

# **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, 2018

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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, 2018, 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, 2019. 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. Our report also included an emphasis of matter paragraph for the adoption of Governmental Accounting Standards Board (GASB) Statement No.75, *Accounting and Financial Reporting for Postemployment Benefits Other Than Pensions*, effective October 1, 2017.

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"> <li>• Miami-Dade Housing Agency - State Housing Initiatives Program</li> <li>• Miami-Dade Housing Agency - Documentary Stamp Surtax Program</li> <li>• Miami-Dade Housing Agency - Other Housing Programs</li> <li>• Miami-Dade County Clerk of the Circuit and County Courts - Special Revenue Fund</li> </ul>	<ul style="list-style-type: none"> <li>governmental activities</li> <li>governmental activities</li> <li>governmental activities</li> <li>governmental activities</li> </ul>
<ul style="list-style-type: none"> <li>• Miami-Dade Housing Agency - Section 8 Allocation Properties Fund</li> <li>• Miami-Dade Housing Agency - Mixed Income Properties Fund</li> <li>• Miami-Dade Water and Sewer Department</li> <li>• Public Health Trust of Miami-Dade County</li> <li>• Miami-Dade Transit Department</li> <li>• Miami-Dade Aviation Department</li> </ul>	<ul style="list-style-type: none"> <li>business-type activities</li> <li>business-type activities</li> <li>business-type activities – major fund</li> <li>business-type activities – major fund</li> <li>business-type activities – major fund</li> <li>business-type activities – major fund</li> </ul>
<ul style="list-style-type: none"> <li>• Miami-Dade Housing Finance Authority</li> <li>• Jackson Memorial Foundation, Inc.</li> </ul>	<ul style="list-style-type: none"> <li>discretely presented component unit</li> <li>discretely presented component unit</li> </ul>
<ul style="list-style-type: none"> <li>• Miami-Dade Housing Agency - State Housing Initiatives Program</li> <li>• Miami-Dade Housing Agency - Documentary Stamp Surtax Program</li> <li>• Miami-Dade Housing Agency - Other Housing Programs</li> <li>• Miami-Dade Housing Agency - Section 8 Allocation Properties Fund</li> <li>• Miami-Dade Housing Agency - Mixed Income Properties Fund</li> <li>• Miami-Dade County Clerk of the Circuit and County Courts - Special Revenue Fund</li> <li>• Miami-Dade County Clerk of the Circuit and County Courts - Agency Fund</li> <li>• Public Health Trust of Miami-Dade County - Pension Trust Fund</li> </ul>	<ul style="list-style-type: none"> <li>aggregate remaining fund information</li> <li>aggregate remaining fund information</li> <li>aggregate remaining fund information</li> <li>aggregate remaining fund information</li> <li>aggregate remaining fund information</li> <li>aggregate remaining fund information</li> <li>aggregate remaining fund information</li> <li>aggregate remaining fund information</li> </ul>

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, 2019

**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, 2018. 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 \$28,137,314, \$156,228,949, \$7,123,190, \$268,551,944, and \$4,381,820, 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, 2018. 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 major state projects for the year ended September 30, 2018.

### **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 Chapter 10.550, Rules of the Auditor General, and which is described in the accompanying schedule of findings and questioned costs as item 2018-002. Our opinion on each major federal program and state project is not modified with respect to this matter.

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

### **Report on Internal Control Over Compliance**

Management of the County is responsible for establishing and maintaining effective internal control over compliance with the types of compliance requirements referred to above. In planning and performing our audit of compliance, we considered the County's internal control over compliance with the types of requirements that could have a direct and material effect on each major federal program and state project to determine the auditing procedures that are appropriate in the circumstances for the purpose of expressing our opinion on compliance for each major federal program and state project and to test and report on internal control over compliance in accordance with 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, material weaknesses may exist that have not been identified. However, we identified a deficiency in internal control over compliance, as described in the accompanying schedule of findings and questioned costs as item 2018-001 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, 2018, 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, 2019, which contained unmodified opinions on those financial statements, a reference to other auditors and included an emphasis of matter paragraph for the adoption of GASB Statement No. 75. 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 US LLP*

Miami, Florida

June 27, 2019, except for our report on the Schedule of Expenditures of Federal Awards and State Financial Assistance, for which the date is March 31, 2019

**MIAMI-DADE COUNTY, FLORIDA**

**SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS AND STATE FINANCIAL ASSISTANCE  
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2018**

