

**MIAMI-DADE COUNTY, FLORIDA**

**STATE SINGLE AUDIT REPORT**

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

**MIAMI-DADE COUNTY, FLORIDA**  
**STATE SINGLE AUDIT REPORT**  
**FOR THE YEAR ENDED SEPTEMBER 30, 2024**

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# ANTHONY BRUNSON P.A.

CERTIFIED PUBLIC ACCOUNTANTS & BUSINESS ADVISORS

## INDEPENDENT AUDITOR'S REPORT ON SCHEDULE OF EXPENDITURES OF STATE FINANCIAL ASSISTANCE

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

### Report on the Audit of the Schedule of Expenditures of State Financial Assistance

#### ***Opinion***

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

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

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

We conducted our audit in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States; and the audit requirements described in the Chapter 10.550, Rules of the Auditor General and the Department of Financial Services' State Projects Compliance Supplement. Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Schedule section of our report.

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

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

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

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

Our objectives are to obtain reasonable assurance about whether the Schedule as a whole is free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with generally accepted auditing standards, *Government Auditing Standards*, Chapter 10.550, *Rules of the Auditor General* will always detect a material misstatement when it exists. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting



from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Misstatements are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment made by a reasonable user based on the Schedule.

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

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

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

The financial statements of the governmental activities, the business-type activities, the aggregate discretely presented component units, each major fund, and the aggregate remaining fund information of the County as of and for the year ended September 30, 2024, were audited by other auditors, and they have issued their report thereon dated May 16, 2025. Their audit was performed for the purpose of forming opinions on the financial statements that collectively comprise the County's basic financial statements as a whole, and they issued unmodified opinions thereon.

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

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

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



North Miami, Florida  
July 29, 2025



# ANTHONY BRUNSON P.A.

CERTIFIED PUBLIC ACCOUNTANTS & BUSINESS ADVISORS

## **INDEPENDENT AUDITOR'S REPORT ON COMPLIANCE FOR STATE PROJECT AND REPORT ON INTERNAL CONTROL OVER COMPLIANCE IN ACCORDANCE WITH CHAPTER 10.550, RULES OF THE AUDITOR GENERAL**

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

### **Report on Compliance for Each Major State Financial Assistance Project**

#### ***Opinion on Each Major State Financial Assistance Project***

We have audited Miami-Dade County, Florida's (the County) compliance with the types of compliance requirements identified as subject to audit in the requirements described in the state of Florida Department of Financial Services' State Projects Compliance Supplement, that could have a direct and material effect on each of the County's major state financial assistance projects for the year ended September 30, 2024. The County's major state financial assistance projects are identified in the summary of auditor's results section of the accompanying schedule of findings and questioned costs.

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

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

#### ***Basis for Opinion on Each Major State Financial Assistance Project***

We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America (GAAS); the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States (*Government Auditing Standards*); and the audit requirements of Chapter 10.550, *Rules of the Auditor General*. Our responsibilities under those standards and Chapter 10.550, *Rules of the Auditor General* are further described in the Auditor's Responsibilities for the Audit of Compliance section of our report.

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



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

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

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

Our objectives are to obtain reasonable assurance about whether material noncompliance with the compliance requirements referred to above occurred, whether due to fraud or error, and express an opinion on the County's compliance based on our audit. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with generally accepted auditing standards, *Government Auditing Standards*, and the Chapter 10.550, *Rules of the Auditor General* will always detect material noncompliance when it exists. The risk of not detecting material noncompliance resulting from fraud is higher than that resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Noncompliance with the compliance requirements referred to above is considered material if there is a substantial likelihood that, individually or in the aggregate, it would influence the judgment made by a reasonable user of the report on compliance about the County's compliance with the requirements of each major state project as a whole.

In performing an audit in accordance with generally accepted auditing standards, *Government Auditing Standards*, and the Chapter 10.550, *Rules of the Auditor General*, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material noncompliance, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the County's compliance with the compliance requirements referred to above and performing such other procedures as we considered necessary in the circumstances.
- Obtain an understanding of the County's internal control over compliance relevant to the audit in order to design audit procedures that are appropriate in the circumstances and to test and report on internal control over compliance in accordance with the Chapter 10.550, *Rules of the Auditor General*, but not for the purpose of expressing an opinion on the effectiveness of the County's internal control over compliance. Accordingly, no such opinion is expressed.

