

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, 2019

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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***

RSM US LLP

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, 2019, 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, 2020. 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	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 Vizcaya Museum and Gardens Trust, Inc• Miami-Dade Water and Sewer Department• Public Health Trust of Miami-Dade County• Miami-Dade Transit Department• Miami-Dade Aviation Department	business-type activities business-type activities business-type activities 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 Memorial Foundation, Inc.	discretely presented component unit discretely presented component unit
<ul style="list-style-type: none">• Miami-Dade Housing Agency – State Housing Initiatives Program• Miami-Dade Housing Agency – Documentary Stamp Surtax Program• Miami-Dade Housing Agency – Other Housing Programs• Miami-Dade Housing Agency – Section 8 Allocation Properties Fund• Miami-Dade Housing Agency – Mixed Income Properties Fund• Miami-Dade Vizcaya Museum and Gardens Trust, Inc• Miami-Dade County Clerk of the Circuit and County Courts – Special Revenue Fund• Miami-Dade County Clerk of the Circuit and County Courts – Agency Fund• Public Health Trust of Miami-Dade County – Pension Trust Fund	aggregate remaining fund information aggregate remaining fund information aggregate remaining fund information aggregate remaining fund information aggregate remaining fund information Aggregate remaining fund information aggregate remaining fund information aggregate remaining fund information 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, 2020

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, 2019. 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 \$22,132,618, \$148,434,745, \$5,667,371, \$282,261,468, and \$16,021,923, 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, 2019. 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, 2019.

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.

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, 2019, 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, 2020, 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 26, 2020, except for our report on the Schedule of Expenditures
of Federal Awards and State Financial Assistance, for which the date is
March 31, 2020

MIAMI-DADE COUNTY, FLORIDA**SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS AND STATE FINANCIAL ASSISTANCE
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2019**

FEDERAL GRANTS	C.F.D.A.	GRANT/CONTRACT NUMBER	PASS-THROUGH IDENTIFYING NUMBER	PASS-THROUGH AMOUNT TO SUBRECIPIENT	FEDERAL EXPENDITURES
U. S. DEPARTMENT OF AGRICULTURE					
Passed through Florida Department of Elder Affairs					
Child and Adult Care Food Program	10.558		Y6010	\$ 246	
			Y6010		124,750
					<u>124,996</u>
Child Nutrition Cluster:					
Passed through Florida Department of Agriculture and Consumer Services					
Summer Food Service Program for Children (SFSPC)	10.559		04-0225	91,792	
			04-0225		1,616,857
Total Child Nutrition Cluster					<u>1,708,649</u>
TOTAL U. S. DEPARTMENT OF AGRICULTURE				\$	<u>1,833,645</u>
NATIONAL OCEANIC AND ATMOSPHERIC ADMINISTRATION					
Passed through Coastal States Stewardship Foundation (CSSF)					
Office for Coastal Management	11.473		NA16NOS4730007	\$ 125,783	
TOTAL NATIONAL OCEANIC AND ATMOSPHERIC ASSOCIATION				\$	<u>125,783</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		5393	\$ 17,293	
			5481		119,408
			5690		20,580
			5792		5,932
			5786		3,816
			5793		13,214
			5787		5,579
Total CDBG: Entitlement Grants Cluster					<u>185,822</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, 2019**

FEDERAL GRANTS	C.F.D.A.	GRANT/CONTRACT NUMBER	PASS-THROUGH IDENTIFYING NUMBER	PASS-THROUGH AMOUNT TO SUBRECIPIENT	FEDERAL EXPENDITURES
U.S. DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT (Continued)					
Passed through Florida Department of Children and Families Emergency Solutions Grant Program	14.231		KPZ41	\$ 290,000	\$ 290,000
Direct Programs:					
Continuum of Care Program	14.267	FL0165 - FL0658		3,460,964	3,460,964
		FL0166L-FL0532L4		22,357,355	23,710,480
		FL0185-FL0749		1,968,596	2,230,203
				<u>27,786,915</u>	<u>29,401,647</u>
TOTAL U.S. DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT				<u>\$ 28,076,915</u>	<u>\$ 29,877,469</u>
U. S. DEPARTMENT OF THE INTERIOR					
Passed through Florida Department of Agriculture & Consumer Services Cooperative Endangered Species Conservation Fund	15.615		024969	\$	15,135
TOTAL U. S. DEPARTMENT OF THE INTERIOR				\$	<u>15,135</u>
U.S. DEPARTMENT OF JUSTICE					
Direct Programs:					
Office of Violence Against Women Special Projects	16.029	2017-TA-AX-K005		\$	8,823
Services for Trafficking Victims	16.320	2016-VT-BX-K025		\$ 156,777	222,636
		2016-DC-BX-0002			124,365
		2016-VV-BX-0007			140,941
		2018-VT-BX-K089			133,896
				<u>156,777</u>	<u>621,838</u>
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		9,941
Passed through Florida Department of Juvenile Justice Juvenile Justice & Delinquency Prevention	16.540		10592		<u>7,064</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, 2019**