FEDERAL GRANTS	C.F.D.A.	GRANT/CONTRACT NUMBER	PASS-THROUGH IDENTIFYING NUMBER	PASS-THROUGH AMOUNT TO SUBRECIPIENT	FEDERAL EXPENDITURES
<b>U. S. DEPARTMENT OF AGRICULTURE</b>					
<b>Passed through Florida Department of Health:</b>					
Child and Adult Care Food Program	10.558		A-3114		\$ 282
			A-3114		3,726
					<u>4,008</u>
<b>Passed through Florida Department of Elder Affairs:</b>					
Child and Adult Care Food Program	10.558		Y6010		11
			Y6010		136,169
					<u>136,180</u>
<b>Child Nutrition Cluster:</b>					
<b>Passed through Florida Department of Agriculture and Consumer Services:</b>					
Summer Food Service Program for Children (SFSPC)	10.559		04-0225		69,152
			04-0225		1,134,865
			N/A		55,070
			N/A		76,173
					<u>1,335,260</u>
<b>Total Child Nutrition Cluster</b>					
<b>Direct Award:</b>					
Agricultural Conservation Easement Program	10.931	5442091501JSM			<u>1,237,425</u>
<b>TOTAL U. S. DEPARTMENT OF AGRICULTURE</b>					<u><u>\$ 2,712,873</u></u>
<b>NATIONAL OCEANIC AND ATMOSPHERIC ADMINISTRATION</b>					
<b>Passed through Coastal States Stewardship Foundation (CSSF):</b>					
Coastal Services Center	11.473		NA16NOS4730007		<u>\$ 31,363</u>
<b>TOTAL NATIONAL OCEANIC AND ATMOSPHERIC ASSOCIATION</b>					<u><u>\$ 31,363</u></u>
<b>U.S. DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT</b>					
<b>CDBG: Entitlement Grants Cluster:</b>					
<b>Passed through Miami-Dade Public Housing and Community Development:</b>					
Community Development Block Grants/Entitlement Grants	14.218		5319		\$ 496
			5341		70,179
			5391		72,240
			5381		124
			5382		1,872
			5384		31,827
			5343		65,938
			5483		46,905
			5481		21,704
			5482		22,089
			5484		13,970
			5587		28,112
			5584		51,930
					<u>427,386</u>
<b>Total CDBG: Entitlement Grants Cluster</b>					<u><u>427,386</u></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, 2018**

FEDERAL GRANTS	C.F.D.A.	GRANT/CONTRACT NUMBER	PASS-THROUGH IDENTIFYING NUMBER	PASS-THROUGH AMOUNT TO SUBRECIPIENT	FEDERAL EXPENDITURES
<b>U.S. DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT (Continued)</b>					
<b>Passed through Florida Department of Children and Families:</b>					
Emergency Solutions Grant Program	14.231		KPZ41	\$ 199,781	\$ 199,781
<b>Direct Award:</b>					
Supportive Housing Program	14.235	FLO463L4D001300		153,886	161,298
Continuum of Care Program	14.267	FL0166L4-FL0532L4		-	400
		FL0165-FL0532		2,975,148	3,334,297
		FL0165 thru FL0658		19,772,493	21,195,155
		FL0166L-FL0532L4		406,002	406,002
				<u>23,153,643</u>	<u>24,935,854</u>
<b>TOTAL U.S. DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT</b>				<u>\$ 23,507,310</u>	<u>\$ 25,724,319</u>
<b>U. S. DEPARTMENT OF THE INTERIOR</b>					
<b>Fish and Wildlife Cluster:</b>					
<b>Passed through State of Florida Fish and Wildlife Conservation Commission:</b>					
Sport Fish Restoration Program	15.605		FWC-17017		\$ 60,000
<b>Total Fish and Wildlife Cluster</b>					<u>60,000</u>
<b>Passed through Florida Department of Agriculture &amp; Consumer Services</b>					
Cooperative Endangered Species Conservation Fund	15.615		022870		118
			FDACS 020836		9
			021623		2
			023976		3,078
					<u>3,207</u>
<b>TOTAL U. S. DEPARTMENT OF THE INTERIOR</b>					<u>\$ 63,207</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, 2018**

FEDERAL GRANTS	C.F.D.A.	GRANT/CONTRACT NUMBER	PASS-THROUGH IDENTIFYING NUMBER	PASS-THROUGH AMOUNT TO SUBRECIPIENT	FEDERAL EXPENDITURES
<b>U.S. DEPARTMENT OF JUSTICE</b>					
<b>Direct Award:</b>					
Office of Violence Against Women Special Projects	16.029	2017-TA-AX-K005		\$	3,853
Services for Trafficking Victims	16.320	2016-VT-BX-K025			211,576
<b>Passed through Disability Independence Group, Inc. (DIG)</b>					
Education, Training and Enhanced Services to End Violence Against and Abuse of Women with Disabilities	16.529		2015-FW-AX-K001		8,622
<b>Passed through Florida Department of Juvenile Justice</b>					
Juvenile Justice & Delinquency Prevention	16.540		10592		5,504
<b>Passed through State of Florida Department of Legal Affairs/Office of Attorney General</b>					
Crime Victim Assistance	16.575		VOCA-2017-00177 VOCA-2017-00404		108,059 610,624
<b>Passed through Florida Coalition Against Domestic Violence</b>					
Crime Victim Assistance	16.575		17-2222-EJ VOCA 18-2222-VOCA-IFP-LEGAL 18-2222-EJ VOCA		(1,428) 76,910 70,386 864,551
<b>Direct Award:</b>					
Drug Court Discretionary Grant Program	16.585	2016-DC-BX-0002 2016-VV-BX-0007			109,511 8,324 117,835
<b>Passed through Florida Coalition Against Domestic Violence</b>					
Violence Against Women Formula Grants	16.588		18-2222-BN 18-2222-LE ENH 19-2222-LE ENH 18-2222 TRANSP		845 45,773 17,076 1,035 64,729
<b>Direct Award:</b>					
Grants to Encourage Arrest Policies and Enforcement of Protection Orders Programs	16.590	2016-WE-AX-0015 2016-JI-AZ-K005		\$ 239,590	242,333 140,118 382,451
State Criminal Alien Assistance Grant	16.606	2014-AP-BX-0123			800,000
Public Safety Partnership and Community Policing Grants	16.710	2015-UL-WX-0011 2016-UL-WX-0023 2017-UL-WX-0034			1,111,908 844,478 22,853 1,979,239

