MIAMI-DADE COUNTY, FLORIDA

SINGLE AUDIT REPORT

FOR THE YEAR ENDED SEPTEMBER 30, 2025

MIAMI-DADE COUNTY, FLORIDA

SINGLE AUDIT REPORT

FOR THE YEAR ENDED SEPTEMBER 30, 2025

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ANTHONY BRUNSON P.A.
CERTIFIED PUBLIC ACCOUNTANTS & BUSINESS ADVISORS

INDEPENDENT AUDITOR'S REPORT ON SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS AND 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 Federal Awards and State Financial Assistance

Opinion

We have audited the schedule of expenditures of federal awards and state financial assistance (the "Schedule") of the Miami-Dade County, Florida (the "County") for the year ended September 30, 2025, and the related notes.

In our opinion, the accompanying schedule of expenditures of federal awards and state financial assistance presents fairly, in all material respects, the expenditures of federal awards and state financial assistance of the County for the year ended September 30, 2025, 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 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* 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*, the Uniform Guidance as well as 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, 2025, were audited by other auditors, and they have issued their report thereon dated June 30, 2026. 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 June 30, 2026, 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
June 30, 2026

CLIENT FOCUSED AB SOLUTION DRIVEN

INDEPENDENT AUDITOR'S REPORT ON COMPLIANCE FOR EACH MAJOR FEDERAL PROGRAM AND STATE PROJECT AND REPORT ON INTERNAL CONTROL OVER COMPLIANCE IN ACCORDANCE WITH UNIFORM GUIDANCE AND 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 Federal Program and State Financial Assistance Project

Opinion on Each Major Federal Program and 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 OMB *Compliance Supplement,* and 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 federal programs, and major state financial assistance projects for the year ended September 30, 2025. The County's major federal programs and 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 federal programs and state financial assistance projects for the year ended September 30, 2025.

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 $55,938,715, $248,262,209, $10,202,817, $582,275,809, and $176,900,734, 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, 2025. Our audit, described below, did not include the operations of the Miami-Dade Aviation Department; Miami-Dade Transit Department; Public Health Trust of Miami-Dade County; and the Miami-Dade Housing Agency, because these departments engaged other auditors to separately perform an audit in accordance with the Uniform Guidance and Chapter 10.550, *Rules of the Auditor General* of the State of Florida.

Basis for Opinion on Each Major Federal Program and 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 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*. Our responsibilities under those standards, the Uniform Guidance 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 federal programs and state financial assistance projects. Our audit does not provide a legal determination of the County's compliance with the compliance requirements referred to above.

Responsibilities of Management for Compliance

Management is responsible for compliance with the requirements referred to above and for the design, implementation, and maintenance of effective internal control over compliance with the requirements of laws, statutes, regulations, rules, and provisions of contracts or grant agreements applicable to the County's federal program and 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*, the Uniform Guidance, and 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 federal program and state project as a whole.

In performing an audit in accordance with generally accepted auditing standards, *Government Auditing Standards*, the Uniform Guidance 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 Uniform Guidance and 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 instances of noncompliance which are required to be reported in accordance with the Uniform Guidance and Chapter 10.550, *Rules of the Auditor General* which are described in the accompanying schedule of findings and questioned costs as items **CF 2025-001, CF 2025-002,** and **CF 2025-003**. Our opinion on each major federal program and 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 federal program or 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 federal program or 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 federal program or 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 item **IC 2025-001**, to be a significant deficiency.

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

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

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



North Miami, Florida
June 30, 2026

MIAMI-DADE COUNTY, FLORIDA
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS ASSISTANCE
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2025

FEDERAL GRANTS	A.L.N.	GRANT/CONTRACT NUMBER	PASS-THROUGH IDENTIFYING NUMBER	PASS-THROUGH AMOUNT TO SUBRECIPIENT	NONCASH ASSISTANCE	FEDERAL EXPENDITURES
UNITED STATES DEPARTMENT OF AGRICULTURE						
Child Nutrition Cluster:						
Passed through FLORIDA DEPARTMENT OF ELDERLY AFFAIRS						
National School Lunch Program	10.555		Y6010			$ 118,406
National School Lunch Program	10.555		Y6010			11,138
						129,544
Passed through FLORIDA DEPARTMENT OF AGRICULTURE & CONSUMER SERVICES						
Summer Food Service Program for Children	10.559		018581			2,654,803
Summer Food Service Program for Children	10.559		018581			824,825
						3,479,627
Total Child Nutrition Cluster						3,609,171
Direct Programs:						
Inflation Reduction Act Urban & Community Forestry Program	10.727	24-DG-11083150-547				660,539
TOTAL UNITED STATES DEPARTMENT OF AGRICULTURE						**$ 4,269,710**
UNITED STATES DEPARTMENT OF COMMERCE						
Direct Programs:						
Regional Technology and Innovation HUBS	11.039	ED24HDQ0G0391				$ 3,889
TOTAL UNITED STATES DEPARTMENT OF COMMERCE						**$ 3,889**
UNITED STATES DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT						
CDBG: Entitlement Grants Cluster:						
Passed through PUBLIC HOUSING & COMMUNITY DEVELOPMENT						
Community Development Block Grants/Entitlement Grants	14.218		IDIS: 6121			$ 8,037
Community Development Block Grants/Entitlement Grants	14.218		IDIS: 5793			70,650
Community Development Block Grants/Entitlement Grants	14.218		IDIS: 5786			28,950
Community Development Block Grants/Entitlement Grants	14.218		IDIS: 5713			(24,370)
						83,267
Total CDBG: Entitlement Grants Cluster						83,267
Passed through FLORIDA DEPARTMENT OF CHILDREN & FAMILIES						
Emergency Solutions Grant Program	14.231		KP009	$ 214,560		216,098
Passed through CITY OF MIAMI						
COVID 19-Home Investment Partnerships Program-ARP ACT	14.239		M21-MP120211			7,950,000
Direct Programs:						
Continuum of Care Program	14.267	FL1036L4D002300				1,089,055
Continuum of Care Program	14.267	FL0982L4D002301		330,269		351,887
Continuum of Care Program	14.267	FL0982L4D002200		83,648		102,343
Continuum of Care Program	14.267	FL0981L4D002301		935,566		980,029
Continuum of Care Program	14.267	FL0981L4D002200		418,518		440,750
Continuum of Care Program	14.267	FL0980L4D002200				300,608
Continuum of Care Program	14.267	FL0944H4D002200		573,800		650,087
Continuum of Care Program	14.267	FL0943H4D002200		829,953		871,925
Continuum of Care Program	14.267	FL0942H4D002200		373,610		404,474
Continuum of Care Program	14.267	FL0941H4D002200		1,930,422		2,103,262
Continuum of Care Program	14.267	FL0940H4D002200		492,233		567,875
Continuum of Care Program	14.267	FL0939H4D002200		230,196		252,787
Continuum of Care Program	14.267	FL0938H4D002200		62,096		64,916
Continuum of Care Program	14.267	FL0937H4D002200		372,707		391,583
Continuum of Care Program	14.267	FL0936H4D002200		136,603		145,433
Continuum of Care Program	14.267	FL0935H4D002200				141,314
Continuum of Care Program	14.267	FL0919L4D002201				228,400
Continuum of Care Program	14.267	FL0919D4D002302				1,780,947
Continuum of Care Program	14.267	FL0918L4D002302		478,873		502,923
Continuum of Care Program	14.267	FL0918L4D002201		65,851		94,705
Continuum of Care Program	14.267	FL0839L4D002304		503,709		516,471
Continuum of Care Program	14.267	FL0839L4D002203		116,349		126,987
Continuum of Care Program	14.267	FL0748L4D002204		4,583		6,027
Continuum of Care Program	14.267	FL0746L4D002305		748,289		789,371
Continuum of Care Program	14.267	FL0746L4D002204		408,926		422,926
Continuum of Care Program	14.267	FL0703L4D002306		639,543		657,947
Continuum of Care Program	14.267	FL0703L4D002205		261,084		271,600
Continuum of Care Program	14.267	FL0657L4D002307		403,975		419,249
Continuum of Care Program	14.267	FL0657L4D002206		135,813		140,236
Continuum of Care Program	14.267	FL0656L4D002206		146,717		152,951
Continuum of Care Program	14.267	FL0655L4D002307		470,981		490,367
Continuum of Care Program	14.267	FL0655L4D002206		216,688		225,306
Continuum of Care Program	14.267	FL0590L4D002308		338,341		342,877
Continuum of Care Program	14.267	FL0590L4D002207		187,847		189,547
Continuum of Care Program	14.267	FL0492L4D002310		1,249,995		1,302,135
Continuum of Care Program	14.267	FL0492L4D002209		524,447		554,403
Continuum of Care Program	14.267	FL0484L4D002209		92,533		96,997
Continuum of Care Program	14.267	FL0442L4D002312		945,960		2,566,701
Continuum of Care Program	14.267	FL0431L4D002211		740		740
Continuum of Care Program	14.267	FL0390L4D002311		414,986		477,661
Continuum of Care Program	14.267	FL0389L4D002412		75,115		76,993
Continuum of Care Program	14.267	FL0389L4D002311		114,540		117,047
Continuum of Care Program	14.267	FL0344L4D002312		694,827		711,206
Continuum of Care Program	14.267	FL0343L4D002312		489,739		502,907
Continuum of Care Program	14.267	FL0343L4D002211		282,520		284,914
Continuum of Care Program	14.267	FL0313L4D002315		9,060		261,992