FEDERAL GRANTS	C.F.D.A.	GRANT/CONTRACT NUMBER	PASS-THROUGH IDENTIFYING NUMBER	PASS-THROUGH AMOUNT TO SUBRECIPIENT	FEDERAL EXPENDITURES
U.S. DEPARTMENT OF JUSTICE (continued)					
Passed through State of Florida Department of Legal Affairs/Office of Attorney General					
Crime Victim Assistance	16.575		VOCA-2017-00177	\$	(2,207)
			VOCA-2017-00404		(2,539)
			VOCA-2018-00065		100,658
			VOCA-2018-00068		669,047
Passed through Florida Coalition Against Domestic Violence					
Crime Victim Assistance	16.575		18-2222-VOCA-IFP-LEGAL		(11,286)
			18-2222-EJ-VOCA		(7,876)
			19-2222-IFP-LEGAL-VOCA		286,285
			19-2222-EJ-VOCA		70,936
					<u>1,103,018</u>
Passed through Florida Coalition Against Domestic Violence					
Violence Against Women Formula Grants	16.588		19-2222-DVS-BN		2,826
			19-2222-LE-ENH		33,921
			20-2222-LE-ENH		9,055
			19-2222-DVS-BN	\$ 5,947	5,947
			19-8050-COURTS		71,849
				<u>5,947</u>	<u>123,598</u>
Direct Programs:					
Grants to Encourage Arrest Policies and Enforcement of Protection Orders Programs	16.590	2016-WE-AX-0015		246,999	244,256
		2016-HI-AX-K005		57,959	145,853
				<u>304,958</u>	<u>390,109</u>
State Criminal Alien Assistance Grant	16.606	2019-AP-BX-0723			<u>2,283,505</u>
Public Safety Partnership and Community Policing Grants	16.710	2015-UL-WX-0011			168,096
		2016-UL-WX-0023			1,249,157
		2017-UL-WX-0034			<u>1,029,025</u>
					<u>2,446,278</u>

(Continued)

MIAMI-DADE COUNTY, FLORIDA

**SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS AND STATE FINANCIAL ASSISTANCE
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2019**

FEDERAL GRANTS	C.F.D.A.	GRANT/CONTRACT NUMBER	PASS-THROUGH IDENTIFYING NUMBER	PASS-THROUGH AMOUNT TO SUBRECIPIENT	FEDERAL EXPENDITURES
U.S. DEPARTMENT OF JUSTICE (Continued)					
Direct Programs:					
Edward Byrne Memorial Justice Assistance Grant Program	16.738	2016-DJ-BX-0578		\$	101,478
		2017-DJ-BX-0721			237,252
					<u>338,730</u>
Passed through Florida Department of Law Enforcement					
Edward Byrne Memorial Justice Assistance Grant Program	16.738		2017-MU-BX-0187		157,725
			2017-JAGC-DADE-8-F9-096		22,245
			2019-JAGC-DADE-1-N2-152		147,210
			2019-JAGC-DADE-12-N2-116		12,063
					<u>339,243</u>
Direct Programs:					
DNA Backlog Reduction Program	16.741	2017-DN-BX-0055			250,012
		2018-DN-BX-0111			474,250
					<u>724,262</u>
Passed through Florida Department of Law Enforcement					
Paul Coverdell Forensic Sciences Improvement Grant Program	16.742		2018-CD-BX-0017		32,916
			2017-CD-BX-0010		53,292
					<u>86,208</u>
Direct Programs:					
Criminal and Juvenile Justice and Mental Health Collaboration Program	16.745	2017-MO-BX-0053			<u>29,356</u>
Byrne Criminal Justice Innovation Program	16.817	2014-AJ-BX-0010		\$ 149,297	232,051
		2018-BJ-BX-0160			100,191
				<u>149,297</u>	<u>332,242</u>
Opioid Affected Youth Initiative	16.842	2018-YB-FX-K002		25,000	109,805
Equitable Sharing Program	16.922	FL0130000			<u>867,413</u>
TOTAL U.S. DEPARTMENT OF JUSTICE				<u>\$ 641,979</u>	<u>\$ 9,821,433</u>

