23,139
TOTAL FLORIDA DEPARTMENT FISH AND WILDLIFE CONSERVATION				<u>\$ 218,172</u>
FLORIDA DEPARTMENT OF JUVENILE JUSTICE:				
Juvenile Assessment Centers (JAC)	N/A	X1698	N/A	\$ 793,820
		10192	N/A	879,381
				<u>1,673,201</u>
Delinquency Protection	80.029	K6K01	N/A	37,546
TOTAL FLORIDA DEPARTMENT OF JUVENILE JUSTICE				<u>\$ 1,710,747</u>
TOTAL STATE EXPENDITURES			<u>\$ 170,710</u>	<u>\$ 16,276,749</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 Department of Solid Waste Management of Miami-Dade County, Florida (the County) for the year ended September 30, 2016. Consequently, the Schedule does not include the federal award programs and state financial assistance of 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 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. The information in this Schedule is presented in accordance with the 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), 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."

Note 4. Indirect Cost Recovery

The County did not recover its indirect costs using the 10% de minimis indirect cost rate provided under Section 200.414 of the Uniform Guidance.

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
2 CFR 200.516(a)?

 X Yes _____ No

Identification of major programs:

Federal CFDA No.

Name of Federal Program or Cluster

14.267

Continuum of Care Program

20.205

Highway Planning and Construction

93.569

Community Service Block Grant

93.959

Block Grants for Prevention and Treatment of
Substance Abuse

Dollar threshold used to distinguish between type

A and type B programs:

\$3,000,000

Auditee qualified as low-risk auditee?

 X Yes _____ No

(Continued)

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:

<u>State CSFA No.</u>	<u>Name of State Project</u>
37.003	Beach Management Funding Assistance Program
37.024	Local Government Cleanup Contracting
55.034	Seaport Investment Program Bond Funded
60.134	Domestic Violence Program
71.002	Statewide Criminal Analysis Laboratory
Unknown	Juvenile Assessment Centers

Dollar threshold used to distinguish between type

A and type B projects:

\$488,302

(Continued)

Section II – Financial Statement Findings

A. Internal Control

No matters to report

B. Compliance

No matters to report

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

A. Internal Control Over Compliance

Federal Awards

IC 2016-001 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 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 8 out of 20 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.

One out of 20 participants was not eligible to receive services.

Questioned costs: Undeterminable.

Context: The exceptions were noted in 8 of the 20 participants tested.

Effect: Failure to institute proper review and approval controls to comply with the eligibility requirements could result in providing services to non-eligible persons and the possible receipt of improper reimbursements.

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

Federal Awards Programs and State Projects (Continued)

Recommendation: County personnel should comply with 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: During FY2015-16, Community Action and Human Services Department (CAHSD) implemented a quarterly supervisory client file review process that reduced the FY2014-15 error rate by approximately 50%. Effective July 1, 2017, CAHSD will expand the review process from a quarterly to a *monthly* review process to further reduce or eliminate future documentation errors. Training sessions will continue to be provided to new staff as required. The Division Director of the Family and Community Services Division, Wanda Walker, is responsible for administering the corrective measure.

State Projects

No matters to report

B. Compliance

Federal Awards

CF 2016 – 001 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 2016 – 001 – Eligibility

State Projects

No matters to report

Miami-Dade County, Florida

Schedule of Prior Year Audit Findings

Finding #	Finding	Status
2015-01	Eligibility	Not Corrected – See 2016-001 for current year status
2015-02	Allowable Costs/Cost Principles and Activities Allowed/Unallowed	Corrected