

**TRANSIT ENTERPRISE FUND  
(AN ENTERPRISE FUND OF  
MIAMI-DADE COUNTY, FLORIDA)**

**SINGLE AUDIT REPORT**  
September 30, 2020

TRANSIT ENTERPRISE FUND  
(AN ENTERPRISE FUND OF MIAMI-DADE COUNTY, FLORIDA)

SINGLE AUDIT REPORT  
September 30, 2020

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**INDEPENDENT AUDITOR'S REPORT ON INTERNAL CONTROL OVER FINANCIAL REPORTING  
AND ON COMPLIANCE AND OTHER MATTERS BASED ON AN AUDIT OF FINANCIAL  
STATEMENTS PERFORMED IN ACCORDANCE WITH GOVERNMENT AUDITING STANDARDS**

To the Honorable Mayor and Board of County Commissioners  
Miami-Dade County, Florida  
Miami, Florida

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States, the financial statements of the Transit Enterprise Fund ("Transit"), an enterprise fund of Miami-Dade County, Florida ("County"), as of and for the year ended September 30, 2020, and the related notes to the financial statements, and have issued our report thereon dated March 31, 2021. As discussed in Note 1, the financial statements present only Transit and do not purport to, and do not, present fairly the financial position of the County, the changes in its financial position, or, where applicable, its cash flows in conformity with accounting principles generally accepted in the United States of America.

**Internal Control Over Financial Reporting**

In planning and performing our audit of the financial statements, we considered Transit's internal control over financial reporting (internal control) as a basis for designing audit procedures that are appropriate in the circumstances for the purpose of expressing our opinion on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of Transit's internal control. Accordingly, we do not express an opinion on the effectiveness of Transit's internal control.

*A deficiency in internal control* exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, misstatements on a timely basis. A *material weakness* is a deficiency, or a combination of deficiencies, in internal control, such that there is a reasonable possibility that a material misstatement of the entity's financial statements will not be prevented, or detected and corrected on a timely basis. A *significant deficiency* is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified.

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(Continued)

## **Compliance and Other Matters**

As part of obtaining reasonable assurance about whether Transit's financial statements are free from material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the financial statements. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

## **Purpose of this Report**

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the entity's internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the entity's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.



Crowe LLP

Miami, Florida  
March 31, 2021

**INDEPENDENT AUDITOR'S REPORT ON COMPLIANCE FOR EACH MAJOR FEDERAL PROGRAM  
AND STATE FINANCIAL ASSISTANCE PROJECT; REPORT ON INTERNAL CONTROL OVER  
COMPLIANCE; AND REPORT ON THE SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS  
AND STATE FINANCIAL ASSISTANCE REQUIRED BY THE UNIFORM GUIDANCE AND  
CHAPTER 10.550 RULES OF THE AUDITOR GENERAL**

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

**Report on Compliance for Each Major Federal Program and State Financial Assistance Project**

We have audited Transit Enterprise Fund's ("Transit"), an enterprise fund of Miami-Dade County, Florida ("County"), compliance with the types of compliance requirements described in the *OMB Compliance Supplement* and the requirements described in the *Department of Financial Services' State Projects Compliance Supplement*, that could have a direct and material effect on each of Transit's major federal programs and state financial assistance projects for the year ended September 30, 2020. Transit'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.

***Management's Responsibility***

Management is responsible for compliance with federal and state statutes, regulations, and the terms and conditions of its federal and state awards applicable to its federal programs and state financial assistance projects.

***Auditor's Responsibility***

Our responsibility is to express an opinion on compliance for each of Transit's major federal programs and state financial assistance projects based on our audit of the types of compliance requirements referred to above. We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; 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*. Those standards, the Uniform Guidance, and Chapter 10.550, *Rules of the Auditor General*, require that we plan and perform the audit to obtain reasonable assurance about whether noncompliance with the types of compliance requirements referred to above that could have a direct and material effect on a major federal program and state financial assistance project occurred. An audit includes examining, on a test basis, evidence about Transit's compliance with those requirements and performing such other procedures as we considered necessary in the circumstances.

We believe that our audit provides a reasonable basis for our opinion on compliance for each major federal program and state financial assistance project. However, our audit does not provide a legal determination of Transit's compliance.

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### ***Opinion on Each Major Federal Program and State Financial Assistance Project***

In our opinion, Transit complied, in all material respects, with the types of compliance requirements referred to above that could have a direct and material effect on each of its major federal programs and state financial assistance projects for the year ended September 30, 2020.

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

Management of Transit is responsible for establishing and maintaining effective internal control over compliance with the types of compliance requirements referred to above. In planning and performing our audit of compliance, we considered Transit's internal control over compliance with the types of requirements that could have a direct and material effect on each major federal program and state financial assistance project to determine the auditing procedures that are appropriate in the circumstances for the purpose of expressing an opinion on compliance for each major federal program and state financial assistance project and to test and report on internal control over compliance in accordance with the Uniform Guidance and Chapter 10.550, *Rules of the Auditor General*, but not for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, we do not express an opinion on the effectiveness of Transit's internal control over compliance.