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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, 2018**

FEDERAL GRANTS	C.F.D.A.	GRANT/CONTRACT NUMBER	PASS-THROUGH IDENTIFYING NUMBER	PASS-THROUGH AMOUNT TO SUBRECIPIENT	FEDERAL EXPENDITURES
<b>U.S. DEPARTMENT OF JUSTICE (Continued)</b>					
<b>Direct Award:</b>					
Edward Byrne Memorial Justice Assistance Grant Program	16.738	2015-DJ-BX-0933			\$ 80,220
		2015-DJ-BX-K037			435,753
		2016-DJ-BX-0578			31,941
					<u>547,914</u>
<b>Passed through Florida Department of Law Enforcement</b>					
Edward Byrne Memorial Justice Assistance Grant Program	16.738		2017-JAGC-DADE-9-F9-155		24,471
			2017-JAGC-DADE-11-F9-203		20,842
			2017-JAGC-DADE-8-F9-096		154,825
					<u>200,138</u>
<b>Direct Award:</b>					
DNA Backlog Reduction Program	16.741	2015-DN-BX-0051			487
		2016-DN-BX-0034			630,316
		2017-DN-BX-0055			403,760
					<u>1,034,563</u>
<b>Passed through Florida Department of Law Enforcement</b>					
Paul Coverdell Forensic Sciences Improvement Grant Program	16.742		2016-CD-BX-0030		24,282
			2017-CB-BX-0010		7,770
					<u>32,052</u>
<b>Direct Award:</b>					
Criminal and Juvenile Justice and Mental Health Collaboration Program	16.745	2017-MO-BX-0053			<u>22,915</u>
Byrne Criminal Justice Innovation Program	16.817	2014-AJ-BX-0010			<u>253,014</u>
Equitable Sharing Program	16.922	FL0130000			<u>466,777</u>
<b>TOTAL U.S. DEPARTMENT OF JUSTICE</b>				<u>\$ 239,590</u>	<u>\$ 6,995,733</u>
<b>U. S. DEPARTMENT OF LABOR</b>					
<b>Passed through Florida Department of Education:</b>					
National Farmworkers Jobs Program	17.264		761-4057B-7CFJ1		\$ (2,781)
			761-4058B-8CFJ1		383,000
			761-4059B-9CDJ1		6,840
					<u>387,059</u>
<b>TOTAL U.S. DEPARTMENT OF LABOR</b>					<u>\$ 387,059</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, 2018**

FEDERAL GRANTS	C.F.D.A.	GRANT/CONTRACT NUMBER	PASS-THROUGH IDENTIFYING NUMBER	PASS-THROUGH AMOUNT TO SUBRECIPIENT	FEDERAL EXPENDITURES
<b>U.S. DEPARTMENT OF STATE</b>					
Direct Award:					
Trans-National Crime	19.705	S-INLEC-17-CA-0077			\$ 116,832
		S-INLEC-17-CA-2033			56,256
		S-INLEC-18-CA-2022			432,014
		S-INLEC-18-CA-2027			56,434
		S-INLEC-18-CA-2052			92,382
		S-INLEC-18-CA-2051			18,468
		S-INLEC-18-CA-2076			10,197
					<u>1,182,583</u>
<b>TOTAL U.S. DEPARTMENT OF STATE</b>					<u>\$ 782,583</u>
<b>U.S. DEPARTMENT OF TRANSPORTATION</b>					
Highway Planning and Construction Cluster:					
Passed through the Florida Department of Transportation:					
Highway Planning and Construction	20.205		AQV68		\$ 62,602
			ARB76		38,600
			ARC43		392,895
			ARF61		86,553
			ARJ74		2,124,322
			G0686		250,314
			G0685		195,236
			G0D38		7,553
			G0D39		957
			G0H50		257,979
			G0J52		16,767
			G0K05		55,256
			G0K08		75,605
			G0U46		9,029
			G0U47		9,723
			G0D37		4,605,652
			G0D37		730,491
			G0Y75		741,672
			ARY87		30,339
					<u>9,691,545</u>
Passed through the University of South Florida:					
Highway Planning and Construction	20.205		G0023		149,840
<b>Total Highway Planning and Construction Cluster</b>					<u>9,841,385</u>

(Continued)

**MIAMI-DADE COUNTY, FLORIDA**

**SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS AND STATE FINANCIAL ASSISTANCE  
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2018**