(Continue)

MIAMI-DADE COUNTY, FLORIDA
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS ASSISTANCE
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2025

FEDERAL GRANTS	A.L.N.	GRANT/CONTRACT NUMBER	PASS-THROUGH IDENTIFYING NUMBER	PASS-THROUGH AMOUNT TO SUBRECIPIENT	NONCASH ASSISTANCE	FEDERAL EXPENDITURES
UNITED STATES DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT (Continued)						
Continuum of Care Program	14.267	FL0312L4D002315		69,174		2,334,720
Continuum of Care Program	14.267	FL0311L4D002315		1,048,629		1,071,717
Continuum of Care Program	14.267	FL0311L4D002214		23,159		27,901
Continuum of Care Program	14.267	FL0228L4D002215		16,792		17,509
Continuum of Care Program	14.267	FL0227L4D002417		207,758		211,048
Continuum of Care Program	14.267	FL0227L4D002316		300,079		307,756
Continuum of Care Program	14.267	FL0222L4D002316		185,569		189,736
Continuum of Care Program	14.267	FL0218L4D002316		975,485		1,007,985
Continuum of Care Program	14.267	FL0218L4D002215				11
Continuum of Care Program	14.267	FL0211L4D002316		251,782		261,261
Continuum of Care Program	14.267	FL0209L4D002417		416		749
Continuum of Care Program	14.267	FL0209L4D002316		3,882		187,979
Continuum of Care Program	14.267	FL0206L4D002316		466,294		482,423
Continuum of Care Program	14.267	FL0202L4D002417				31,832
Continuum of Care Program	14.267	FL0202L4D002316		924,014		1,328,195
Continuum of Care Program	14.267	FL0195L4D002316		5,822,207		5,962,578
Continuum of Care Program	14.267	FL0194L4D002417		71,681		73,441
Continuum of Care Program	14.267	FL0194L4D002316		215,066		220,277
Continuum of Care Program	14.267	FL0191L4D002417		169,476		171,881
Continuum of Care Program	14.267	FL0191L4D002316		1,091,025		1,119,889
Continuum of Care Program	14.267	FL0185L4D002316		740,095		771,837
Continuum of Care Program	14.267	FL0182L4D002316		117,903		3,444,826
Continuum of Care Program	14.267	FL0181L4D002215		79,751		84,057
Continuum of Care Program	14.267	FL0178L4D002417		44,125		45,448
Continuum of Care Program	14.267	FL0178L4D002316		206,321		211,693
Continuum of Care Program	14.267	FL0177L4D002316		63,079		65,212
Continuum of Care Program	14.267	FL0174L4D002316		315,598		322,853
Continuum of Care Program	14.267	FL0170L4D002316		17,838		593,495
Continuum of Care Program	14.267	FL0170L4D002215		7,928		62,770
Continuum of Care Program	14.267	FL0169L4D002417		1,570		2,826
Continuum of Care Program	14.267	FL0169L4D002316		16,542		627,257
				30,244,888		44,412,019
Direct Programs:						
Youth Homelessness Demonstration Program	14.276	FL1061Y4D002200		116,338		157,099
Youth Homelessness Demonstration Program	14.276	FL1058Y4D002200		174,279		198,768
Youth Homelessness Demonstration Program	14.276	FL1056Y4D002200		27,534		54,588
Youth Homelessness Demonstration Program	14.276	FL1054Y4D002200		9,144		12,018
Youth Homelessness Demonstration Program	14.276	FL1053Y4D002200		91,103		96,269
Youth Homelessness Demonstration Program	14.276	FL1052Y4D002200				232,600
Youth Homelessness Demonstration Program	14.276	FL1003Y4D002200				14,655
				418,398		765,997
Passed through LEGAL SERVICES OF GREATER MIAMI INC						
Eviction Protection Grant Program	14.537		HUD-424CBW			18,785
Direct Programs:						
Older Adults Home Modification Grant Program	14.921	FLLHM0055-24				9,133
TOTAL UNITED STATES DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT				**$ 30,877,846**		**$ 53,455,299**
UNITED STATES DEPARTMENT OF THE INTERIOR						
Passed through STATE OF FLORIDA DEPARTMENT OF ENVIRONMENTAL PROTECTION						
Clean Vessel Act	15.616		MV500		$	13,348
Clean Vessel Act	15.616		MV499			13,348
Clean Vessel Act	15.616		MV498			13,348
Clean Vessel Act	15.616		MV497			13,348
Clean Vessel Act	15.616		MV496			13,348
Clean Vessel Act	15.616		MV495			13,348
						80,088
Passed through FLORIDA FISH AND WILDLIFE CONSERVATION COMMISSION						
State Wildlife Grants	15.634		23043			7,617
State Wildlife Grants	15.634		21340			3,936
						11,553
Direct Programs:						
Historic Preservation Fund Grants-In-Aid	15.904	P24AP00192-00				53,519
TOTAL UNITED STATES DEPARTMENT OF THE INTERIOR						**$ 145,159**
UNITED STATES DEPARTMENT OF JUSTICE						
Direct Programs:						
Comprehensive Forensic DNA Analysis Grant Program	16.036	15PBJA-24-GG-02648-DNAX		$ 268,941		$ 268,941
Direct Programs:						
Matthew Shepard and James Byrd, Jr. Hate Crimes Education, Investigation and Prosecution Program	16.040	15PBJA-23-GG-05361-HATE		44,262		44,946
Direct Programs:						
Missing and Unidentified Human Remains (MUHR) Program	16.050	15PBJA-22-GG-04906-MISP		247,941		247,941
Direct Programs:						
Services for Trafficking Victims	16.320	15POVC-21-GK-04076-HT		206,079		206,685
Services for Trafficking Victims	16.320	15POVC-22-GG-03702-HT		30,830		189,183
Services for Trafficking Victims	16.320	15POVC-24-GK-01057-HT		31,560		31,560
				268,469		427,428

(Continued)

MIAMI-DADE COUNTY, FLORIDA
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS ASSISTANCE
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2025