*A deficiency in internal control over compliance* exists when the design or operation of a control over compliance does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, noncompliance with a type of compliance requirement of a federal program or state financial assistance project on a timely basis. A *material weakness in internal control over compliance* is a deficiency, or combination of deficiencies, in internal control over compliance, such that there is a reasonable possibility that material noncompliance with a type of compliance requirement of a federal program or state 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.

Our consideration of internal control over compliance was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies. We did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified.

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

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**Report on Schedule of Expenditures of Federal Awards and State Financial Assistance Required by the Uniform Guidance and Chapter 10.550, *Rules of the Auditor General***

We have audited the financial statements of Transit as of and for the year ended September 30, 2020, and the related notes to the financial statements. We issued our report thereon dated March 31, 2021, which contained an unmodified opinion on those financial statements. Our audit was conducted for the purpose of forming an opinion on the financial statements as a whole. The accompanying schedule of expenditures of federal awards and state financial assistance is presented for purposes of additional analysis as required by the Uniform Guidance and Chapter 10.550, *Rules of the Auditor General* and is not a required part of the financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the financial statements. The information has been subjected to the auditing procedures applied in the audit of the financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the financial statements or to the financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the schedule of expenditures of federal awards and state financial assistance is fairly stated in all material respects in relation to the financial statements as a whole.



Crowe LLP

Miami, Florida  
March 31, 2021

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TRANSIT ENTERPRISE FUND  
 (AN ENTERPRISE FUND OF MIAMI-DADE COUNTY, FLORIDA)  
 SCHEDULE OF EXPENDITURES OF  
 FEDERAL AWARDS AND STATE FINANCIAL ASSISTANCE  
 Year Ended September 30, 2020

Federal Grant	CFDA No.	Grant Identifying Number	Expenditures	Transfer to Subrecipients
<b>Federal Awards</b>				
<b>U.S. Department of Transportation:</b>				
<b>Passed through the Florida Department of Transportation:</b>				
<b>Highway Planning and Construction Cluster</b>				
Underline Brickell Backyard Phase 1	20.205	G0V15	\$ 2,029,197	\$ -
Total Highway Planning and Construction Cluster			<u>2,029,197</u>	<u>-</u>
<b>Federal Transit Cluster - Capital Investment Grants:</b>				
FTA - FY 06 Bus Related Activities	20.500	FL-04-0016	397,462	-
FTA - FY 07 Fixed Guideway	20.500	FL-05-0095	(1,800)	-
FTA - FY 17 5309 Master TOD Plan For Miami-Dade County East-West Corridor	20.500	FL-2017-072	162,890	-
Total Federal Transit Cluster - Capital Investment Grants			<u>558,552</u>	<u>-</u>
<b>Federal Transit Cluster - Formula Grants:</b>				
FTA - Capital Funding for Busway Construction	20.507	FL-90-X350	3,849,999	-
FTA - FY09 Formula Grant	20.507	FL-90-X707	3,619,924	-
FTA - FY10 Formula Grant	20.507	FL-90-X730	492,889	-
FTA - FY13 Formula Grant	20.507	FL-90-X832	18,367	-
FTA - FY14 Formula Grant	20.507	FL-90-X843	499,162	-
FTA - FY16 Formula Grant	20.507	FL-2016-018	86,782	-
FTA - FY18 Formula Grant	20.507	FL-2018-062	100,000	-
FTA - University Pedestrian Overpass	20.507	FL-95-X047	182,438	-
FTA - Bridge Inspection FY2013	20.507	FL-95-X066	83,385	-
FTA - FY16 5307 SR836 Express Project	20.507	FL-2016-014	1,598,699	-
FTA - FY16 5307 Bridge Inspection Grant	20.507	FL-2016-016	132,459	-
FTA - FY17 5307 Bridge Inspection Grant	20.507	FL-2017-073	12,800	-
FTA - FY18 5307 Bridge Inspection Grant	20.507	FL-2018-065	428,357	-
FTA - FY19 5307 Bridge Inspection Grant	20.507	FL-2019-029	266,610	-
FTA - FY2020 Super Grant - 5307 FHWA Flex Funds	20.507	FL-2020-050	2,001,639	-
FTA - FY2020 Super Grant - 5307 Urbanized Area Formula	20.507	FL-2020-050	50,028,389	-
FTA - COVID-19 CARES Act 5307 Operating Assistance Capital	20.507	FL-2020-051	115,097,068	-
Total Federal Transit Cluster - Formula Grants			<u>178,498,967</u>	<u>-</u>
<b>Federal Transit Cluster - State of Good Repair Grants Program:</b>				
FTA - FY2020 Super Grant - 5337 State of Good Repair Funds	20.525	FL-2020-050	28,051,405	-
Total Federal Transit Cluster - State of Good Repair Grants Program			<u>28,051,405</u>	<u>-</u>
<b>Federal Transit Cluster - Bus and Bus Facilities Formula Program:</b>				
FTA - FY14-5339 Bus & Bus Facilities Formula	20.526	FL-34-0012	291,485	-
FTA - FY15-5339 Bus & Bus Facilities Formula	20.526	FL-2016-002	211,068	-
FTA - FY18-5339 Bus & Bus Facilities Formula	20.526	FL-2018-092	7,527	-
FTA - FY18-5339 Bus & Bus Facilities Formula	20.526	FL-2019-047	337,935	-
FTA - FY17-5339 Bus & Bus Facilities Formula	20.526	FL-2019-048	3,455,526	-
FTA - FY19-5339 Bus & Bus Facilities Formula	20.526	FL-2019-051	1,551,225	-
FTA - FY2020 Super Grant - Bus & Bus Facilities	20.526	FL-2020-050	3,500,000	-
Total Federal Transit Cluster - Bus and Bus Facilities Formula Program			<u>9,354,766</u>	<u>-</u>
<b>Total Federal Transit Cluster</b>				
			<u>216,463,690</u>	<u>-</u>
<b>Transit Services Programs Cluster - Job Access and Reverse Commute Program:</b>				
FTA - JARC FY 10 and 11	20.516	FL-37-X066	6,247	-
FTA - JARC FY 2012	20.516	FL-37-X081	247,576	-
Total Transit Services Programs Cluster - Job Access and Reverse Commute Program			<u>253,823</u>	<u>-</u>
<b>Total U.S. Department of Transportation</b>				
			<u>218,746,710</u>	<u>-</u>
<b>U.S. Department of Homeland Security:</b>				
DHS Hostage Rescue and Counter Terrorism	97.075	EMW-2017-RA- 00050-S01	79,195	-
Total U.S. Department of Homeland Security			<u>79,195</u>	<u>-</u>
<b>Total Federal Awards</b>				
			<u>\$ 218,825,905</u>	<u>\$ -</u>