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

### ***Other Matters***

The results of our auditing procedures disclosed an instance of noncompliance which are required to be reported in accordance with the Chapter 10.550, *Rules of the Auditor General* which are described in the accompanying schedule of findings and questioned costs as item **2024-001**. Our opinion on each major state financial assistance project is not modified with respect to these matters.

*Government Auditing Standards* requires the auditor to perform limited procedures on the County's response to the noncompliance findings identified in our compliance audit described in the accompanying schedule of findings and questioned costs. The County's response was not subjected to the other auditing procedures applied in the audit of compliance and, accordingly, we express no opinion on the response.

## Report on Internal Control over Compliance

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

*A deficiency in internal control over compliance* exists when the design or operation of a control over compliance does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, noncompliance with a type of compliance requirement of a state financial assistance project on a timely basis. *A material weakness in internal control over compliance* is a deficiency, or a combination of deficiencies, in internal control over compliance, such that there is a reasonable possibility that material noncompliance with a type of compliance requirement of a state financial assistance 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 state financial assistance 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. We consider the deficiencies in internal control over compliance described in the accompanying schedule of findings and questioned costs as items 2024-001, to be a significant deficiency.

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

*Government Auditing Standards* requires the auditor to perform limited procedures on the County's response to the internal control over compliance findings identified in our compliance audit described in the accompanying schedule of findings and questioned costs. The County's response was not subjected to the other auditing procedures applied in the audit of compliance and, accordingly, we express no opinion on the response.

The purpose of this report on internal control over compliance is solely to describe the scope of our testing of internal control over compliance and the results of that testing based on the requirement of Chapter 10.550, *Rules of the Auditor General*. Accordingly, this report is not suitable for any other purpose.



North Miami, Florida  
July 29, 2025

**MIAMI-DADE COUNTY, FLORIDA**  
**SCHEDULE OF EXPENDITURES OF STATE FINANCIAL ASSISTANCE**  
**Year Ended September 30, 2024**

STATE GRANTS	CSFA NUMBER	GRANT/ CONTRACT NUMBER	PASS-THROUGH ENTITY IDENTIFYING NUMBER	PASSED- THROUGH AMOUNT TO SUBRECIPIENTS	STATE EXPENDITURES
<b>EXECUTIVE OFFICE OF THE GOVERNOR</b>					
Direct Programs:					
Emergency Management Programs	31.063	A0386			\$ 89,169
Direct Programs:					
Hurricane Loss Mitigation Program	31.066	B0145		4,680	
Hurricane Loss Mitigation Program	31.066	B0196		80,224	
					<u>84,904</u>
Direct Programs:					
Emergency Management Projects	31.067	T0308		1,926	
Emergency Management Projects	31.067	T0207		8,009	
					<u>9,935</u>
Direct Programs:					
Urban Search and Rescue Sustainment Program	31.078	T0226		551,918	
Direct Programs:					
Sargassum Clean Up Grant Program	31.083	T0338		1,708,259	
					<u>2,444,185</u>
<b>TOTAL EXECUTIVE OFFICE OF THE GOVERNOR</b>					
<b>FLORIDA DEPARTMENT OF ENVIRONMENTAL PROTECTION</b>					
Direct Programs:					
Beach Management Funding Assistance Program	37.003	18DA3		6,250	
Direct Programs:					
Statewide Water Quality Restoration Projects	37.039	C2001		2,201,202	
Direct Programs:					
Delegated Title V Air Pollution Control Activities	37.043	TV027		273,634	
Direct Programs:					
Resilient Florida Program	37.098	22SRP48		117,438	
Direct Programs:					
Coral Reef Protection And Restoration Grant	37.107	C2001		205,000	
					<u>2,803,523</u>
<b>TOTAL FLORIDA DEPARTMENT OF ENVIRONMENTAL PROTECTION</b>					
<b>DEPARTMENT OF COMMERCE</b>					
Direct Programs:					
Division Of Housing And Community Development	40.038	HL183		250,000	
					<u>250,000</u>
<b>TOTAL DEPARTMENT OF COMMERCE</b>					
<b>STATE OF FLORIDA DEPARTMENT OF FINANCIAL SERVICES</b>					
Direct Programs:					
Grants & Aids-Local Government Fire Service Grants	43.009	FM910		179,000	
					<u>179,000</u>
<b>TOTAL STATE OF FLORIDA DEPARTMENT OF FINANCIAL SERVICES</b>					
<b>DEPARTMENT OF STATE AND SECRETARY OF STATE</b>					
Direct Programs:					
Cultural Facilities Grant Program	45.014	18.c.cf.200.454		500,000	
Direct Programs:					
Public Library Construction Program	45.020	20-PLC-15		205,643	
Direct Programs:					
State Aid to Libraries	45.030	19-ST-31		1,195,127	