FEDERAL GRANTS	A.L.N.	GRANT/CONTRACT NUMBER	PASS-THROUGH IDENTIFYING NUMBER	PASS-THROUGH AMOUNT TO SUBRECIPIENT	NONCASH ASSISTANCE	FEDERAL EXPENDITURES
UNITED STATES DEPARTMENT OF JUSTICE (Continued)						
Passed through FLORIDA DEPARTMENT OF LEGAL AFFAIRS/ATTORNEY GENERAL						
Crime Victim Assistance	16.575		VOCA-C-2023-MDPD-00261	-		(1,617)
Crime Victim Assistance	16.575		VOCA-C-2024-MDC-ADV-V-00064	-		1,190,797
Crime Victim Assistance	16.575		VOCA-C-2024-Miami-Dade Police Department-00037	948,360		948,360
				948,360		2,137,540
Passed through CITY OF HOMESTEAD						
Violence Against Women Formula Grants	16.588		LN263			12,124
Direct Programs:						
State Criminal Alien Assistance Program	16.606	15PBJA-24-RR-05647-SCAA				1,697,329
Passed through FLORIDA DEPARTMENT OF LAW ENFORCEMENT						
Project Safe Neighborhoods	16.609		15PBJA-22-GG-00735-GUNP/ 3H001			(54)
Direct Programs:						
Public Safety Partnership and Community Policing Grants	16.710	2020-UL-WX-0030		258,021		258,021
Public Safety Partnership and Community Policing Grants	16.710	15JCOPS-21-GG-03418-UHPX		2,205,186		2,205,186
Public Safety Partnership and Community Policing Grants	16.710	15JCOPS-23-GG-01895-TECP		1,976,334		1,976,334
Public Safety Partnership and Community Policing Grants	16.710	15JCOPS-23-GG-01769-PPSE		13,893		13,893
				4,453,435		4,453,435
Passed through FLORIDA DEPARTMENT OF LAW ENFORCEMENT						
Edward Byrne Memorial Justice Assistance Grant Program	16.738		R7196/ 15BJA-22-GG-000656-MUMU			(792)
Edward Byrne Memorial Justice Assistance Grant Program	16.738		6N165			142,560
Edward Byrne Memorial Justice Assistance Grant Program	16.738		6N172			144,642
						286,410
Direct Programs:						
Edward Byrne Memorial Justice Assistance Grant Program	16.738	5PBJA-22-GG-02075-JAGX		82,496		82,496
Direct Programs:						
DNA Backlog Reduction Program	16.741	15PBJA-23-GG-01270-DNAX		515,501		517,762
DNA Backlog Reduction Program	16.741	15PBJA-22-GG-01632-DNAX		300,071		300,071
DNA Backlog Reduction Program	16.741	15PBJA-21-GG-03111-DNAX		-		42,944
				815,572		860,777
Passed through FLORIDA DEPARTMENT OF LAW ENFORCEMENT						
Paul Coverdell Forensic Sciences Improvement Grant Program	16.742		D0346/15PBJA-23-GG-00945-COVE	101,389		28,857
Paul Coverdell Forensic Sciences Improvement Grant Program	16.742		15PBJA-22-GG-01948-COVE	28,857		101,389
				130,247		130,247
Direct Programs:						
Criminal and Juvenile Justice and Mental Health Collaboration Program	16.745	2019-MO-BX-0015		(8,405)		(8,405)
Criminal and Juvenile Justice and Mental Health Collaboration Program	16.745	15PBJA-23-GG-02199-MENT		23,865		23,865
				15,459		15,459
Direct Programs:						
Congressionally Recommended Awards	16.753	15PJDP-24-GG-00769-BRND				518,814
Direct Programs:						
Second Chance Act Reentry Initiative	16.812	15PBJA-24-GG-02398-SMTP		88,513		128,337
Direct Programs:						
Comprehensive Opioid, Stimulant, and Other Substances Use Program	16.838	15PBJA-21-GG-04584-COAP		39,078		39,169
Direct Programs:						
Equitable Sharing	16.922	N/A				465,231
TOTAL UNITED STATES DEPARTMENT OF JUSTICE				**$ 7,402,773**		**$ 11,816,569**
UNITED STATES DEPARTMENT OF LABOR						
Passed through FLORIDA DEPARTMENT OF EDUCATION						
National Farmworker Jobs Program	17.264		761-4056C-6CFJ1			$ 14,753
National Farmworker Jobs Program	17.264		761-4055C-5CFJ1			512,103
						526,856
TOTAL UNITED STATES DEPARTMENT OF LABOR						**$ 526,856**
UNITED STATES DEPARTMENT OF STATE						
Direct Programs:						
Criminal Justice Systems	19.703	SINLEC22CA0255		$ 590,218		$ 590,218
TOTAL UNITED STATES DEPARTMENT OF STATE				**$ 590,218**		**$ 590,218**
UNITED STATES DEPARTMENT OF TRANSPORTATION						
Passed through FLORIDA DEPARTMENT OF TRANSPORTATION						
Highway Planning and Construction	20.205		G2Y49			$ 141,411
Highway Planning and Construction	20.205		G2Y25			141,902
Highway Planning and Construction	20.205		G2X65			67,152
Highway Planning and Construction	20.205		G2X64			128,462
Highway Planning and Construction	20.205		G2W53			39,981
Highway Planning and Construction	20.205		G2W50			43,017
Highway Planning and Construction	20.205		G2W49			104,755
Highway Planning and Construction	20.205		G2H03			151,914
Highway Planning and Construction	20.205		G2855			218,962
Highway Planning and Construction	20.205		G1H85			428

(Continued)

MIAMI-DADE COUNTY, FLORIDA
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS ASSISTANCE
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2025

FEDERAL GRANTS	A.L.N.	GRANT/CONTRACT NUMBER	PASS-THROUGH IDENTIFYING NUMBER	PASS-THROUGH AMOUNT TO SUBRECIPIENT	NONCASH ASSISTANCE	FEDERAL EXPENDITURES
UNITED STATES DEPARTMENT OF TRANSPORTATION (Continued)						
Highway Planning and Construction	20.205		G2X19			6,776,854
Highway Planning and Construction	20.205		G2G34			436,487
Highway Planning and Construction	20.205		G2894			69,911
Highway Planning and Construction	20.205		ASL57			34,763
						8,355,997
Highway Safety Cluster:						
Passed through FLORIDA DEPARTMENT OF TRANSPORTATION						
State and Community Highway Safety	20.600		G3877			199,893
State and Community Highway Safety	20.600		G3508			291,382
State and Community Highway Safety	20.600		G3444			120,316
						611,590
Total Highway Safety Cluster:						611,590
Passed through FLORIDA DEPARTMENT OF TRANSPORTATION						
National Priority Safety Programs	20.616		G2S45			(12,218)
Direct Programs:						
Port Infrastructure Development Program	20.823	693JF72040023				4,392,764
Direct Programs:						
National Infrastructure Investments	20.933	693JF72340017				192,393
Direct Programs:						
Nationally Significant Freight and Highway Projects	20.934	693JF72040008				2,924,399
TOTAL UNITED STATES DEPARTMENT OF TRANSPORTATION						**$ 16,464,926**
THE DEPARTMENT OF THE TREASURY						
Direct Programs:						
Equitable Sharing	21.016	N/A				$ 2,292,725
Passed through FLORIDA DEPARTMENT OF ENVIRONMENTAL PROTECTION						
COVID 19-Coronavirus State and Local Fiscal Recovery Funds-ARP ACT	21.027		22FRP51			142,705
COVID 19-Coronavirus State and Local Fiscal Recovery Funds-ARP ACT	21.027		23FRP38			57,306
COVID 19-Coronavirus State and Local Fiscal Recovery Funds-ARP ACT	21.027		22FRP49			53,147
COVID 19-Coronavirus State and Local Fiscal Recovery Funds-ARP ACT	21.027		23FRP36			625,451
						878,609
TOTAL THE DEPARTMENT OF THE TREASURY						**$ 3,171,335**
UNITED STATES GENERAL SERVICES ADMINISTRATION						
Passed Through FLORIDA DEPARTMENT OF STATE						
Donation of Federal Surplus Personal Property	39.003		N/A		$ 672,500	
TOTAL UNITED STATES GENERAL SERVICES ADMINISTRATION					**$ 672,500**	
NATIONAL ENDOWMENT FOR THE ARTS						
Direct Programs:						
Promotion of the Arts Grants to Organizations and Individuals	45.024	1931348-62-24				$ 100,000
TOTAL NATIONAL ENDOWMENT FOR THE ARTS						**$ 100,000**
UNITED STATES DEPARTMENT OF VETERANS AFFAIRS						
Direct Programs:						
VA Grants for Adaptive Sports Programs for Disabled Veterans and Disabled Members of the Armed Forces	64.034	SPORTS-24-057				$ 65,245
VA Grants for Adaptive Sports Programs for Disabled Veterans and Disabled Members of the Armed Forces	64.034	SPORTS-23-038				7,960
						73,206
TOTAL UNITED STATES DEPARTMENT OF VETERANS AFFAIRS						**$ 73,206**
UNITED STATES DEPARTMENT OF ENVIROMENTAL PROTECTION AGENCY						
Direct Programs:						
Surveys, Studies, Research, Investigations, Demonstrations, and Special Purpose Activities Relating to Clean Air Act	66.034	02D45523				$ 12,366
Direct Programs:						
Climate Pollution Reduction Grants	66.046	5D-02D57223-0				331,088
TOTAL UNITED STATES DEPARTMENT OF ENVIROMENTAL PROTECTION AGENCY						**$ 343,454**
UNITED STATES DEPARTMENT OF ENERGY						
Passed through FLORIDA DEPARTMENT OF ECONOMIC OPPORTUNITY						
Weatherization Assistance for Low-Income Persons	81.042		E2009			$ 1,088,339
Direct Programs:						
Energy Efficiency and Conservation Block Grant Program	81.128	DE-SE0000221				625,119
TOTAL UNITED STATES DEPARTMENT OF ENERGY						**$ 1,713,458**

MIAMI-DADE COUNTY, FLORIDA
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS ASSISTANCE
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2025