(Continued)

MIAMI-DADE COUNTY, FLORIDA**SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS AND STATE FINANCIAL ASSISTANCE
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2019**

FEDERAL GRANTS	C.F.D.A.	GRANT/CONTRACT NUMBER	PASS-THROUGH IDENTIFYING NUMBER	PASS-THROUGH AMOUNT TO SUBRECIPIENT	FEDERAL EXPENDITURES
U. S. DEPARTMENT OF LABOR					
Passed through South Florida Workforce Investment Board					
Workforce Investment Act Youth Activities	17.259		WS-YS-OSY-PY*17-11-00	\$ 523,319	
			WS-YS-OSY-PY*18-11-00		541,936
					<u>1,065,255</u>
Passed through Florida Department of Education					
National Farmworkers Jobs Program	17.264		761-4058B-8CFJ1		12,670
			761-4059B-9CFJ1		399,910
			761-4050B-0CFJ1		32,297
					<u>444,877</u>
TOTAL U.S. DEPARTMENT OF LABOR				\$	<u>1,510,132</u>
U.S. DEPARTMENT OF STATE					
Direct Programs:					
Trans-National Crime	19.705	S-INLEC-18-CA-2022		\$	797
		S-INLEC-18-CA-2027			7,643
		S-INLEC-18-CA-2076			296,028
		S-INLEC-19-CA-0094			738,418
		S-INLEC-19-CA-0191			234,099
		S-INLEC-19-CA-0190			33,694
		S-INLEC-19-CA-0269			<u>168,538</u>
TOTAL U.S. DEPARTMENT OF STATE				\$	<u>1,479,217</u>

(Continued)

MIAMI-DADE COUNTY, FLORIDA**SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS AND STATE FINANCIAL ASSISTANCE
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2019**

FEDERAL GRANTS	C.F.D.A.	GRANT/CONTRACT NUMBER	PASS-THROUGH IDENTIFYING NUMBER	PASS-THROUGH AMOUNT TO SUBRECIPIENT	FEDERAL EXPENDITURES
U.S. DEPARTMENT OF TRANSPORTATION					
Highway Planning and Construction Cluster					
Passed through the Florida Department of Transportation					
Highway Planning and Construction	20.205		ARB76	\$	4,319
			ARF61		130,580
			ARJ74		1,763,109
			G0686		185,811
			G0685		208,216
			G0H50		124,842
			G0J52		234,967
			G0K04		67,217
			G0K06		58,972
			G0K07		58,840
			G0R74		47,094
			G0R75		24,419
			G0U46		1,943
			G0U47		2,271
			G0W48		19,530
			GOW63		91,405
			G0Y75		3,531,335
			APV78		40,465
					<u>6,595,335</u>
Passed through the University of South Florida					
Highway Planning and Construction	20.205		GOY79		175,000
Total Highway Planning and Construction Cluster					<u>6,770,335</u>
Passed through the Florida Department of Transportation					
Metropolitan Transportation Planning and State and Non-Metropolitan Planning and Research	20.505		ARL85		(35,327)
			G0638		308,338
			G0H71		318,154
			G0Q85		509,252
			G1281		1,658,190
					<u>2,758,607</u>
Highway Safety Cluster:					
Passed through the Florida Department of Transportation					
State and Community Highway Safety	20.600		G1122		40,000
			G1050		100,000
					<u>140,000</u>
(Continued)					

MIAMI-DADE COUNTY, FLORIDA**SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS AND STATE FINANCIAL ASSISTANCE
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2019**