FEDERAL GRANTS	C.F.D.A.	GRANT/CONTRACT NUMBER	PASS-THROUGH IDENTIFYING NUMBER	PASS-THROUGH AMOUNT TO SUBRECIPIENT	FEDERAL EXPENDITURES
<b>U.S. DEPARTMENT OF TRANSPORTATION (Continued)</b>					
<b>Passed through the Florida Department of Transportation:</b>					
Metropolitan Transportation Planning and State and Non-Metropolitan Planning and Research	20.505		ARL85		142,883
			G0638		474,764
			G0H71		364,090
			G0Q85		867,325
					<u>1,849,062</u>
<b>Highway Safety Cluster:</b>					
<b>Passed through the Florida Department of Transportation:</b>					
State and Community Highway Safety	20.600		G0633		<u>108,613</u>
<b>Passed through the Florida Department of Transportation:</b>					
National Priority Safety Programs	20.616		G0Q59	\$	96,829
			G0P57		196,715
					<u>293,544</u>
<b>Total Highway Safety Cluster</b>					
					<u>402,157</u>
<b>TOTAL U.S. DEPARTMENT OF TRANSPORTATION</b>					<u>\$ 12,092,604</u>
<b>U.S. DEPARTMENT OF THE TREASURY:</b>					
<b>Direct Award:</b>					
Equitable Sharing	21.016	FL0130000			<u>\$ 153,200</u>
<b>TOTAL U.S. DEPARTMENT OF THE TREASURY</b>					<u>\$ 153,200</u>
<b>NATIONAL ENDOWMENT FOR THE HUMANITIES:</b>					
<b>Direct Award:</b>					
Promotion of the Arts Grants to Organizations and Individuals	45.024	16-6200-7029		\$	40,000
		17-6200-7045			35,000
					<u>75,000</u>
<b>Passed through Florida Department of State:</b>					
Grants to States	45.310		17-LSTA-B-05		<u>222,919</u>
<b>TOTAL NATIONAL ENDOWMENT OF THE ARTS</b>					<u>\$ 297,919</u>
<b>U.S. DEPARTMENT OF VETERAN'S AFFAIRS:</b>					
<b>Direct Award:</b>					
VA Assistance to United States Paralympic Integrated Adaptive Sports Program	64.034	2018-ASG-51			<u>\$ 49,754</u>
<b>Passed through United States Olympic Committee</b>					
VA Assistance to United States Paralympic Integrated Adaptive Sports Program	64.034		COVERT		<u>232</u>
<b>TOTAL U.S. DEPARTMENT OF VETERAN'S AFFAIRS</b>					<u>\$ 49,986</u>

(Continued)

**MIAMI-DADE COUNTY, FLORIDA**

**SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS AND STATE FINANCIAL ASSISTANCE  
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2018**

FEDERAL GRANTS	C.F.D.A.	GRANT/CONTRACT NUMBER	PASS-THROUGH IDENTIFYING NUMBER	PASS-THROUGH AMOUNT TO SUBRECIPIENT	FEDERAL EXPENDITURES
<b>U.S. ENVIRONMENTAL PROTECTION AGENCY:</b>					
<b>Direct Award:</b>					
Air Pollution Control Program Support	66.001	00402415			\$ 438,329
Surveys, Studies, Research, Investigations, Demonstrations and Special Purpose Activities to the Clean Air Act	66.034	96496115			91,549
<b>TOTAL U.S. ENVIRONMENTAL PROTECTION AGENCY</b>					<u>\$ 529,878</u>
<b>U.S. DEPARTMENT OF EDUCATION:</b>					
<b>Direct Award:</b>					
Adult Education National Leadership Activities	84.191	V191D150034			\$ 54,357
<b>TOTAL U.S. DEPARTMENT OF EDUCATION</b>					<u>\$ 54,357</u>
<b>U. S. ELECTION ASSISTANCE COMMISSION:</b>					
<b>Passed through Florida Department of State and Secretary of State:</b>					
Help America Vote Act Requirements Payments	90.401		2017-2018-0001 DAD		\$ 214,370
			2018-2019-0001 DAD		221,200
<b>TOTAL U.S. ELECTION ASSISTANCE COMMISSION</b>					<u>\$ 435,570</u>
<b>U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES:</b>					
<b>Aging Cluster:</b>					
<b>Passed through Alliance on Aging, Inc.:</b>					
Special Programs for the Aging Title III, Part B Grants for Supportive Services and Senior Services	93.044		AE-1718		\$ 364,361
			AE-1818		642,145
					1,006,506
<b>Passed through Alliance on Aging, Inc.:</b>					
Special Programs for the Aging, Title III, Part C, Nutrition Services and Senior Services	93.045		AE-1818		1,351,163
<b>Total Aging Cluster</b>					<u>2,357,669</u>
<b>Passed through Alliance on Aging, Inc.:</b>					
Special Programs for the Aging Title III, Part B Grants for Supportive National Family Caregiver Support, Title III, Part E	93.052		AE-1818		150,035
<b>Direct Award:</b>					
Substance Abuse and Mental Health Services Projects of Regional and National Significance	93.243	1H79TI026783-01			289,250
<b>Temporary Assistance for Needy Families (TANF) Cluster:</b>					
<b>Passed through Florida Coalition Against Domestic Violence:</b>					
Temporary Assistance for Needy Families	93.558		18-2222 BN		194
			18-2222 DVS		427,759
			19-2222 DVS		125,639
					<u>553,592</u>

(Continued)

**MIAMI-DADE COUNTY, FLORIDA**

**SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS AND STATE FINANCIAL ASSISTANCE  
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2018**