FEDERAL GRANTS	A.L.N.	GRANT/CONTRACT NUMBER	PASS-THROUGH IDENTIFYING NUMBER	PASS-THROUGH AMOUNT TO SUBRECIPIENT	NONCASH ASSISTANCE	FEDERAL EXPENDITURES
ELECTION ASSISTANCE COMMISSION						
Passed through FLORIDA DEPARTMENT OF STATE						
HAVA Election Security Grants	90.404		24.e.an.000.043			$ 14,925
TOTAL ELECTION ASSISTANCE COMMISSION						**$ 14,925**
UNITED STATES DEPARTMENT OF HEALTH AND HUMAN SERVICES						
Aging Cluster:						
Passed through ALLIANCE FOR AGING, INC						
Special Programs for the Aging, Title III, Part B, Grants for Supportive Services and Senior Centers	93.044		AA-2418			$ 57,223
Special Programs for the Aging, Title III, Part B, Grants for Supportive Services and Senior Centers	93.044		AA-2518			676,420
COVID 19-Special Programs for the Aging, Title III, Part B, Grants for Supportive Services and Senior Centers-ARP Act	93.044		RP-2118.3			331
						733,975
Passed through ALLIANCE FOR AGING, INC						
COVID 19-Special Programs for the Aging, Title III, Part C, Nutrition Services-ARP Act	93.045		RP-2118.3			5,379
COVID 19-Special Programs for the Aging, Title III, Part C, Nutrition Services-ARP Act	93.045		RP-2118.3			57,771
Special Programs for the Aging, Title III, Part C, Nutrition Services	93.045		AA-2518			907,066
Special Programs for the Aging, Title III, Part C, Nutrition Services	93.045		AA-2518			844,753
Special Programs for the Aging, Title III, Part C, Nutrition Services	93.045		AA-2418			494,438
Special Programs for the Aging, Title III, Part C, Nutrition Services	93.045		AA-2418			112,971
						2,422,378
Passed through ALLIANCE FOR AGING, INC						
Nutrition Services Incentive Program	93.053		AA-2518	$ 70,021		121,985
Nutrition Services Incentive Program	93.053		AA-2418	112,472		144,863
				182,493		266,847
Total Aging Cluster:				182,493		3,423,199
Passed through ALLIANCE FOR AGING, INC						
COVID 19-National Family Caregiver Support, Title III, Part E-ARP Act	93.052		RP-2118.3			5,244
National Family Caregiver Support, Title III, Part E	93.052		AA-2518			189,511
National Family Caregiver Support, Title III, Part E	93.052		AA-2418			52,242
						246,997
Direct Programs:						
Substance Abuse and Mental Health Services Projects of Regional and National Significance	93.243	H79TI087315				291,501
Substance Abuse and Mental Health Services Projects of Regional and National Significance	93.243	1H79TI086230				333,883
Substance Abuse and Mental Health Services Projects of Regional and National Significance	93.243	1H79TI081906				64,894
Substance Abuse and Mental Health Services Projects of Regional and National Significance	93.243	1H79TI081027				10,088
Substance Abuse and Mental Health Services Projects of Regional and National Significance	93.243	1H79TI080838				154
Substance Abuse and Mental Health Services Projects of Regional and National Significance	93.243	1H79SM084338-01				109,202
						809,721
Passed through CHRISTOPHER AND DANA REEVE FOUNDATION						
Paralysis Resource Center	93.325		90PRRC0006-04			19,436
TANF Cluster:						
Passed through FLORIDA DEPARTMENTARTMENT OF CHILDREN AND FAMILIES						
Temporary Assistance for Needy Families	93.558		LN280			137,359
Temporary Assistance for Needy Families	93.558		LN280			549,561
Temporary Assistance for Needy Families	93.558		LN214			(4,573)
Temporary Assistance for Needy Families	93.558		KP009	46,346		46,346
				46,346		728,693
Total TANF Cluster				46,346		728,693
Passed through FLORIDA DEPARTMENT OF REVENUE						
Child Support Services	93.563		CDC13			2,739,405
Passed through FL DEPARTMENT OF ECONOMIC OPPORTUNITY						
Low-Income Home Energy Assistance	93.568		E2242			277,310
Low-Income Home Energy Assistance	93.568		E2009			12,335,262
Low-Income Home Energy Assistance	93.568		E2009			7,486,819
Low-Income Home Energy Assistance	93.568		E2009			(109)
						20,099,282
Passed through FL DEPARTMENT OF ECONOMIC OPPORTUNITY						
Community Services Block Grant	93.569		E2009			2,919,167
Head Start Cluster:						
Direct Programs:						
Head Start	93.600	04HP000586-02-00		365,774		631,517
Head Start	93.600	04HP000586-01-00		1,967,110		3,313,379
Head Start	93.600	04HP000585-02-00		1,202,006		1,454,763
Head Start	93.600	04HP000585-01-00		10,840,219		12,660,025
Head Start	93.600	04CH012096-05-00		6,584,272		8,459,987
Head Start	93.600	04CH012096-04-00		56,738,583		66,905,495
				77,697,964		93,425,166
Total Head Start Cluster:				77,697,964		93,425,166
Passed through FLORIDA DEPARTMENT OF REVENUE						
Child Support Enforcement Demonstrations and Special Projects	93.601		CSLD4	105,263		105,263
Passed through FLORIDA DEPARTMENT OF CHILDREN AND FAMILIES						
Family Violence Prevention and Services/Domestic Violence Shelter and Supportive Services	93.671		LN280			237,337
Family Violence Prevention and Services/Domestic Violence Shelter and Supportive Services	93.671		LN280			151,524
Family Violence Prevention and Services/Domestic Violence Shelter and Supportive Services	93.671		LN280			970,800
Family Violence Prevention and Services/Domestic Violence Shelter and Supportive Services	93.671		LN214			(5,736)
						1,353,926

(Continue)

MIAMI-DADE COUNTY, FLORIDA
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS ASSISTANCE
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2025

FEDERAL GRANTS	A.L.N.	GRANT/CONTRACT NUMBER	PASS-THROUGH IDENTIFYING NUMBER	PASS-THROUGH AMOUNT TO SUBRECIPIENT	NONCASH ASSISTANCE	FEDERAL EXPENDITURES
UNITED STATES DEPARTMENT OF HEALTH AND HUMAN SERVICES (Continued)						
Direct Programs:						
Ending the HIV Epidemic: A Plan for America — Ryan White HIV/AIDS Program Parts A and B	93.686	2 UT8HA33946-06-00		314,784		460,855
Ending the HIV Epidemic: A Plan for America — Ryan White HIV/AIDS Program Parts A and B	93.686	6 UT8HA33946-05-01		2,953,785		3,112,163
				3,268,569		3,573,017
Passed through SOUTH FLORIDA BEHAVIORAL HEALTH NETWORK						
Opioid STR	93.788		ME 225-14-28			27,000
Opioid STR	93.788		ME-225-14-14			420,260
Opioid STR	93.788		ME-225-13-14			(23,263)
						423,997
Direct Programs:						
HIV Emergency Relief Project Grants	93.914	6 H89HA00005		11,344,661		12,335,889
HIV Emergency Relief Project Grants	93.914	6 H89HA00005		13,224,465		14,224,486
				24,569,126		26,560,375
Passed through SOUTH FLORIDA BEHAVIORAL HEALTH NETWORK						
Block Grants for Community Mental Health Services	93.958		PSA 14-02	190,489		190,489
Passed through SOUTH FLORIDA BEHAVIORAL HEALTH NETWORK						
Block Grants for Prevention and Treatment of Substance Abuse	93.959		ME 225-14-34			185,875
Block Grants for Prevention and Treatment of Substance Abuse	93.959		KHME2-01-34			131,943
Block Grants for Prevention and Treatment of Substance Abuse	93.959		ME 225-14-28			1,803,077
Block Grants for Prevention and Treatment of Substance Abuse	93.959		KHME2-01-28			434,876
						2,555,771
TOTAL UNITED STATES DEPARTMENT OF HEALTH AND HUMAN SERVICES				**$ 106,060,251**		**$ 159,173,903**
THE CORPORATION FOR NATIONAL AND COMMUNITY SERVICE						
Direct Programs:						
Americorps Seniors Retired and Senior Volunteer Program (RSVP) 94.002	94.002	25SRHFL005				$ 29,655
AmeriCorps Seniors Retired and Senior Volunteer Program (RSVP) 94.002	94.002	22SRHFL006				38,830
						68,485
Foster Grandparent/Senior Companion Cluster:						
Direct Programs:						
AmeriCorps Seniors Foster Grandparent Program (FGP) 94.011	94.011	22SFHFL005				274,091
AmeriCorps Seniors Foster Grandparent Program (FGP) 94.011	94.011	22SFHFL005				(11,379)
						262,712
Direct Programs:						
AmeriCorps Seniors Senior Companion Program (SCP) 94.016	94.016	22SCHFL002				547,583
Total Foster Grandparent/Senior Companion Cluster						810,295
TOTAL CORPORATION FOR NATIONAL AND COMMUNITY SERVICE						**$ 878,780**
EXECUTIVE OFFICE OF THE PRESIDENT						
Direct Programs:						
High Intensity Drug Trafficking Areas Program	95.001	G23MI0004A		$ 71,675		$ 71,675
High Intensity Drug Trafficking Areas Program	95.001	G22MI0004A		23,558		23,558
High Intensity Drug Trafficking Areas Program	95.001	G24MI0004A		130,873		130,873
				226,106		226,106
TOTAL EXECUTIVE OFFICE OF THE PRESIDENT				**$ 226,106**		**$ 226,106**
UNITED STATES DEPARTMENT OF HOMELAND SECURITY						
Passed through UNITED WAY OF AMERICA						
Emergency Food and Shelter National Board Program	97.024		40-1594-00 010			$ 5,857
Direct Programs:						
National Urban Search and Rescue (US&R) Response System	97.025	EMW-2024-CA-05145				1,061,323
National Urban Search and Rescue (US&R) Response System	97.025	EMW-2023-CA-USR-0011				553,959
National Urban Search and Rescue (US&R) Response System	97.025	EMW-2023-CA-05375				86,322
National Urban Search and Rescue (US&R) Response System	97.025	EMW-2022-CA-00075-S01				27,975
National Urban Search and Rescue (US&R) Response System	97.025	EMW-2021-CA-00057				233,494
						1,963,072
Passed through FLORIDA DIVISION OF EMERGENCY MANAGEMENT						
Disaster Grants - Public Assistance (Presidentially Declared Disasters)	97.036		R4 DR-4337-FL NR 287			(244,954)
Disaster Grants - Public Assistance (Presidentially Declared Disasters)	97.036		Z4611			1,450,390
COVID 19-Disaster Grants - Public Assistance (Presidentially Declared Disasters)-CARES	97.036		Z1855			43,027,619
						44,233,054
Passed through FLORIDA DIVISION OF EMERGENCY MANAGEMENT						
Hazard Mitigation Grant	97.039		H0546			856,524
Passed through FLORIDA EXECUTIVE OFFICE OF GOVERNOR						
Emergency Management Performance Grants	97.042		G0543			417,237
Direct Programs:						
Assistance to Firefighters Grant	97.044	EMW-2022FG-00959				30,027
Assistance to Firefighters Grant	97.044	EMW-2022-FG-07690				468,765
						498,792
Direct Programs:						
Cooperating Technical Partners	97.045	EMW-2015-CA-00071-S01				194,053