(Continued)



**MIAMI-DADE COUNTY, FLORIDA**  
**SCHEDULE OF EXPENDITURES OF STATE FINANCIAL ASSISTANCE**  
**Year Ended September 30, 2024**

STATE GRANTS	CSFA NUMBER	GRANT/ CONTRACT NUMBER	PASS-THROUGH ENTITY IDENTIFYING NUMBER	PASSED- THROUGH AMOUNT TO SUBRECIPIENTS	STATE EXPENDITURES
<b>DEPARTMENT OF STATE AND SECRETARY OF STATE (continued)</b>					
<b>Direct Programs:</b>					
Historic Preservation Grants	45.031	24.h.sm.100.028			50,000
Historic Preservation Grants	45.031	24.h.sm.200.038			<u>50,000</u>
					<u>100,000</u>
<b>Direct Programs:</b>					
General Program Support (Cultural And Museum Grants)	45.061	24.c.ps.500.453			106,589
General Program Support (Cultural And Museum Grants)	45.061	24.c.ps.180.746			<u>102,993</u>
					<u>209,582</u>
<b>TOTAL DEPARTMENT OF STATE AND SECRETARY OF STATE</b>					<u>\$ 2,210,352</u>
<b>DEPARTMENT OF EDUCATION AND COMMISSIONER OF EDUCATION</b>					
<b>Direct Programs:</b>					
Coach Aaron Feis Guardian Program	48.140	99B-90210-4D001			<u>\$ 426,202</u>
<b>TOTAL DEPARTMENT OF EDUCATION AND COMMISSIONER OF EDUCATION</b>					<u>\$ 426,202</u>
<b>FLORIDA DEPARTMENT OF TRANSPORTATION (FDOT)</b>					
<b>Direct Programs:</b>					
Florida Commission For The Transportation Disadvantaged (Ctd) Planning Grant Program	55.002	G3028			\$ 25,868
Florida Commission For The Transportation Disadvantaged (Ctd) Planning Grant Program	55.002	G2J05			<u>58,634</u>
					<u>84,502</u>
<b>Direct Programs:</b>					
Seaport Grant Programs	55.005	G2M99			3,777,422
Seaport Grant Programs	55.005	G1Y84			<u>2,244,689</u>
					<u>6,022,111</u>
<b>Direct Programs:</b>					
FDOT District VI NPDES (National Pollutant Discharge Elimination System)	55.024	AS715			4,877
FDOT District VI NPDES (National Pollutant Discharge Elimination System)	55.024	ASX68			<u>308,706</u>
					<u>313,583</u>
<b>Direct Programs:</b>					
Florida Shared-Use Nonmotorized (Sun) Trail Network Program	55.038	G0L04			<u>21,718</u>
<b>Direct Programs:</b>					
Local Transportation Projects	55.039	G2R89			<u>15,000</u>
<b>TOTAL FLORIDA DEPARTMENT OF TRANSPORTATION (FDOT)</b>					<u>\$ 6,456,914</u>
<b>FLORIDA DEPARTMENT OF CHILDREN AND FAMILIES</b>					
<b>Direct Programs:</b>					
Homeless Challenge Grant	60.014	KP009		\$ 239,056	\$ 239,056
Homeless Challenge Grant	60.014	KP009		<u>26,466</u>	<u>26,466</u>
				<u>265,522</u>	<u>265,522</u>
<b>Direct Programs:</b>					
Homeless Grants-In-Aid	60.021	KP009			<u>201,386</u>
<b>Direct Programs:</b>					
Homeless Special Projects	60.027	LP013		<u>445,053</u>	<u>445,053</u>
<b>Direct Programs:</b>					
Criminal Justice, Mental Health, And Substance Abuse Reinvestment Grant	60.115	LH826			<u>125,711</u>

(Continued)

**MIAMI-DADE COUNTY, FLORIDA**  
**SCHEDULE OF EXPENDITURES OF STATE FINANCIAL ASSISTANCE**  
**Year Ended September 30, 2024**