FEDERAL GRANTS	C.F.D.A.	GRANT/CONTRACT NUMBER	PASS-THROUGH IDENTIFYING NUMBER	PASS-THROUGH AMOUNT TO SUBRECIPIENT	FEDERAL EXPENDITURES
<b>U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES: (Continued)</b>					
Passed through Florida Department of Children and Families Temporary Assistance to Needy Families	93.558		KPZ43		34,657
Passed through The Children Trust Temporary Assistance to Needy Families	93.558		41-124		4,355
<b>Total Temporary Assistance for Needy Families (TANF) Cluster</b>					<u>592,604</u>
Passed through Florida Department of Revenue: Child Support Enforcement	93.563		CD313 CSLD3		3,308,539 <u>98,142</u> 3,406,681
Passed through Florida Department of Economic Opportunity: Low-Income Home Energy Assistance	93.568		17-WX-0G-11-23-04-018 17-EA-0F-11-23-01-017		193,190 <u>10,219,344</u> 10,412,534
Passed through Florida Department of Economic Opportunity Community Services Block Grant	93.569		17-SB-0D-11-23-01-116		<u>\$ 3,345,303</u>
<b>Direct Award:</b> Head Start	93.600	04CH010192-02-00 04CH010192-03-02 04CH010192-04-00 04HP0023-02-01 04HP0023-03-02 04HP0023-04-00		\$ 1,313,436 39,054,172 5,061,734	1,431,871 46,587,152 6,425,565 23,471 3,129,216 331,855 <u>57,929,130</u>
Passed through Florida Coalition Against Domestic Violence Family Violence Prevention and Services/Domestic Violence Shelter and Supportive Service	93.671		18-2222 DVS 18-2222 TRANSP 18-2222 BN 19-2222 DVS		305,827 49,632 49 <u>89,172</u> 444,680
<b>Direct Award:</b> HIV Emergency Relief Project Grants	93.914	H89HA00005-26-00 H89HA00005-27-00 H89HA00005-28-00		(25,893) 10,815,312 10,709,028 <u>21,498,447</u>	(25,893) 11,988,109 <u>11,677,026</u> 23,639,242
Passed through Florida Department of Health (FDOH): HIV Care Formula Grants	93.917		DEX33	4,469,367	<u>4,534,500</u>

(Continued)

**MIAMI-DADE COUNTY, FLORIDA**

**SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS AND STATE FINANCIAL ASSISTANCE  
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2018**

FEDERAL GRANTS	C.F.D.A.	GRANT/CONTRACT NUMBER	PASS-THROUGH IDENTIFYING NUMBER	PASS-THROUGH AMOUNT TO SUBRECIPIENT	FEDERAL EXPENDITURES
<b>U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES: (Continued)</b>					
<b>Passed through South Florida Behavioral Health Network, Inc.:</b>					
Block Grants for Community Mental Health Services	93.958		ME225-7-42	193,670	193,670
			ME225-8-42	297,595	297,595
				<u>491,265</u>	<u>491,265</u>
<b>Passed through South Florida Behavioral Health Network, Inc.:</b>					
Block Grants for Prevention and Treatment of Substance Abuse	93.959		ME225-7-34		(7,225)
			ME225-8-34		250,305
			ME225-9-34		71,341
			ME225-8-28		2,083,701
			ME225-9-28		812,726
					<u>3,210,848</u>
<b>TOTAL U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES</b>				<u>\$ 71,888,421</u>	<u>\$ 110,803,741</u>
<b>CORPORATION FOR NATIONAL AND COMMUNITY SERVICE:</b>					
<b>Direct Award:</b>					
Retired and Senior Volunteer Program	94.002	16SRSFL009-2			\$ 90,827
		16SRSFL009-4			9,860
					<u>100,687</u>
<b>Foster Grandparent/Senior Companion Cluster:</b>					
<b>Direct Award:</b>					
Foster Grandparent Program	94.011	16SFSFL006-4			\$ 51,368
		16SFSFL006-3			220,696
					<u>272,064</u>
Senior Companion Program	94.016	16SCSFL003-2			151,518
		16SCSFL003-3			346,303
					<u>497,821</u>
<b>Total Foster Grandparent/Senior Companion Cluster</b>					<u>769,885</u>
<b>TOTAL CORPORATION FOR NATIONAL AND COMMUNITY SERVICE</b>					<u>\$ 870,572</u>
<b>EXECUTIVE OFFICE OF THE PRESIDENT:</b>					
<b>Direct Award:</b>					
High Intensity Drug Trafficking Areas Program	95.001	G17MI0004A			\$ 6,478
		G18MI0004A			374,227
		G19MI0004A			73,398
					<u>454,103</u>
<b>TOTAL EXECUTIVE OFFICE OF THE PRESIDENT</b>					<u>\$ 454,103</u>

(Continued)



**MIAMI-DADE COUNTY, FLORIDA**

**SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS AND STATE FINANCIAL ASSISTANCE  
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2018**