(Continued)

MIAMI-DADE COUNTY, FLORIDA
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS ASSISTANCE
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2025

FEDERAL GRANTS	A.L.N.	GRANT/CONTRACT NUMBER	PASS-THROUGH IDENTIFYING NUMBER	PASS-THROUGH AMOUNT TO SUBRECIPIENT	NONCASH ASSISTANCE	FEDERAL EXPENDITURES
UNITED STATES DEPARTMENT OF HOMELAND SECURITY (Continued)						
Direct Programs:						
Port Security Grant Program	97.056	EMW-2023-PU-00471-S01				225,193
Port Security Grant Program	97.056	EMW-2022-PU-00349-S01				230,561
Port Security Grant Program	97.056	EMW-2021-PU-00406				786,485
Port Security Grant Program	97.056	EMW-2022-PU-00206-S01				112,339
						1,354,577
Passed through FLORIDA DIVISION OF EMERGENCY MANAGEMENT						
Homeland Security Grant Program	97.067		R1191 EMW-2024-SS-05135			130,077
Homeland Security Grant Program	97.067		R1190 EMW-2024-SS-05135			27,495
Homeland Security Grant Program	97.067		R0922 EMW-2023-SS-00058-S01			2,724
Homeland Security Grant Program	97.067		EMW-2023-SS-00058-S01/ R0925	$ 85,405		85,405
Homeland Security Grant Program	97.067		EMW-2023-SS-00058-S01 R0923			1,411
Homeland Security Grant Program	97.067		EMW-2022-SS-00029-S01			34,223
Homeland Security Grant Program	97.067		R0570/EMW-2022-SS-00029-S01	43,000		43,000
Homeland Security Grant Program	97.067		R0562	54,781		54,781
Homeland Security Grant Program	97.067		EMW-2022-SS-00029-S01			23,500
				183,185		402,616
Passed through CITY OF MIAMI						
Homeland Security Grant Program	97.067		R0924	75,719		354,327
Homeland Security Grant Program	97.067		R0521			327,253
Homeland Security Grant Program	97.067		R0588	117,874		1,666,768
				193,593		2,348,348
Direct Programs:						
Homeland Security Biowatch Program	97.091	2006-ST-091-000012				279,571
Passed through CITY OF MIAMI						
Securing the Cities Program	97.106		20CWDSTC00007-01-00			158,594
TOTAL UNITED STATES DEPARTMENT OF HOMELAND SECURITY				**$ 376,778**		**$ 52,712,294**
TOTAL FEDERAL EXPENDITURES				**$ 145,533,971**	**$ 672,500**	**$ 305,680,086**

MIAMI-DADE COUNTY, FLORIDA
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS AND STATE FINANCIAL ASSISTANCE
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2025

STATE GRANTS	C.S.F.A.	GRANT/CONTRACT NUMBER	PASS-THROUGH IDENTIFYING NUMBER	PASS-THROUGH AMOUNT TO SUBRECIPIENT	STATE EXPENDITURES
EXECUTIVE OFFICE OF THE GOVERNOR					
Direct Programs:					
Emergency Management Programs	31.063	A0559			$ 26,452
Emergency Management Programs	31.063	A0386			(12)
Emergency Management Programs	31.063	A0446			105,806
					132,246
Direct Programs:					
Hurricane Loss Mitigation Program	31.066	B0196			105,940
Direct Programs:					
Emergency Management Projects	31.067	T0432			1,181
Emergency Management Projects	31.067	T0368			10,039
Emergency Management Projects	31.067	T0308			7,779
					18,999
TOTAL EXECUTIVE OFFICE OF THE GOVERNOR					**$ 257,184**
FLORIDA DEPARTMENT OF ENVIRONMENTAL PROTECTION					
Direct Programs:					
Statewide Water Quality Restoration Projects	37.039	C2001			$ 1,795,754
Direct Programs:					
Delegated Title V Air Pollution Control Activities	37.043	TV027			159,568
Direct Programs:					
Florida Resilient Coastlines Program (FRCP)	37.098	22SRP40			15,363
Florida Resilient Coastlines Program (FRCP)	37.098	22SRP46			262,450
Florida Resilient Coastlines Program (FRCP)	37.098	22SRP48			49,954
Florida Resilient Coastlines Program (FRCP)	37.098	22PLN55			17,250
Florida Resilient Coastlines Program (FRCP)	37.098	22SRP36			34,888
Florida Resilient Coastlines Program (FRCP)	37.098	24SRP58			11,359
					391,264
Direct Programs:					
Coral Reef Protection and Restoration Grant	37.107	C2001			774,485
TOTAL FLORIDA DEPARTMENT OF ENVIRONMENTAL PROTECTION					**$ 3,121,069**
FLORIDA DEPARTMENT OF COMMERCE					
Direct Programs:					
Division of Housing and Community Development	40.038	HL265			$ 1,000,000
TOTAL FLORIDA DEPARTMENT OF COMMERCE					**$ 1,000,000**
FLORIDA DEPARTMENT OF ENVIRONMENTAL PROTECTION					
Direct Programs:					
Miami-Dade County Satellite Pet Adoption Center	42.075	31689			$ 125,000
Direct Programs:					
Miami-Dade Animal Services Department Spay/Neuter Initiative	42.076	31688			250,000
TOTAL FLORIDA DEPARTMENT OF ENVIRONMENTAL PROTECTION					**$ 375,000**

MIAMI-DADE COUNTY, FLORIDA
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS AND STATE FINANCIAL ASSISTANCE
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2025

STATE GRANTS	C.S.F.A.	GRANT/CONTRACT NUMBER	PASS-THROUGH IDENTIFYING NUMBER	PASS-THROUGH AMOUNT TO SUBRECIPIENT	STATE EXPENDITURES
FLORIDA DEPARTMENT OF FINANCIAL SERVICES					
Direct Programs:					
Grants & Aids-Local Government Fire Service Grants	43.009	FM914			$ 191,960
Direct Programs:					
Local Government Fire Service Grants Equipment/Training Material	43.010	FM1023			82,063
TOTAL FLORIDA DEPARTMENT OF FINANCIAL SERVICES					**$ 274,023**
FLORIDA DEPARTMENT OF STATE AND SECRETARY OF STATE					
Direct Programs:					
State Aid to Libraries	45.030	19-ST-31			$ 1,159,634
Direct Programs:					
Historic Preservation Grants	45.031	25.h.sm.300.060			50,000
Historic Preservation Grants	45.031	25.h.sm.100.081			50,000
					100,000
TOTAL FLORIDA DEPARTMENT OF STATE AND SECRETARY OF STATE					**$ 1,259,634**
FLORIDA DEPARTMENT OF EDUCATION AND COMMISIONER OF EDUCATION					
Direct Programs:					
Coach Aaron FEIS Guardian Program	48.140	99B-90210-5D001		$ 450,332	$ 450,332
TOTAL FLORIDA DEPARTMENT OF EDUCATION AND COMMISIONER OF EDUCATION				**$ 450,332**	**$ 450,332**
FLORIDA DEPARTMENT OF TRANSPORTATION					
Direct Programs:					
Florida Commission for the Transportation Disadvantaged (CTD) Planning Grant Program	55.002	G3D29			$ 26,360
Florida Commission for the Transportation Disadvantaged (CTD) Planning Grant Program	55.002	G3028			57,577
					83,937
Direct Programs:					
Seaport Grant Programs	55.005	G3352			2,851,853
Seaport Grant Programs	55.005	G2O30			99,644
Seaport Grant Programs	55.005	G2425 444898-1-94-03			17,539
Seaport Grant Programs	55.005	G1Y84			9,785,395
Seaport Grant Programs	55.005	G1J23			148,722
					12,903,152
Direct Programs:					
National Pollutant Discharge Elimination System	55.024	ASX68			186,678
Direct Programs:					
Florida Shared-Use Nonmotorized (SUN) Trail Network Program	55.038	G0L04			101,414
Direct Programs:					
Local Transportation Projects	55.039	G2T21			1,268
TOTAL FLORIDA DEPARTMENT OF TRANSPORTATION					**$ 13,276,449**