STATE GRANTS	CSFA NUMBER	GRANT/ CONTRACT NUMBER	PASS-THROUGH ENTITY IDENTIFYING NUMBER	PASSED- THROUGH AMOUNT TO SUBRECIPIENTS	STATE EXPENDITURES
<b>FLORIDA DEPARTMENT OF CHILDREN AND FAMILIES (continued)</b>					
<b>Direct Programs:</b>					
Domestic Violence Program	60.134	LN280			22,690
Domestic Violence Program	60.134	LN280			120,616
Domestic Violence Program	60.134	LN214			<u>461,302</u>
					<u>604,608</u>
<b>Direct Programs:</b>					
Child Abuse Domestic Violence Training	60.139	LN280			47,993
Child Abuse Domestic Violence Training	60.139	LN280			71,843
Child Abuse Domestic Violence Training	60.139	LN214			190,715
Child Abuse Domestic Violence Training	60.139	LN214			<u>286,960</u>
					<u>597,511</u>
<b>Direct Programs:</b>					
Substance Abuse And Mental Health-Community Services	60.153	YLH23		<u>1,143,827</u>	<u>1,143,827</u>
<b>Passed - Through South Florida Behavioral Health Network</b>					
Substance Abuse And Mental Health - Crisis Prevention And Stabilization Services	60.155		PSA 13-02	<u>131,120</u>	<u>131,120</u>
<b>TOTAL FLORIDA DEPARTMENT OF CHILDREN AND FAMILIES</b>				<u>\$ 1,985,522</u>	<u>\$ 3,514,738</u>
<b>FLORIDA DEPARTMENT OF HEALTH</b>					
<b>Direct Programs:</b>					
County Grant Awards	64.005	C2443			\$ 4,086
County Grant Awards	64.005	C-1013			<u>11,748</u>
					<u>15,834</u>
<b>TOTAL FLORIDA DEPARTMENT OF HEALTH</b>					<u>\$ 15,834</u>
<b>FLORIDA DEPARTMENT OF ELDER AFFAIRS</b>					
<b>Passed - Through Alliance for Aging, Inc.</b>					
Respite For Elders Living In Everyday Families (Relief)	65.006		KR 2417		\$ 35,139
Respite For Elders Living In Everyday Families (Relief)	65.006		KR 2317		<u>101,933</u>
					<u>137,072</u>
<b>Passed - Through Alliance for Aging, Inc.</b>					
Local Services Programs	65.009		KL-2418	\$ 16,359	16,359
Local Services Programs	65.009		KL-2318	<u>715,726</u>	<u>717,661</u>
				<u>732,085</u>	<u>734,020</u>
<b>TOTAL FLORIDA DEPARTMENT OF ELDER AFFAIRS</b>				<u>\$ 732,085</u>	<u>\$ 871,092</u>
<b>FLORIDA DEPARTMENT OF LAW ENFORCEMENT</b>					
<b>Direct Programs:</b>					
Statewide Criminal Analysis Laboratory System	71.002	Y7003			<u>\$ 582,519</u>
<b>Direct Programs:</b>					
Victim Or Witness Assistance	71.006	FY2021-VWP			<u>(2,706)</u>
<b>Direct Programs:</b>					
Local Firearms Safety Training Program	71.103	9H015			<u>58,726</u>
<b>Direct Programs:</b>					
State Assistance For Fentanyl Eradication (S.A.F.E.) In Florida	71.122	2023-SAFE-SF-045			<u>206,264</u>
<b>TOTAL FLORIDA DEPARTMENT OF LAW ENFORCEMENT</b>					<u>\$ 844,803</u>
<b>FLORIDA DEPARTMENT OF HIGHWAY SAFETY AND MOTOR VEHICLES</b>					
<b>Direct Programs:</b>					
Florida Arts License Plates Project	76.041	N/A		<u>\$ 25,000</u>	<u>\$ 33,202</u>
<b>TOTAL FLORIDA DEPARTMENT OF HIGHWAY SAFETY AND MOTOR VEHICLES</b>				<u>\$ 25,000</u>	<u>\$ 33,202</u>

(Continued)

**MIAMI-DADE COUNTY, FLORIDA**  
**SCHEDULE OF EXPENDITURES OF STATE FINANCIAL ASSISTANCE**  
**Year Ended September 30, 2024**