FEDERAL GRANTS	C.F.D.A.	GRANT/CONTRACT NUMBER	PASS-THROUGH IDENTIFYING NUMBER	PASS-THROUGH AMOUNT TO SUBRECIPIENT	FEDERAL EXPENDITURES
U.S. DEPARTMENT OF TRANSPORTATION (Continued)					
Passed through the Florida Department of Transportation					
National Priority Safety Programs	20.616		G1142	\$	99,996
Total Highway Safety Cluster					239,996
TOTAL U.S. DEPARTMENT OF TRANSPORTATION				\$	9,768,938
U.S. DEPARTMENT OF THE TREASURY					
Direct Programs:					
Equitable Sharing	21.016	FL0130000		\$	278,780
TOTAL U.S. DEPARTMENT OF THE TREASURY				\$	278,780
NATIONAL ENDOWMENT FOR THE HUMANITIES					
Direct Programs:					
Promotion of the Arts Grants to Organizations and Individuals	45.024	1809295-62-18		\$	70,000
Passed through Florida Department of State					
Grants to States	45.310		18-LSTA-B-05		112,045
			18-LSTA-D-18		2,851
			18-LSTA-B-04		210,217
					325,113
TOTAL NATIONAL ENDOWMENT OF THE ARTS				\$	395,113
U.S. DEPARTMENT OF VETERAN'S AFFAIRS					
Direct Programs:					
VA Assistance to United States Paralympic Integrated Adaptive Sports Program	64.034	2018-ASG-51		\$	20,576
		2019-ASG-50			83,208
TOTAL U.S. DEPARTMENT OF VETERAN'S AFFAIRS				\$	103,784
U.S. ENVIRONMENTAL PROTECTION AGENCY					
Direct Programs:					
Air Pollution Control Program Support	66.001	00402415		\$	426,521
Surveys, Studies, Research, Investigations, Demonstrations and Special Purpose Activities to the Clean Air Act	66.034	96496115			114,479
TOTAL U.S. ENVIRONMENTAL PROTECTION AGENCY				\$	541,000

(Continued)

MIAMI-DADE COUNTY, FLORIDA

**SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS AND STATE FINANCIAL ASSISTANCE
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2019**

FEDERAL GRANTS	C.F.D.A.	GRANT/CONTRACT NUMBER	PASS-THROUGH IDENTIFYING NUMBER	PASS-THROUGH AMOUNT TO SUBRECIPIENT	FEDERAL EXPENDITURES
U.S. DEPARTMENT OF EDUCATION					
Direct Programs:					
Adult Education National Leadership Activities	84.191	V191D150034-17		\$	237,938
TOTAL U.S. DEPARTMENT OF EDUCATION				\$	237,938
U. S. ELECTION ASSISTANCE COMMISSION					
Passed through Florida Department of State and Secretary of State:					
Help America Vote Act Requirements Payments	90.401		2018-2019-0001-DAD	\$	1,212,740
			2018-2019-002-DAD		28,420
			2018-2019-004-DAD		210,977
TOTAL U.S. ELECTION ASSISTANCE COMMISSION				\$	1,452,137
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		AE-1818	\$	608,465
			AA-1918		750,536
					1,359,001
Special Programs for the Aging Title III, Part C, Nutrition Services	93.045		AA-1918		1,591,100
Nutrition Services Incentive Program	93.053		AA-1918		206,115
Total Aging Cluster					3,156,216
Passed through Alliance on Aging, Inc.					
National Family Caregiver Support, Title III, Part E	93.052		AA-1918		274,258
Direct Programs:					
Comprehensive Community Mental Health for Children with Serious Emotional Disturbances (SED)	93.104	1H79SM080142-01		\$	247,657
Substance Abuse and Mental Health Services Projects of Regional and National Significance	93.243	1H79TI026783-01 1H79TI081027-01 1H79TI080838-01			536,041 64,422 81,517
					681,980

(Continued)

MIAMI-DADE COUNTY, FLORIDA

**SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS AND STATE FINANCIAL ASSISTANCE
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2019**

FEDERAL GRANTS	C.F.D.A.	GRANT/CONTRACT NUMBER	PASS-THROUGH IDENTIFYING NUMBER	PASS-THROUGH AMOUNT TO SUBRECIPIENT	FEDERAL EXPENDITURES
U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES (Continued)					
Temporary Assistance for Needy Families (TANF) Cluster					
Passed through Florida Coalition Against Domestic Violence					
Temporary Assistance for Needy Families	93.558		19-2222 BN	\$	3,842
			19-2222 DVS		471,996
			20-2222 DVS		82,970
					<u>558,808</u>
Passed through Florida Department of Children and Families					
Temporary Assistance to Needy Families	93.558		KPZ43		<u>35,000</u>
Total Temporary Assistance for Needy Families (TANF) Cluster					<u>593,808</u>
Passed through Florida Department of Revenue					
Child Support Enforcement	93.563		COC313		4,035,228
Passed through Florida Department of Economic Opportunity					
Low-Income Home Energy Assistance	93.568		LEA18		10,090,769
			LEA19		416,473
			17WX-0G-11-23-04-018		342,273
					<u>10,849,515</u>
Passed through Florida Department of Economic Opportunity					
Community Services Block Grant	93.569		17-SB-0D-11-23-01-116	\$ 1,998	<u>3,035,489</u>
Direct Programs:					
Head Start	93.600	04CH010192-02-00			(105)
		04CH010192-03-01		2,540,056	2,568,949
		04CH010192-04-01		45,352,957	52,778,638
		04CH010192-05-00		3,355,647	4,510,389
		04HP000158-01-00		1,224,155	1,375,536
		04HP000219-01-00		250,177	418,622
		04HP0023-03-03		487,664	649,690
		04HP0023-04-01		2,106,755	3,434,668
				<u>55,317,411</u>	<u>65,736,387</u>
Passed through Florida Department of Revenue					
Child Support Enforcement Demonstrations and Special Projects	93.601		VOCA-2017-MIAMI-DADE SEPARTM-00404		<u>195,485</u>