MIAMI-DADE COUNTY, FLORIDA
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS AND STATE FINANCIAL ASSISTANCE
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2025

STATE GRANTS	C.S.F.A.	GRANT/CONTRACT NUMBER	PASS-THROUGH IDENTIFYING NUMBER	PASS-THROUGH AMOUNT TO SUBRECIPIENT	STATE EXPENDITURES
FLORIDA DEPARTMENT OF CHILDREN AND FAMILIES					
Direct Programs:					
Homeless Challenge Grant	60.014	KP009		$ 985,043	$ 985,043
Homeless Challenge Grant	60.014	KP009		685,857	685,857
				1,670,899	1,670,899
Direct Programs:					
Homeless Grants-In-Aid	60.021	KP009			170,403
Homeless Grants-In-Aid	60.021	LP029			15,106
					185,509
Direct Programs:					
Homeless Special Projects	60.027	LP013		361,105	361,105
Homeless Special Projects	60.027	KP009		-	546,091
				361,105	907,196
Direct Programs:					
Criminal Justice, Mental Health, and Substance Abuse Reinvestment Grant Program	60.115	LH826			29,999
Direct Programs:					
Domestic Violence Program	60.134	LN280			163,171
Domestic Violence Program	60.134	LN280			131,504
Domestic Violence Program	60.134	LN280			455,107
Domestic Violence Program	60.134	LN280			521,810
Domestic Violence Program	60.134	LN214			15,055
					1,286,646
Direct Programs:					
Child Abuse Domestic Violence Training	60.139	LN280			47,995
Child Abuse Domestic Violence Training	60.139	LN280			79,312
Child Abuse Domestic Violence Training	60.139	LN280			207,007
Child Abuse Domestic Violence Training	60.139	LN280			311,806
Child Abuse Domestic Violence Training	60.139	LN214			(2,407)
Child Abuse Domestic Violence Training	60.139	LN214			(2,339)
					641,374
Passed through SOUTH FLORIDA BEHAVIORAL HEALTH NETWORK					
St. Augustine Youth Services New Independent Living Village Apartment Units	60.302		ME 225-14-28		85,635
Direct Programs:					
State Opioid Settlement Trust Fund Services	60.355		ME 225-14-28		25,000
State Opioid Settlement Trust Fund Services	60.355		KHME2-01-28		6,250
					31,250
Passed through SOUTH FLORIDA BEHAVIORAL HEALTH NETWORK					
Safe in the Panhandle-Emergency Intake Center	60.401		ME 225-14-28		198,001
Safe in the Panhandle-Emergency Intake Center	60.401		KHME2-01-28		77,000
					275,001
TOTAL FLORIDA DEPARTMENT OF CHILDREN AND FAMILIES				**$ 2,032,004**	**$ 5,113,509**
FLORIDA DEPARTMENT OF HEALTH					
Direct Programs:					
Emergency Medical Services (EMS) Matching Awards	64.003	M2443			$ 89,881

(Continue)

MIAMI-DADE COUNTY, FLORIDA
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS AND STATE FINANCIAL ASSISTANCE
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2025

STATE GRANTS	C.S.F.A.	GRANT/CONTRACT NUMBER	PASS-THROUGH IDENTIFYING NUMBER	PASS-THROUGH AMOUNT TO SUBRECIPIENT	STATE EXPENDITURES
FLORIDA DEPARTMENT OF HEALTH (Continued)					
Direct Programs:					
County Grant Awards	64.005	M2513		45,393	45,393
County Grant Awards	64.005	C2443		49,693	340,930
				95,087	386,323
TOTAL FLORIDA DEPARTMENT OF HEALTH				**$ 95,087**	**$ 476,204**
FLORIDA DEPARTMENT OF ELDER AFFAIRS					
Passed through ALLIANCE FOR AGING, INC					
RESPITE FOR ELDERS LIVING IN EVERYDAY FAMILIES (RELIEF)	65.006		KR-2517		$ 38,610
RESPITE FOR ELDERS LIVING IN EVERYDAY FAMILIES (RELIEF)	65.006		KR 2417		111,150
					149,760
Passed through ALLIANCE FOR AGING, INC					
LOCAL SERVICES PROGRAMS	65.009		KL-2518	236,607	271,806
LOCAL SERVICES PROGRAMS	65.009		KL-2418	576,874	694,150
				813,481	965,956
TOTAL FLORIDA DEPARTMENT OF ELDER AFFAIRS				**$ 813,481**	**$ 1,115,716**
FLORIDA DEPARTMENT OF LAW ENFORCEMENT					
Direct Programs:					
Statewide Criminal Analysis Laboratory System	71.002	YR003		$ 597,542	$ 597,542
Direct Programs:					
State Assistance for Fentanyl Eradication (S.A.F.E) in Florida	71.122	2023-SAFE-SF-045		36,630	36,630
TOTAL FLORIDA DEPARTMENT OF LAW ENFORCEMENT				**$ 634,172**	**$ 634,172**
FLORIDA DEPARTMENT OF HIGHWAY SAFETY AND MOTOR VEHICLES					
Direct Programs:					
Florida Arts License Plates Project	76.041	N/A		$ 21,556	$ 21,556
Passed through SEA TURTLE CONSERVANCY					
Sea Turtle License Plate Project	76.070		23-041E		3,800
Sea Turtle License Plate Project	76.070		23-004C		2,429
					6,229
TOTAL FLORIDA DEPARTMENT OF HIGHWAY SAFETY AND MOTOR VEHICLES				**$ 21,556**	**$ 27,786**
FLORIDA FISH AND WILDLIFE CONSERVATION COMMISSION					
Direct Programs:					
Derelict Vessel Removal Program	77.005	24069			$ 106,548
Derelict Vessel Removal Program	77.005	24272			26,900
					133,448
Direct Programs:					
Educational Fishing Programs	N/A	N/A			10,500
Educational Fishing Programs	N/A	23177			2,113
					12,613
TOTAL FLORIDA FISH AND WILDLIFE CONSERVATION COMMISSION					**$ 146,061**

MIAMI-DADE COUNTY, FLORIDA
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS AND STATE FINANCIAL ASSISTANCE
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2025

STATE GRANTS	C.S.F.A.	GRANT/CONTRACT NUMBER	PASS-THROUGH IDENTIFYING NUMBER	PASS-THROUGH AMOUNT TO SUBRECIPIENT	STATE EXPENDITURES
FLORIDA DEPARTMENT OF JUVENILE JUSTICE					
Direct Programs:					
Juvenile Assessment Centers (JAC)	80.020	DJJ JAC 10679-05			$ 898,109
Direct Programs:					
Diversion Services	80.022	10839			923,124
TOTAL FLORIDA DEPARTMENT OF JUVENILE JUSTICE					**$ 1,821,233**
TOTAL STATE EXPENDITURES				**$ 4,046,631**	**$ 29,348,372**

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

N/A is "Not Applicable."

MIAMI-DADE COUNTY, FLORIDA
NOTES TO THE SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS AND STATE FINANCIAL ASSISTANCE
Year Ended September 30, 2025

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, 2025. 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 Uniform Guidance and 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.”

NOTE 4 – INDIRECT COST RATE

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

MIAMI-DADE COUNTY, FLORIDA
NOTES TO THE SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS AND STATE FINANCIAL ASSISTANCE
Year Ended September 30, 2025

NOTE 5 - NONCASH FEDERAL ASSISTANCE

Miami-Dade County, through Miami-Dade Fire Rescue, receives federal assistance programs that do not involve cash receipts or disbursements and are therefore classified as "Noncash Assistance." The Noncash Assistance received by Miami-Dade County is reported on the County's consolidated Schedule of Expenditures of Federal Awards (SEFA) as follows:

ALN	Program Description	Grant Award ($)
39.003	Donation of Federal Surplus Personal Property	$ 672,500

MIAMI-DADE COUNTY, FLORIDA
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
Year Ended September 30, 2025

Section I - Summary of Independent Auditors' Results

Federal Awards

Internal control over major Federal Programs:

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

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

Any audit findings disclosed that are required to be reported in accordance with 2 CFR 200.516(a)? __X__ Yes ____ No

Identification of Major Federal Programs:

Assistance Listing Numbers	Name of Federal Programs
14.239	Home Investment Partnership Program
14.267	Continuum of Care Program
20.205	Highway Planning and Construction
20.823	Port Infrastructure Development Program
93.044, 93.045, 93.053	Aging Cluster
93.686	Ending the HIV Epidemic: A Plan for America – Ryan White HIV/AIDS Program Parts A and B
97.036	Disaster Grants - Public Assistance (presidentially Declared Disasters)

Dollar threshold used to distinguish between **Type A** and **Type B** programs:

Federal $3,000,000

Auditee qualified as low-risk auditee? _____ Yes __X__ No

MIAMI-DADE COUNTY, FLORIDA
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
Year Ended September 30, 2025

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:

CSFA Numbers	Name of State Projects
40.038	Division of Housing and Community Development
45.030	State Aid to Libraries
55.005	Seaport Grant
60.014	Homeless Challenge Grant
60.027	Homeless Special Project
60.134	Domestic Violence Program
65.009	Local Services Program
80.020	Juvenile Justice Assessment Center
80.022	Diversion Services

Dollar threshold used to distinguish between **Type A** and **Type B** programs:

State $880,451

Auditee qualified as low-risk auditee? _____ Yes __X__ No

MIAMI-DADE COUNTY, FLORIDA
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
Year Ended September 30, 2025

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

A. Internal Control Over Compliance

IC 2025-001 Reporting

Aging Cluster Program 93.044, 93.045, 93.053

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 County complies with grant agreement and other compliance requirements.