STATE GRANTS	CSFA NUMBER	GRANT/ CONTRACT NUMBER	PASS-THROUGH ENTITY IDENTIFYING NUMBER	PASSED- THROUGH AMOUNT TO SUBRECIPIENTS	STATE EXPENDITURES
<b>DEPARTMENT OF HIGHWAY SAFETY AND MOTOR VEHICLES</b>					
<i>Passed - Through Sea Turtle Conservancy</i>					
Sea Turtle License Plate Project	76.070		23-041E		\$ 9,344
Sea Turtle License Plate Project	76.070		23-004C		<u>9,344</u>
					<u>18,688</u>
<i>Passed - Through Florida Animal Friend</i>					
Animal Friend License Plate	76.076		AD230201		<u>25,000</u>
					<u>25,000</u>
<b>TOTAL DEPARTMENT OF HIGHWAY SAFETY AND MOTOR VEHICLES</b>					<u>\$ 43,688</u>
<b>FLORIDA DEPARTMENT OF JUVENILE JUSTICE</b>					
<b>Direct Programs:</b>					
Juvenile Assessment Centers (JAC)	80.020	DJJ JAC 10679-05			<u>\$ 919,847</u>
<b>Direct Programs:</b>					
Diversion Services	80.022	10555			<u>778,259</u>
					<u>778,259</u>
<b>FLORIDA DEPARTMENT OF JUVENILE JUSTICE</b>					<u>\$ 1,698,106</u>
<b>TOTAL EXPENDITURES OF STATE FINANCIAL ASSISTANCE</b>				<u>\$ 2,742,607</u>	<u>\$ 21,792,139</u>

(Continued)

**MIAMI-DADE COUNTY, FLORIDA**  
**NOTE TO THE SCHEDULE OF EXPENDITURES OF STATE FINANCIAL ASSISTANCE**  
**Year Ended September 30, 2024**

**NOTE 1 – GENERAL**

The accompanying schedule of expenditures of state financial assistance (the Schedule) presents the activity of all 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, 2024. Consequently, the Schedule does not include the state financial assistance of the Miami-Dade Aviation Department, Miami-Dade Transit Department, Public Health Trust of Miami-Dade County, and the Miami-Dade Housing Agency. 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**

Expenditures reported on the Schedule includes the 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 the audit requirements for Chapter 10.550, *Rules of the Auditor General* of the State of Florida, wherein certain types of expenditures are not allowable or are limited as to reimbursement. Therefore, some amounts presented in this Schedule may differ from amounts presented or used in the preparation of the basic financial statements. Negative amounts shown in the Schedules represent adjustments or credits made in the normal course of business to amounts reported as expenditures in prior years.

**NOTE 3 – SUBRECIPIENTS**

Certain program funds are passed through the County to subrecipient organizations. Subrecipients are noted on the schedule as “pass-through amount to subrecipients.”

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

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

**State Financial Assistance**

Internal control over major State projects:

- Material weakness(es) identified?        Yes   X   No
- Significant deficiency(ies) identified?   X   Yes        None Reported

**Type of Auditors' Report issued on Compliance for each major State Projects:**

**Unmodified Opinion**

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

  X   Yes        No

**Identification of Major State Projects:**

<u>CSFA Numbers</u>	<u>Name of State Projects</u>
31.083	Sargassum Clean Up Grant Program
37.039	Statewide Water Quality Restoration Projects
55.005	Seaport Grant Programs
60.153	Substance Abuse and Mental Health-Community Services

Dollar threshold used to distinguish between

**Type A and Type B programs:**

State

\$653,764

Auditee qualified as low-risk auditee?

       Yes   X   No

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

**Section IV - State Award - Current Year Findings and Questioned Costs**

**A. Internal Control Over Compliance**

**IC 2024-001      Reporting**

**Florida Department of Children and Families – Anti-Violence Initiative CSFA 60.153**

**Criteria:** The grant agreement requires the timely submission of financial and programmatic reports to ensure compliance with grant terms and accountability for grant expenditures. Accurate and timely reporting is essential for maintaining transparency, monitoring grant performance, and ensuring continued funding. An internal control system should be in place to ensure the County complies with grant agreement and other compliance requirements.

**Condition:** We noted that the County Department responsible for administering the Anti-Violence Initiative grant did not submit required financial and programmatic reports within the deadlines established by the grant agreement. Several reports were submitted past the due date.

**Context:** The issue was identified as a recurring problem affecting multiple reporting periods, indicating a systemic deficiency in the grant reporting process.

**Questioned Cost:** Undeterminable

**Cause:** The delays in report submission were primarily due to insufficient internal controls over the reporting process, lack of clear assignment of responsibilities, and inadequate monitoring of reporting deadlines.

**Effect:** Failure to submit reports timely and accurately may result in noncompliance with grant requirements, potential funding delays, or jeopardized future grant funding. Late reporting may also hinder the ability of grant oversight entities to assess program effectiveness and ensure proper use of grant funds.