(Continued)

MIAMI-DADE COUNTY, FLORIDA

**SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS AND STATE FINANCIAL ASSISTANCE
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2019**

FEDERAL GRANTS	C.F.D.A.	GRANT/CONTRACT NUMBER	PASS-THROUGH IDENTIFYING NUMBER	PASS-THROUGH AMOUNT TO SUBRECIPIENT	FEDERAL EXPENDITURES
U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES (Continued)					
Passed through Florida Coalition Against Domestic Violence					
Shelter and Supportive Service	93.671		19-2222 DVS	\$	3,233
			19-2222 DVS	\$ 37,710	381,723
			19-2222-PPN	3,060	3,060
			20-2222 DVS		74,645
				<u>40,770</u>	<u>462,661</u>
Passed through University of Maryland					
Medical Library Assistance	93.879		5UG4LM012340-03		<u>12,393</u>
Direct Programs:					
HIV Emergency Relief Project Grants	93.914	H89HA00005-25-00			(3,619)
		H89HA00005-28-00		4,342,861	13,488,012
		H89HA00005-29-00		<u>4,530,105</u>	<u>12,730,068</u>
				<u>8,872,966</u>	<u>26,214,461</u>
Passed through South Florida Behavioral Health Network					
Block Grants for Prevention and Treatment of Substance Abuse	93.959		ME225-9-34		272,565
			ME225-10-34		95,594
			ME225-8-28		(539)
			ME225-9-28		1,369,519
			ME225-10-28		<u>650,426</u>
					<u>2,387,565</u>
TOTAL U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES				<u>\$ 64,480,802</u>	<u>\$ 117,883,103</u>

(Continued)

MIAMI-DADE COUNTY, FLORIDA

**SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS AND STATE FINANCIAL ASSISTANCE
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2019**

FEDERAL GRANTS	C.F.D.A.	GRANT/CONTRACT NUMBER	PASS-THROUGH IDENTIFYING NUMBER	PASS-THROUGH AMOUNT TO SUBRECIPIENT	FEDERAL EXPENDITURES
CORPORATION FOR NATIONAL AND COMMUNITY SERVICE					
Direct Programs:					
Retired and Senior Volunteer Program	94.002	16SRSFL009		\$	94,237
		19SRSFL001			9,430
					<u>103,667</u>
Foster Grandparent/Senior Companion Cluster					
Foster Grandparent Program	94.011	16SFSFL006			217,902
		19SFSFL006			42,388
					<u>260,290</u>
Senior Companion Program	94.016	16SCSFL003			228,022
		19SCSFL003			210,962
					<u>438,984</u>
Total Foster Grandparent/Senior Companion Cluster					<u>699,274</u>
TOTAL CORPORATION FOR NATIONAL AND COMMUNITY SERVICE				\$	<u>802,941</u>
EXECUTIVE OFFICE OF THE PRESIDENT					
Direct Programs:					
High Intensity Drug Trafficking Areas Program	95.001	G17MI0004A		\$	1,624
		G18MI0004A			435,008
		G19MI0004A			225,661
					<u>662,293</u>
TOTAL EXECUTIVE OFFICE OF THE PRESIDENT				\$	<u>662,293</u>
U.S. DEPARTMENT OF HOMELAND SECURITY					
Passed through the United Way of America					
Emergency Food and Shelter National Board Program	97.024		159400-010	\$	184,427
			159400-010		4,853
					<u>189,280</u>
Direct Programs:					
National Urban Search & Rescue (US & R) Response System	97.025	EMW-2013-CA-USR-0011			3,515,857
		EMW-2015-CA-00028-S01			39,578
		EM2-2016-CA-00017-S01			211,487
		EMW-2017-CA-00058-S01			130,489
		EMW-2018-CA-00024-S01			1,010,506
		EMW-2018-CA-USR-0011			166,774
					<u>5,074,691</u>

(Continued)

MIAMI-DADE COUNTY, FLORIDA**SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS AND STATE FINANCIAL ASSISTANCE
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2019**