FEDERAL GRANTS	C.F.D.A.	GRANT/CONTRACT NUMBER	PASS-THROUGH IDENTIFYING NUMBER	PASS-THROUGH AMOUNT TO SUBRECIPIENT	FEDERAL EXPENDITURES
<b>U.S. DEPARTMENT OF HOMELAND SECURITY:</b>					
<b>Passed through the United Way of America</b>					
Emergency Food and Shelter National Board Program	97.024		1594-00	\$	<u>185,002</u>
<b>Direct Award:</b>					
National Urban Search & Rescue (US & R) Response System	97.025	EMW-2013-CA-USR-0011			761,240
		EMW-2015-CA-00028-S01			49,017
		EM2-2016-CA-00017-S01			132,833
		EMW-2017-CA-00058-S01			986,347
					<u>1,929,437</u>
<b>Passed through Florida Executive Office of the Governor</b>					
Emergency Management Performance Grants	97.042		17-FG-P9-11-23-01-117		(58,496)
			18-FG-7A-11-23-01-063		451,631
			19-FG-AF-11-23-01-063		120,023
					<u>513,158</u>
<b>Direct Award:</b>					
Assistance to Firefighters Grant	97.044	EMW-2016-FO-06505			80,460
		EMW-2016-FP-00741			185,282
					<u>265,742</u>
Cooperating Technical Partners	97.045	EMW-2015-CA-00071-S01			<u>336,555</u>
Port Security Grant Program	97.056	EMW-2015-PU-00404-S01			38,127
		EMW-2017-PU-00558-S01			88,558
		EMW-2017-PU-00217-S01			24,000
					<u>150,685</u>

(Continued)

**MIAMI-DADE COUNTY, FLORIDA**

**SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS AND STATE FINANCIAL ASSISTANCE  
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2018**

FEDERAL GRANTS	C.F.D.A.	GRANT/CONTRACT NUMBER	PASS-THROUGH IDENTIFYING NUMBER	PASS-THROUGH AMOUNT TO SUBRECIPIENT	FEDERAL EXPENDITURES
<b>U.S. DEPARTMENT OF HOMELAND SECURITY: (Continued)</b>					
<b>Passed through Florida Executive Office of the Governor:</b>					
Homeland Security Grant Program	97.067		17-DS-V4-11-23-01-246	\$	17,800
			17-DS-V4-11-23-01-247		69,605
			18-DS-X1-11-23-02-250		6,316
			18-DS-X1-11-23-02-248		57,547
			18-DS-X1-11-23-01-204		29,460
			17-DS-V4-11-23-02-260		42,000
			17-DS-W1-11-23-01-279		176,844
			18-DS-X1-11-23-01-328		31,032
			16-DS-U8-11-23-23-327		58,891
					<u>489,495</u>
<b>Passed through City of Miami</b>					
Homeland Security Grant Program	97.067		17-DS-VA-11-23-02-346		888,821
			18-DS-X3-11-23-02-376		21,750
					<u>910,571</u>
<b>Direct Award:</b>					
Homeland Security Biowatch Program	97.091	2006-ST-091-000012			<u>373,602</u>
<b>TOTAL U.S. DEPARTMENT OF HOMELAND SECURITY</b>					<u>\$ 5,154,247</u>
<b>TOTAL FEDERAL EXPENDITURES</b>				<b>\$ 95,635,321</b>	<b>\$ 167,593,314</b>

**MIAMI-DADE COUNTY, FLORIDA**

**SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS AND STATE FINANCIAL ASSISTANCE  
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2018**

STATE GRANTS	C.S.F.A.	GRANT/CONTRACT NUMBER	PASS-THRU AMOUNT TO SUBRECIPIENT	TOTAL STATE EXPENDITURES
<b>EXECUTIVE OFFICE OF THE GOVERNOR:</b>				
Emergency Management Programs	31.063	18-BG-W9-11-23-01-060 19-BG-21-11-23-01-030	\$	96,429 <u>34,170</u> <u>130,599</u>
Hurricane Loss Mitigation Program	31.066	18HL-AG-11-23-01-015		<u>229,000</u>
Emergency Management Projects	31.067	10-CP-11-11-23-01-162 11-CP-11-11-23-01-275 12-CP-11-11-23-01-205 13-CP-11-11-23-01-295 14-CP-11-11-23-01-351 15-CP-11-11-23-01-357 16-CP-11-11-23-01-238 17-CP-11-11-23-01-211		1,212 3,339 2,230 10,595 27,034 28,778 27,153 <u>32,402</u> <u>132,743</u>
<b>TOTAL EXECUTIVE OFFICE OF THE GOVERNOR</b>			\$	<u><u>492,342</u></u>
<b>FLORIDA DEPARTMENT OF ENVIRONMENTAL PROTECTION:</b>				
Statewide Surface Water Restoration and Wastewater Projects	37.039	LP13029 LP13104	\$	78,719 <u>58,900</u> <u>137,619</u>
Delegated Title V Air Pollution Control Activities	37.043	TV003		<u>281,157</u>
Petroleum Cleanup	37.UNK	GC891-03		<u>1,191,074</u>
<b>TOTAL FLORIDA DEPARTMENT OF ENVIRONMENTAL PROTECTION</b>			\$	<u><u>1,609,850</u></u>

(Continued)

**MIAMI-DADE COUNTY, FLORIDA**

**SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS AND STATE FINANCIAL ASSISTANCE  
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2018**