**Recommendation:** We recommend that the County Department enhance its internal controls to ensure the timely and accurate submission of grant reports by establishing a formalized tracking system for monitoring deadlines and submission statuses, clearly assigning responsibility for report preparation and oversight, and implementing a review process to verify report completeness and accuracy prior to submission, while also providing periodic training on grant reporting requirements.

**Views of responsible officials and planned corrective action:** The Miami-Dade Sheriff's Office is diligently working on a revision of the grant management standards as a new and independent entity. This includes improving internal controls by establishing a formal tracking system for monitoring deadlines and submission status. These standards will include the assignment of responsibilities such as the monitoring of financial and programmatic performance, reporting, and quality control review to ensure completeness and accuracy. Additionally, grants management staff will participate in periodic training to keep abreast of any changes and updates in grants processing. These standards will enable the Miami-Dade Sheriff's Office to maintain the best practices in reporting and compliance with all grant requirements, deadlines, rules, and regulations.

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

**B. Compliance**

**2024-002 Reporting**

**Florida Department of Children and Families – Anti-Violence Initiative CSFA 60.153**

**Criteria:** The grant agreement requires the timely submission of financial and programmatic reports to ensure compliance with grant terms and accountability for grant expenditures. Accurate and timely reporting is essential for maintaining transparency, monitoring grant performance, and ensuring continued funding. An internal control system should be in place to ensure the County complies with grant agreement and other compliance requirements.

**Condition:** We noted that the County Department responsible for administering the Anti-Violence Initiative grant did not submit required financial and programmatic reports within the deadlines established by the grant agreement. Several reports were submitted past the due date.

**Context:** The issue was identified as a recurring problem affecting multiple reporting periods, indicating a systemic deficiency in the grant reporting process.

**Questioned Cost:** Undeterminable

**Cause:** The delays in report submission were primarily due to insufficient internal controls over the reporting process, lack of clear assignment of responsibilities, and inadequate monitoring of reporting deadlines.

**Effect:** Failure to submit reports timely and accurately may result in noncompliance with grant requirements, potential funding delays, or jeopardized future grant funding. Late reporting may also hinder the ability of grant oversight entities to assess program effectiveness and ensure proper use of grant funds.

**Recommendation:** We recommend that the County Department enhance its internal controls to ensure the timely and accurate submission of grant reports by establishing a formalized tracking system for monitoring deadlines and submission statuses, clearly assigning responsibility for report preparation and oversight, and implementing a review process to verify report completeness and accuracy prior to submission, while also providing periodic training on grant reporting requirements.

**Views of responsible officials and planned corrective action:** The Miami-Dade Sheriff's Office is diligently working on a revision of the grant management standards as a new and independent entity. This includes improving internal controls by establishing a formal tracking system for monitoring deadlines and submission status. These standards will include the assignment of responsibilities such as the monitoring of financial and programmatic performance, reporting, and quality control review to ensure completeness and accuracy. Additionally, grants management staff will participate in periodic training to keep abreast of any changes and updates in grants processing. These standards will enable the Miami-Dade Sheriff's Office to maintain the best practices in reporting and compliance with all grant requirements, deadlines, rules, and regulations.

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

**Section V - State Award - Prior Year Findings and Questioned Costs**

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





JUAN FERNANDEZ-BARQUIN  
MIAMI-DADE COUNTY  
CLERK OF THE COURT AND COMPTROLLER

MIAMI-DADE COUNTY  
CORRECTIVE ACTION PLAN

FISCAL YEAR ENDING SEPTEMBER 30, 2024

Finding Number	PLANNED CORRECTIVE ACTION	COMPLETION DATE	RESPONSIBLE CONTACT PERSON
IC 2024-001 2024-002	The Miami-Dade Sheriff's Office is diligently working on a revision of the grant management standards as a new and independent entity. This includes improving internal controls by establishing a formal tracking system for monitoring deadlines and submission status. These standards will include the assignment of responsibilities such as the monitoring of financial and programmatic performance, reporting, and quality control review to ensure completeness and accuracy. Additionally, grants management staff will participate in periodic training to keep abreast of any changes and updates in grants processing. These standards will enable the Miami-Dade Sheriff's Office to maintain the best practices in reporting and compliance with all grant requirements, deadlines, rules, and regulations.	04/18/2025	Lisette Reyes-Wilcox, Commander, Sheriff's Office Management & Budget Office