FEDERAL GRANTS	C.F.D.A.	GRANT/CONTRACT NUMBER	PASS-THROUGH IDENTIFYING NUMBER	PASS-THROUGH AMOUNT TO SUBRECIPIENT	FEDERAL EXPENDITURES
U.S. DEPARTMENT OF HOMELAND SECURITY (continued)					
Passed through Florida Executive Office of the Governor					
Disaster Grants - Public Assistance (Presidentially Declared Disasters)	97.036		01-RM-L5-11-23-01-036	\$	(2,195)
			06-WL-&K-11-23-02-551		(1,141,771)
			06-KF-B&-11-23-02-505		(11,484)
					<u>(1,155,450)</u>
Passed through Florida Department of Emergency Management					
Disaster Grants - Public Assistance (Presidentially Declared Disasters)	97.036		Z0111		<u>151,040,569</u>
Passed through Florida Executive Office of the Governor					
Emergency Management Performance Grants	97.042		19-FG-AF-11-23-01-063		338,598
			G0056		109,694
					<u>448,292</u>
Direct Programs:					
Assistance to Firefighters Grant	97.044	EMW-2016-FO-06505			(10,820)
		EMW-2016-FP-00741			22,884
					<u>12,064</u>
Cooperating Technical Partners	97.045	EMW-2015-CA-00071-S01			<u>97,550</u>
Port Security Grant Program	97.056	EMW-2018-PU-00446-S01			64,800
		EMW-2017-PU-00558-S01			111,770
		EMW-2017-PU-00217-S01			167,727
					<u>344,297</u>

(Continued)

MIAMI-DADE COUNTY, FLORIDA

**SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS AND STATE FINANCIAL ASSISTANCE
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2019**

FEDERAL GRANTS	C.F.D.A.	GRANT/CONTRACT NUMBER	PASS-THROUGH IDENTIFYING NUMBER	PASS-THROUGH 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		19-DS-01-11-23-01-251	\$	57,000
			17-DS-V4-11-23-01-247		1,765
			18-DS-X1-11-23-02-250		15,924
			18-DS-X1-11-23-02-248		42,392
			18-DS-X1-11-23-01-204		46,983
			17-DS-W1-11-23-01-279		33,156
			18-DS-X1-11-23-01-328		340,473
					<u>537,693</u>
Passed through Florida Department of Emergency Mangement					
Homeland Security Grant Program	97.067		18-DS-X5-11-23-01-282		170,000
			19-DS-01-11-23-01-208		214,612
			19-DS-06-11-23-01-242		949
					<u>385,561</u>
Passed through City of Miami					
Homeland Security Grant Program	97.067		17-DS-VA-11-23-02-346		6,536
			18-DS-X3-11-23-02-376		841,939
					<u>848,475</u>
Direct Programs:					
Homeland Security Biowatch Program	97.091	2006-ST-091-000012			<u>377,544</u>
Passed through City of Miami					
Preparing for Emerging Threats and Hazards	97.133		EMW-2016-GR-00097-S01		<u>78,723</u>
TOTAL U.S. DEPARTMENT OF HOMELAND SECURITY					<u>\$ 158,279,289</u>
TOTAL FEDERAL EXPENDITURES				\$ 93,199,696	\$ 335,068,130

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

MIAMI-DADE COUNTY, FLORIDA**SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS AND STATE FINANCIAL ASSISTANCE
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2019**

STATE GRANTS	C.S.F.A.	GRANT/CONTRACT NUMBER	PASS-THRU AMOUNT TO SUBRECIPIENT	TOTAL STATE EXPENDITURES
EXECUTIVE OFFICE OF THE GOVERNOR				
Emergency Management Programs	31.063	19-BG-21-11-23-01-030 A0034	\$	81,635
				<u>18,627</u>
				<u>100,262</u>
Emergency Management Projects	31.067	18-CP-11-11-23-01-245		<u>8,070</u>
TOTAL EXECUTIVE OFFICE OF THE GOVERNOR			\$	<u><u>108,332</u></u>
FLORIDA DEPARTMENT OF ENVIRONMENTAL PROTECTION				
Beach Management Funding Assistance Program	37.003	17DA1	\$	<u>142,015</u>
Statewide Surface Water Restoration and Wastewater Projects	37.039	LP13027		225,000
		LP13208		33,750
		LP13029		(13,072)
		LP13104		<u>(8,900)</u>
				<u>236,778</u>
Delegated Title V Air Pollution Control Activities	37.043	TV003		<u>147,135</u>
Petroleum Cleanup	37.UNK	GC891-03		<u>1,137,950</u>
TOTAL FLORIDA DEPARTMENT OF ENVIRONMENTAL PROTECTION			\$	<u><u>1,663,878</u></u>