STATE GRANTS	C.S.F.A.	GRANT/CONTRACT NUMBER	PASS-THRU AMOUNT TO SUBRECIPIENT	TOTAL STATE EXPENDITURES
<b>FLORIDA DEPARTMENT OF STATE:</b>				
State Aid to Libraries	45.030	18-ST-31		\$ 1,564,381
<b>TOTAL FLORIDA DEPARTMENT OF STATE</b>				<u>\$ 1,564,381</u>
<b>FLORIDA DEPARTMENT OF TRANSPORTATION:</b>				
Commission for the Transportation Disadvantaged (CTD) Planning Grant Program	55.002	G0N70		\$ 47,540
Seaport Grant Programs	55.005	AQH82 GOI76		652,443 <u>1,652,344</u> <u>2,304,787</u>
County Incentive Grant Program (CIGP)	55.008	APF57		<u>313,416</u>
Economic Development Transportation Fund	55.032	G0N06		<u>7,535</u>
Florida Shared-Use Nonmotorized (Sun) Trail Network Program	55.038	G0L04		<u>6,177</u>
<b>TOTAL FLORIDA DEPARTMENT OF TRANSPORTATION</b>				<u>\$ 2,679,455</u>
<b>FLORIDA DEPARTMENT OF CHILDREN AND FAMILIES:</b>				
Community Care for Disabled Adults	60.008	KG071 KG071		\$ 204,760 <u>57,077</u> <u>261,837</u>
Homeless Challenge Grant	60.014	KPZ45 KPZ45		3,820 <u>158,454</u> <u>162,274</u>
Homeless Special Projects	60.027	KP004	\$ 26,932	<u>107,143</u>
Criminal Justice, Mental Health and Substance Abuse Reinvestment Grant Program	60.115	LHZ50	226,829	<u>591,498</u>

(Continued)

**MIAMI-DADE COUNTY, FLORIDA**

**SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS AND STATE FINANCIAL ASSISTANCE  
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2018**

STATE GRANTS	C.S.F.A.	GRANT/CONTRACT NUMBER	PASS-THRU AMOUNT TO SUBRECIPIENT	TOTAL STATE EXPENDITURES
<b>FLORIDA DEPARTMENT OF CHILDREN AND FAMILIES: (Continued)</b>				
<b>Passed through Florida Coalition Against Domestic Violence:</b>				
Domestic Violence Program	60.134	18-2222-BN	\$	23
Child Abuse Domestic Violence Training	60.139	18-2222-BN		139
<b>Passed through Florida Coalition Against Domestic Violence:</b>				
Domestic Violence Services	60.UNK	18-2222-BN		354
		18-2222 DVS		852,479
		18-2222 TRANSP		18,639
		19-2222 DVS		248,866
				<u>1,120,338</u>
<b>TOTAL FLORIDA DEPARTMENT OF CHILDREN AND FAMILIES</b>			<u>\$ 253,761</u>	<u>\$ 2,243,252</u>
<b>FLORIDA DEPARTMENT OF HEALTH:</b>				
County Grant Awards	64.005	C5013	\$	6,598
		C6013	\$	50,805
			<u>50,805</u>	<u>78,639</u>
<b>Passed through Health Foundation of South Florida:</b>				
Culture of Health Award	64.UNK	DEX10		<u>5,000</u>
<b>TOTAL FLORIDA DEPARTMENT OF HEALTH</b>			<u>\$ 50,805</u>	<u>\$ 83,639</u>
<b>FLORIDA DEPARTMENT OF ELDER AFFAIRS:</b>				
<b>Passed through Alliance on Aging:</b>				
Respite for Elders Living in Everyday Families (RELIEF)	65.006	KR-1717	\$	11,097
		KR-1717-1		107,325
		KR-1817		35,521
				<u>153,943</u>

(Continued)

**MIAMI-DADE COUNTY, FLORIDA**

**SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS AND STATE FINANCIAL ASSISTANCE  
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2018**

STATE GRANTS	C.S.F.A.	GRANT/CONTRACT NUMBER	PASS-THRU AMOUNT TO SUBRECIPIENT	TOTAL STATE EXPENDITURES
<b>FLORIDA DEPARTMENT OF ELDER AFFAIRS (Continued)</b>				
<b>Passed through Alliance on Aging:</b>				
Local Services Program	65.009	KL-1718	\$	528,798
		KL-1818		488,245
				<u>1,017,043</u>
<b>Passed through Alliance on Aging:</b>				
Community Care for the Elderly	65.010	2004-13		<u>3,015</u>
<b>TOTAL FLORIDA DEPARTMENT OF ELDER AFFAIRS</b>			\$	<u>1,174,001</u>
<b>FLORIDA DEPARTMENT OF LAW ENFORCEMENT:</b>				
Statewide Criminal Analysis Laboratory System	71.002	CL015	\$	736,037
Victim or Witness Assistance	71.006	VC006		<u>53,568</u>
<b>TOTAL FLORIDA DEPARTMENT OF LAW ENFORCEMENT</b>			\$	<u>789,605</u>
<b>FLORIDA DEPARTMENT OF HIGHWAY SAFETY AND MOTOR VEHICLES:</b>				
Florida Arts License Plate Project	76.041	N/A	\$	22,751
<b>TOTAL FLORIDA DEPARTMENT OF HIGHWAY SAFETY AND MOTOR VEHICLES</b>			\$	<u>22,751</u>
<b>FLORIDA FISH AND WILDLIFE CONSERVATION COMMISSION:</b>				
Invasive Plant Related Services	77.UNK	SE-194	\$	112,500
<b>TOTAL FLORIDA DEPARTMENT FISH AND WILDLIFE CONSERVATION</b>			\$	<u>112,500</u>
<b>TOTAL STATE EXPENDITURES</b>			\$	<u>304,566</u>
			\$	<u>10,771,776</u>

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

N/A is "Not Applicable."