Condition: We noted that the County Departments responsible for administering the U.S Department of Health and Human Services - Aging Cluster Program; Florida Department of Juvenile Justice – Diversion Services, and Juvenile Assessment Centers projects did not submit certain required financial and programmatic reports within the deadlines established by the grant agreements.

Context: The issues were 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 significant deficiencies in internal controls over the reporting process, unclear assignment of responsibilities, and insufficient monitoring of reporting deadlines within the specified departments.

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 specified County Departments enhance their internal controls to ensure the timely and accurate submission of grant reports by implementing a formal tracking system for monitoring deadlines and submission statuses, clearly defining and assigning responsibilities for report preparation and oversight, and implementing a review process to verify report completeness and accuracy prior to submission, the County should provide periodic training on grant reporting requirements.

Views of responsible officials and planned corrective action: The Community Services Department (CSD) acknowledges the untimely submission of the October 2024 report. As indicated in the finding letter, this matter was an isolated event and not a systemic or programmatic concern. The delay resulted from temporary staffing shortages and leadership transitions during a high-demand fiscal period, rather than from deficiencies in internal controls. The Department maintains appropriate internal controls, clearly assigned responsibilities, and supervisory review processes.

Section II - Federal Award - Current Year Findings and Questioned Costs (cont'd)

B. Compliance

CF 2025-001 Reporting

Aging Cluster Program 93.044, 93.045, 93.053

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.

Condition: We noted that the County Department responsible for administering the Aging Cluster grant did not submit the monthly report for October 2024 within the deadline established by the grant agreement.

Context: The issue was determined to be an isolated occurrence rather than a systemic or programmatic concern.

Questioned Cost: Undeterminable

Cause: The delay in report submission was primarily due to insufficient internal controls over the reporting process 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 Community Services Department (CSD) acknowledges the untimely submission of the October 2024 report. As indicated in the finding letter, this matter was an isolated event and not a systemic or programmatic concern. The delay resulted from temporary staffing shortages and leadership transitions during a high-demand fiscal period, rather than from deficiencies in internal controls. The Department maintains appropriate internal controls, clearly assigned responsibilities, and supervisory review processes.

With stabilized leadership and strengthened monitoring procedures in place, the County is confident that timely grant reporting will continue moving forward.

Section II - Federal Award - Current Year Findings and Questioned Costs (cont'd)

Views of responsible officials and planned corrective action: (cont'd)

Although the County's internal control structure remains sound and responsibilities are clearly assigned, the following measures have been reinforced to ensure continuity during future staffing transitions or high-volume periods:

1. **Affirmation of Existing Internal Controls**
   - Confirmed that established internal controls over grant reporting remain appropriate and effective.
   - Reaffirmed clearly designated staff responsible for preparation, review, and submission of grant reports.

2. **Enhanced Deadline Monitoring**
   - Strengthened use of a centralized tracking log

3. **Backup Coverage and Cross-Training**
   - Identified backup personnel to ensure continuity during staff vacancies or absences.

4. **Strengthened Management Oversight**
   - With the new Fiscal Division Director in place, oversight and monitoring of grant reporting timelines have been reinforced.

Management now conducts proactive check-ins during peak workload periods, including Fiscal Close-Out.

Responsible Parties: Fiscal Division Director, Fiscal Unit Management, Assigned Accountant 3 and 2.

Implementation and Completion Date: Corrective actions began in November 2024 following stabilization of leadership positions. Enhanced monitoring and oversight procedures are consistently reviewed, evaluated, and refined throughout the year to increase operational efficiency, strengthen internal controls, and ensure continued compliance with all grant reporting requirements.

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

There were no findings or questioned costs in the prior year's findings.

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

A. Internal Control Over Compliance

Refer to IC 2025-001 Reporting.

Juvenile Assessment Center	**CSFA No. 80.020**
Diversion Services	**CSFA No. 80.022**

B. Compliance

CF 2025-002 Reporting

Juvenile Assessment Center CSFA No. 80.020

Criteria: The Florida Single Audit Act Compliance Supplement requires that the recipient shall comply with all Department reporting requirements listed in the Contract, and applicable federal and state laws, rules and regulations. The grant agreement requires the 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.

Condition: We noted that the County Department responsible for administering the reports selected below did not submit within the deadline established by the grant agreement:

Report Name	Frequency	Due dates	Date submitted
Youth Census Report for the month of December 2024	Monthly	31-Jan-25	24-Feb-25
Youth Census Report for the month of September 2025	Monthly	31-Oct-25	12-Dec-25
Florida Minority Business Enterprise (MBE) Utilization Report for the month of December 2024	Monthly	31-Jan-25	24-Feb-25
Florida Minority Business Enterprise (MBE) Utilization Report for the month September 2025	Monthly	31-Oct-25	12-Dec-25
Continuity of Operations Plan (COOP) for FY2025	Annual	Prior to delivery of services and July 1	9-Sep-25

Questioned Cost: Undeterminable

Section IV - State Award - Current Year Findings and Questioned Costs (cont'd)

Cause: During FY 2024-2025, the Juvenile Services Department experienced substantial staffing shortages. The Grants & Fiscal Coordinator position—responsible for overseeing grant management—remained vacant from February 2024 through February 2025. As a result, the associated duties were temporarily absorbed by the immediate supervisor and the Division Director, which contributed to delays in the submission of invoice packages.

Effective October 1, 2025, the Community Service Department was created through the consolidation of the Juvenile Services Department and the Community Action & Human Services Department. During this transition, several operational efficiencies were identified, including the redistribution of grant management responsibilities to staff within their respective divisions.

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: As a result of the merger, financial management functions are now supported by an expanded accounting team. This increased capacity strengthens internal controls and enhances our ability to monitor financial activity and reporting. With additional accounting, the Department has expanded its oversight and will update its 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 were trained and will participate in periodic training, to keep abreast of any changes and updates in grants processing and requirements. These standards will enable the Miami-Dade Community Services Department to maintain the best practices in reporting and compliance with all grant requirements, deadlines, rules, and regulations moving forward.

These grants have been transitioned to the CSD Fiscal team (formerly CAHSD Fiscal Division). As part of this transition, we will continue to implement established internal controls, clearly defined responsibilities, and supervisory review processes to ensure proper fiscal oversight and compliance.

Section IV - State Award - Current Year Findings and Questioned Costs (cont'd)

Views of responsible officials and planned corrective action: (cont'd)

The following measures have been implemented: The grants have been assigned to dedicated Accountants who adhere to CSD Fiscal Policies and Procedures. These policies ensure appropriate financial internal controls, effective fiscal grant management, and adequate backup coverage to maintain continuity of operations.

Responsible Parties: Fiscal Division Director, Fiscal & Grants Manager, and Assigned Accountant 2 and Accountant 3 staff.

Implementation and Completion Date: Corrective actions began in December 2025 following the transition of all JSD grants to the CSD Fiscal Division (formerly CAHSD Fiscal Division). The implementation of these internal control procedures will enable CSD to maintain best practices in financial oversight and ensure continued compliance with all grant requirements, reporting deadlines, rules, and regulations.

Section IV - State Award - Current Year Findings and Questioned Costs (cont'd)

B. Compliance

CF 2025-003 Reporting

Diversion Services CSFA No. 80.022

Criteria: The Florida Single Audit Act Compliance Supplement Detail requires that the recipient shall comply with all Department reporting requirements specified in the Contract, and applicable federal and state laws, rules and regulations. The grant agreement requires the 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.