(Continued)

MIAMI-DADE COUNTY, FLORIDA

**SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS AND STATE FINANCIAL ASSISTANCE
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2019**

STATE GRANTS	C.S.F.A.	GRANT/CONTRACT NUMBER	PASS-THRU AMOUNT TO SUBRECIPIENT	TOTAL STATE EXPENDITURES
FLORIDA DEPARTMENT OF FINANCIAL SERVICES				
Local Government Fire Service Grants	43.009	FM445		\$ 183,165
TOTAL FLORIDA DEPARTMENT OF FINANCIAL SERVICES				<u>\$ 183,165</u>
FLORIDA DEPARTMENT OF STATE				
State Aid to Libraries	45.030	19-ST-31		\$ 1,363,324
Acquisition Restoration of Historic Properties	45.032	19.H.SM.300.089		38,250
General Program Support (Cultural and Museum Grants)	45.061	19.c.ps.500.564		9,691
		19.c.ps.180.683		9,588
		156170315		92
		166170128		8
		176170100		18
				<u>19,397</u>
TOTAL FLORIDA DEPARTMENT OF STATE				<u>\$ 1,420,971</u>

(Continued)

MIAMI-DADE COUNTY, FLORIDA**SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS AND STATE FINANCIAL ASSISTANCE
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2019**

STATE GRANTS	C.S.F.A.	GRANT/CONTRACT NUMBER	PASS-THRU AMOUNT TO SUBRECIPIENT	TOTAL STATE EXPENDITURES
FLORIDA DEPARTMENT OF TRANSPORTATION				
Florida Highway Beautification Grant Program	55.003	G1762		\$ 39,492
Seaport Grant Programs	55.005	AQH82		337,273
		GOI76		903,342
		GOR66		5,298,843
		G1447		87,096
				<u>6,626,554</u>
County Incentive Grant Program (CIGP)	55.008	APF57		<u>53,473</u>
Economic Development Transportation Fund	55.032	G0N06		2,985,615
		G0K51		<u>3,000,000</u>
				<u>5,985,615</u>
Seaport Investment Program	55.034	AR795		<u>104,697</u>
Florida Shared-Use Nonmotorized (Sun) Trail Network Program	55.038	G0L04		<u>14,064</u>
Local Transportation Projects	55.039	G0W24		<u>5,000,000</u>
Joint Participation Agreement	55.000	ARA38		<u>692,525</u>
TOTAL FLORIDA DEPARTMENT OF TRANSPORTATION				<u><u>\$ 18,516,420</u></u>

(Continued)

MIAMI-DADE COUNTY, FLORIDA**SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS AND STATE FINANCIAL ASSISTANCE
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2019**

STATE GRANTS	C.S.F.A.	GRANT/CONTRACT NUMBER	PASS-THRU AMOUNT TO SUBRECIPIENT	TOTAL STATE EXPENDITURES
FLORIDA DEPARTMENT OF CHILDREN AND FAMILIES				
Community Care for Disabled Adults	60.008	KG071	\$	147,682
		KG071		51,605
				<u>199,287</u>
Homeless Challenge Grant	60.014	KPZ45		<u>110,589</u>
Homeless Special Projects	60.027	KP004		<u>107,142</u>
Criminal Justice, Mental Health and Substance Abuse Reinvestment Grant Program	60.115	LHZ50		<u>285,730</u>
Passed through Florida Coalition Against Domestic Violence:				
Domestic Violence Program	60.134	19-2222-BN	\$ 6,233	6,233
Child Abuse Domestic Violence Training	60.139	19-2222-BN		1,004
		19-2222-BN	5,918	5,918
			5,918	6,922
Passed through South Florida Behavioral Health Network:				
Substance Abuse and Mental Health- Crisis Prevention and Stabilization Services	60.155	MME 225-9-42	215,700	215,700
Passed through Florida Coalition Against Domestic Violence:				
Domestic Violence Services	60.000	19-2222 BN		4,096
		19-2222 DVS	57,763	934,744
		19-2222 TRANSP	20,472	20,472
		20-2222 DVS	29,265	149,400
			107,500	1,108,712
TOTAL FLORIDA DEPARTMENT OF CHILDREN AND FAMILIES			<u>\$ 335,351</u>	<u>\$ 2,040,315</u>

(Continued)

MIAMI-DADE COUNTY, FLORIDA**SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS AND STATE FINANCIAL ASSISTANCE
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2019**