## Miami-Dade County, Florida

### Notes to Schedule of Expenditures of Federal Awards and State Financial Assistance

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#### **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, 2018. 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 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 CFDA #93.914 and #93.917 and the U.S. Department of Transportation for CFDA #20.205 (Transportation Planning Organization only) and #20.505, but not for other federal grants.

**Miami-Dade County, Florida**

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

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**Section I . Summary of Auditors' Results**

Financial Statements

Type of auditor's report issued on whether the financial statements audited were prepared in accordance with GAAP:

Unmodified

Internal control over financial reporting:

Material weakness(es) identified?	_____ Yes	X	No
Significant deficiency(ies) identified?	_____ Yes	X	No
Noncompliance material to financial statements noted?	_____ Yes	X	No

Federal Awards

Internal control over major federal programs:

Material weakness(es) identified?	_____ Yes	X	No
Significant deficiency(ies) identified?	X _____ Yes	_____	None reported

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

<u>Federal CFDA No.</u>	<u>Name of Federal Program or Cluster</u>
16.741	DNA Backlog Reduction Program
93.568	Low-Income Home Energy Assistance
93.600	Head Start
93.917	HIV Care Formula Grants (Ryan White HIV/AIDS Program Part B)

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

\$3,000,000

Auditee qualified as low-risk auditee?	_____ Yes	X	No
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(Continued)



**Miami-Dade County, Florida**

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

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State Financial Assistance:

Internal control over major projects:

Material weakness(es) identified?	_____ Yes	_____ X _____ No
Significant deficiency(ies) identified?	_____ Yes	_____ X _____ None reported

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

Unmodified

Any audit findings disclosed that are required to be reported in accordance with Chapter 10.550, *Rules of the Auditor General*?

_____ Yes	_____ X _____ No
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Identification of major state projects:

<u>State CSFA No.</u>	<u>Name of State Project</u>
45.030	State Aid to Libraries
55.005	Seaport Grant Programs
55.008	County Incentive Grant Program
	Criminal Justice, Mental Health, and Substance Abuse Reinvestment Grant Program
60.115	
60.unknown	Domestic Violence Services

Dollar threshold used to distinguish between type

A and type B projects:

\$323,153

(Continued)

**Miami-Dade County, Florida**

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

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**Section II. Financial Statement Findings**

*A. Internal Control Over Financial Reporting*

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 2018 – 001**

Reporting

U.S. Department of Health and Human Services

**Title:**

**CFDA#:**

**Low Income Home Energy Assistance**

**93.568**

**Criteria:** The County's internal control over the Financial Status Report (FSR) is to have the grant administrator review reports for accuracy, completeness and timeliness prior to submission to grantor.

**Condition:** The County was unable to provide evidence that a timely review took place for one out of two Financial Status Reports.

**Questioned Costs:** Not applicable.

**Context:** This condition is considered to be isolated in nature.

**Effect:** Failure to comply with program requirements could result in loss of grant funding.

**Cause:** The County's control over this grant's reporting requirement was not operating effectively.

**Recommendation:** We recommend the County implement necessary controls to ensure the required reports are filed within a timely manner as required by the granting agencies. The tracking system should be properly and timely monitored to help manage the timely submission of the reports.

**Views of Responsible Officials and Planned Corrective Actions:** The Department has rectified this condition and has established submission deadlines for all grantor agency reports to ensure the timely compliance with financial reporting requirements.

**State Projects**

No matters to report.

**Miami-Dade County, Florida**

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

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*B. Compliance*

**Federal Awards**

**CF 2018 – 002**

Reporting

U.S. Department of Health and Human Services

**Title:**

**CFDA#:**

**Low Income Home Energy Assistance**

**93.568**

**Criteria:** Per the Grant Agreement between the State of Florida Department of Economic Opportunity (DEO) and the County (subrecipient), an electronic copy of the Financial Status Report (FSR) shall be submitted to DEO through the electronic financial management system (eGrants) by the 21st day of the following month.

**Condition:** It was noted one out of two monthly Financial Status Reports selected for testing were filed after the due date stipulated by the agency.

**Questioned Costs:** Unknown.

**Context:** See "Condition" above.

**Effect:** Failure to comply with program requirements could result in loss of grant funding.

**Cause:** The County was not compliant with the grant requirements for timely filing of grant reports.

**Recommendation:** We recommend that County personnel in charge of administering grant compliance, review the County's grant reports to ensure the timeliness and regulatory compliance prior to submission to grantors.

**Views of Responsible Officials and Planned Corrective Actions:** The Department has rectified this condition and has established submission deadlines for all grantor agency reports to ensure the timely compliance with financial reporting requirements.

**State Projects**

No matters to report.

**Miami-Dade County, Florida**

**Schedule of Prior Year Audit Findings**

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<b>Finding #</b>	<b>Program</b>	<b>Finding</b>	<b>Status</b>
2017-001	CFDA No. 93.569 – Community Service Block Grant	Special Tests and Provisions	Corrective action has been taken