Condition: We noted that the County Department responsible for administering the reports selected below did not submit within the deadline established by the grant agreement:

Report Name	Frequency	Due dates	Date submitted
Youth Census Report for the month of December 2024	Monthly	31-Jan-25	24-Feb-25
Youth Census Report for the month of September 2025	Monthly	31-Oct-25	23-Jan-26
Any Inspection report for FY2025 (Annual)	Annual	July 1 of each year	25-Jul-25
Continuity of Operations Plan (COOP) for FY2025	Annual	Prior to delivery of services and July 1	9-Sep-25
Monthly revenue and costs report for the month of December 2024	Monthly	31-Jan-25	24-Feb-25
Monthly revenue and costs report for the month of September 2025	Monthly	31-Oct-25	23-Jan-26

Questioned Cost: Undeterminable

Cause: During FY 2024-2025, the Juvenile Services Department experienced substantial staffing shortages. The Grants & Fiscal Coordinator position—responsible for overseeing grant management—remained vacant from February 2024 through February 2025. As a result, the associated duties were temporarily absorbed by the immediate supervisor and the Division Director, which contributed to delays in the submission of invoice packages.

Effective October 1, 2025, the Community Service Department was created through the consolidation of the Juvenile Services Department and the Community Action & Human Services Department. During this transition, several operational efficiencies were identified, including the redistribution of grant management responsibilities to staff within their respective divisions.

Section IV - State Award - Current Year Findings and Questioned Costs (cont'd)

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: As a result of the merger, financial management functions are now supported by an expanded accounting team. This increased capacity strengthens internal controls and enhances our ability to monitor financial activity and reporting. With additional accounting, the Department has expanded its oversight and will update its 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 were trained and will participate in periodic training, to keep abreast of any changes and updates in grants processing and requirements. These standards will enable the Miami-Dade Community Services Department to maintain the best practices in reporting and compliance with all grant requirements, deadlines, rules, and regulations moving forward.

These grants have been transitioned to the CSD Fiscal team (formerly CAHSD Fiscal Division). As part of this transition, we will continue to implement established internal controls, clearly defined responsibilities, and supervisory review processes to ensure proper fiscal oversight and compliance.

The following measures have been implemented: The grants have been assigned to dedicated Accountants who adhere to CSD Fiscal Policies and Procedures. These policies ensure appropriate financial internal controls, effective fiscal grant management, and adequate backup coverage to maintain continuity of operations.

Responsible Parties: Fiscal Division Director, Fiscal & Grants Manager, and Assigned Accountant 2 and Accountant 3 staff.

Implementation and Completion Date: Corrective actions began in December 2025 following the transition of all JSD grants to the CSD Fiscal Division (formerly CAHSD Fiscal Division). The implementation of these internal control procedures will enable CSD to maintain best practices in financial oversight and ensure continued compliance with all grant requirements, reporting deadlines, rules, and regulations.

MIAMI-DADE COUNTY, FLORIDA
SUMMARY SCHEDULE OF PRIOR YEAR AUDIT FINDINGS
Year Ended September 30, 2025

Section V - State Award – Summary Schedule of Prior Year Findings and Questioned Costs

Finding #	Finding Description	Finding
IC 2024-001	Reporting Florida Department of Children and Families – Anti-Violence Initiative CSFA 60.153 **Corrective action has been taken.**	Internal Control Over Compliance
IC 2024-002	Reporting Florida Department of Children and Families – Anti-Violence Initiative CSFA 60.153 **Corrective action has been taken.**	Compliance

MIAMI DADE COUNTY

CORRECTIVE ACTION PLAN

FISCAL YEAR ENDING SEPTEMBER 30, 2025

Finding Number	PLANNED CORRECTIVE ACTION	COMPLETION DATE	RESPONSIBLE CONTACT PERSON
IC 2025-001	The Community Services Department (CSD) acknowledges the untimely submission of the October 2024 report. As indicated in the finding letter, this matter was an isolated event and not a systemic or programmatic concern. The delay resulted from temporary staffing shortages and leadership transitions during a high-demand fiscal period, rather than from deficiencies in internal controls. The Department maintains appropriate internal controls, clearly assigned responsibilities, and supervisory review processes. With stabilized leadership and strengthened monitoring procedures in place, the County is confident that timely grant reporting will continue moving forward. Although the County's internal control structure remains sound and responsibilities are clearly assigned, the following measures have been reinforced to ensure continuity during future staffing transitions or high-volume periods: 1. **Affirmation of Existing Internal Controls** ○ Confirmed that established internal controls over grant reporting remain appropriate and effective. ○ Reaffirmed clearly designated staff responsible for preparation, review, and submission of grant reports.	11/01/2024	Cathy Burgos, Director of Community Action & Human Services Department.

Finding Number	PLANNED CORRECTIVE ACTION	COMPLETION DATE	RESPONSIBLE CONTACT PERSON
IC 2025-001 (cont'd)	2. **Enhanced Deadline Monitoring** o Strengthened use of a centralized tracking log 3. **Backup Coverage and Cross-Training** o Identified backup personnel to ensure continuity during staff vacancies or absences. 4. **Strengthened Management Oversight** o With the new Fiscal Division Director in place, oversight and monitoring of grant reporting timelines have been reinforced. Management now conducts proactive check-ins during peak workload periods, including Fiscal Close-Out. Responsible Parties: Fiscal Division Director, Fiscal Unit Management, Assigned Accountant 3 and 2. Implementation and Completion Date: Corrective actions began in November 2024 following stabilization of leadership positions. Enhanced monitoring and oversight procedures are consistently reviewed, evaluated, and refined throughout the year to increase operational efficiency, strengthen internal controls, and ensure continued compliance with all grant reporting requirements.		

MIAMI DADE COUNTY

CORRECTIVE ACTION PLAN

FISCAL YEAR ENDING SEPTEMBER 30, 2025

Finding Number	PLANNED CORRECTIVE ACTION	COMPLETION DATE	RESPONSIBLE CONTACT PERSON
IC 2025-002	As a result of the merger, financial management functions are now supported by an expanded accounting team. This increased capacity strengthens internal controls and enhances our ability to monitor financial activity and reporting. With additional accounting, the Department has expanded its oversight and will update its 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 were trained and will participate in periodic training, to keep abreast of any changes and updates in grants processing and requirements. These standards will enable the Miami-Dade Community Services Department to maintain the best practices in reporting and compliance with all grant requirements, deadlines, rules, and regulations moving forward. These grants have been transitioned to the CSD Fiscal team (formerly CAHSD Fiscal Division). As part of this transition, we will continue to implement established internal controls, clearly defined responsibilities, and supervisory review processes to ensure proper fiscal oversight and compliance.	12/31/2025	Cathy Burgos, Director of Community Action & Human Services Department.

Finding Number	PLANNED CORRECTIVE ACTION	COMPLETION DATE	RESPONSIBLE CONTACT PERSON
IC 2025-002 (cont'd)	The following measures have been implemented: The grants have been assigned to dedicated Accountants who adhere to CSD Fiscal Policies and Procedures. These policies ensure appropriate financial internal controls, effective fiscal grant management, and adequate backup coverage to maintain continuity of operations. Responsible Parties: Fiscal Division Director, Fiscal & Grants Manager, and Assigned Accountant 2 and Accountant 3 staff. Implementation and Completion Date: Corrective actions began in December 2025 following the transition of all JSD grants to the CSD Fiscal Division (formerly CAHSD Fiscal Division). The implementation of these internal control procedures will enable CSD to maintain best practices in financial oversight and ensure continued compliance with all grant requirements, reporting deadlines, rules, and regulations.		

MIAMI DADE COUNTY

CORRECTIVE ACTION PLAN

FISCAL YEAR ENDING SEPTEMBER 30, 2025

Finding Number	PLANNED CORRECTIVE ACTION	COMPLETION DATE	RESPONSIBLE CONTACT PERSON
IC 2025-003	As a result of the merger, financial management functions are now supported by an expanded accounting team. This increased capacity strengthens internal controls and enhances our ability to monitor financial activity and reporting. With additional accounting, the Department has expanded its oversight and will update its 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 were trained and will participate in periodic training, to keep abreast of any changes and updates in grants processing and requirements. These standards will enable the Miami-Dade Community Services Department to maintain the best practices in reporting and compliance with all grant requirements, deadlines, rules, and regulations moving forward. These grants have been transitioned to the CSD Fiscal team (formerly CAHSD Fiscal Division). As part of this transition, we will continue to implement established internal controls, clearly defined responsibilities, and supervisory review processes to ensure proper fiscal oversight and compliance.	01/31/2026	Cathy Burgos, Director of Community Action & Human Services Department.

Finding Number	PLANNED CORRECTIVE ACTION	COMPLETION DATE	RESPONSIBLE CONTACT PERSON
IC 2025-003 (cont'd)	The following measures have been implemented: The grants have been assigned to dedicated Accountants who adhere to CSD Fiscal Policies and Procedures. These policies ensure appropriate financial internal controls, effective fiscal grant management, and adequate backup coverage to maintain continuity of operations. Responsible Parties: Fiscal Division Director, Fiscal & Grants Manager, and Assigned Accountant 2 and Accountant 3 staff. Implementation and Completion Date: Corrective actions began in December 2025 following the transition of all JSD grants to the CSD Fiscal Division (formerly CAHSD Fiscal Division). The implementation of these internal control procedures will enable CSD to maintain best practices in financial oversight and ensure continued compliance with all grant requirements, reporting deadlines, rules, and regulations.		

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