STATE GRANTS	C.S.F.A.	GRANT/CONTRACT NUMBER	PASS-THRU AMOUNT TO SUBRECIPIENT	TOTAL STATE EXPENDITURES
FLORIDA DEPARTMENT OF HEALTH				
County Grant Awards	64.005	C6013	\$	14,950
		C7013	\$ 40,221	92,928
			40,221	107,878
TOTAL FLORIDA DEPARTMENT OF HEALTH			\$ 40,221	\$ 107,878
FLORIDA DEPARTMENT OF ELDER AFFAIRS				
Passed through Alliance on Aging				
Respite for Elders Living in Everyday Families (RELIEF)	65.006	KR-1817	\$	105,479
		KR-1917		30,438
				135,917
Passed through Alliance on Aging				
Local Services Program	65.009	KL-1818	\$ 222,266	222,266
		KL-1918		147,109
			222,266	369,375
Passed through Alliance on Aging				
Community Care for the Elderly	65.010	2004-13		3,669
TOTAL FLORIDA DEPARTMENT OF ELDER AFFAIRS				\$ 508,961
FLORIDA DEPARTMENT OF LAW ENFORCEMENT				
Statewide Criminal Analysis Laboratory System	71.002	2019-SFA-CL-13-8A-002	\$	730,346
Victim or Witness Assistance	71.006	VC006		28,573
Assistance with Investigative Operations	71.010	2019-SFA-EST-13-9M-015		6,174
TOTAL FLORIDA DEPARTMENT OF LAW ENFORCEMENT				\$ 765,093

(Continued)

MIAMI-DADE COUNTY, FLORIDA**SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS AND STATE FINANCIAL ASSISTANCE
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2019**

STATE GRANTS	C.S.F.A.	GRANT/CONTRACT NUMBER	PASS-THRU AMOUNT TO SUBRECIPIENT	TOTAL STATE EXPENDITURES
FLORIDA DEPARTMENT OF HIGHWAY SAFETY AND MOTOR VEHICLES				
Florida Arts License Plate Project	76.041	N/A	\$ 18,697	\$ 18,697
TOTAL FLORIDA DEPARTMENT OF HIGHWAY SAFETY AND MOTOR VEHICLES			<u>\$ 18,697</u>	<u>\$ 18,697</u>
FLORIDA FISH AND WILDLIFE CONSERVATION COMMISSION				
Florida Boat Improvement Program	77.006	17206		\$ 17,289
Artificial Reef Grants Program	77.007	18107		54,249
Vamos a Pescar	77.000	N/A		<u>10,500</u>
TOTAL FLORIDA DEPARTMENT FISH AND WILDLIFE CONSERVATION				<u>\$ 82,038</u>
TOTAL STATE EXPENDITURES			<u>\$ 394,269</u>	<u>\$ 25,415,748</u>

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

N/A is "Not Applicable."

Miami-Dade County, Florida

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

Note 1. General

The accompanying schedule of expenditures of federal awards and state financial assistance (the Schedule) presents the activity of all federal award programs and state financial assistance projects of the General Government, Miami-Dade County Seaport Department, and the Waste Management Enterprise Fund of the Department of Solid Waste Management of Miami-Dade County, Florida (the County) for the year ended September 30, 2019. 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 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**

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?

Yes

X

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)?

Yes

X

No

Identification of major federal programs:

Federal CFDA No.

Name of Federal Program or Cluster

14.267

Continuum of Care Program

20.205/20.219/20.224/23.003

Highway Planning and Construction Cluster

93.044/93.045/93.053

Aging Cluster

97.025

FEMA Urban Search and Rescue

97.036

Disaster Grants - Public Assistance

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

\$3,000,000

Auditee qualified as low-risk auditee?

Yes

X

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?	<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
-----------------------	-------------------------

Identification of major state projects:

State CSFA No.

Name of State Project

55.005

Seaport Grant Programs

55.032

Economic Development Transportation Fund

55.039

Local Transportation Projects

Dollar threshold used to distinguish between type

A and type B projects:

\$762,472

(Continued)

Miami-Dade County, Florida

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

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

No matters to report.

State Projects

No matters to report.

B. Compliance

Federal Awards

No matters to report.

State Projects

No matters to report.

Miami-Dade County, Florida

Schedule of Prior Year Audit Findings

Finding #	Program	Finding	Status
2018-001	CFDA No. 93.568 – Low Income Home Energy Assistance Grant	Internal Control – Reporting	Corrective action has been taken
2018-002	CFDA No. 93.568 – Low Income Home Energy Assistance Grant	Compliance – Reporting	Corrective action has been taken