(Continued)



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 (AN ENTERPRISE FUND OF MIAMI-DADE COUNTY, FLORIDA)  
 SCHEDULE OF EXPENDITURES OF  
 FEDERAL AWARDS AND STATE FINANCIAL ASSISTANCE  
 Year Ended September 30, 2020

State Grant	CSFA No.	Grant Identifying Number	Expenditures	Transfer to Subrecipients
<b>State Financial Assistance</b>				
<b>Florida Department of Transportation:</b>				
<b>Commission for the Transportation Disadvantaged (CTD) Trip and Equipment Grant Program:</b>				
Transportation Disadvantaged FY 20	55.001	G1A49	\$ 4,130,843	\$ -
Transportation Disadvantaged FY 21	55.001	G1O17	817,428	-
Total (CTD) Trip and Equipment Grant Program			<u>4,948,271</u>	<u>-</u>
<b>Commuter Assistance Program / Ride Share Grants:</b>				
Dade-Monroe Express	55.007	G0D76	259,032	-
Dade-Monroe Express	55.007	G1006	907,120	-
Total Commuter Assistance Program / Ride Share Grants			<u>1,166,152</u>	<u>-</u>
<b>Public Transit Block Grant Program:</b>				
Public Transit Block Grant Program FY 2020	55.010	G1B99	10,963,115	-
Total Public Transit Block Grant Program			<u>10,963,115</u>	<u>-</u>
<b>Park and Ride Lot Program:</b>				
Park and Ride - Busway & SW 112 Ave	55.011	G0D62	48,908	-
Total Park and Ride Lot Program			<u>48,908</u>	<u>-</u>
<b>Public Service Development Program:</b>				
I-75 Bus Service	55.012	G0Z88	82,505	-
Buy 7 40FT CNG Buses - I-75 Bus Service	55.012	G1B86	3,360,000	-
Total Public Service Development Program			<u>3,442,505</u>	<u>-</u>
<b>Transit Corridor Development Program:</b>				
Flagler Max Bus Service	55.013	G1463	460,739	-
I-95 Express Broward to Dade Civic Center	55.013	G1309	304,529	-
I-95 Express Broward to Miami Central Business District	55.013	G1310	450,559	-
Total Transit Corridor Development Program			<u>1,215,827</u>	<u>-</u>
<b>Intermodal Access Development Program:</b>				
Dadeland North 2 Additional Elevators	55.014	ARK50	3,990	-
Tamiami Station Park and Ride	55.014	G0I73	857,095	-
Miami Connector Project	55.014	G0J89	2,508,324	-
Tamiami Station Park & Ride	55.014	G1915	272,356	-
Total Intermodal Access Development Program			<u>3,641,765</u>	<u>-</u>
<b>Local Transportation Projects:</b>				
Underline SW 19 Avenue to Dadeland South	55.039	G1475	124,552	-
Total Local Transportation Projects			<u>124,552</u>	<u>-</u>
<b>Total Florida Department of Transportation</b>			<u>25,551,095</u>	
<b>Total State Financial Assistance</b>			<u>\$ 25,551,095</u>	<u>\$ -</u>

See accompanying notes to the  
 Schedule of Expenditures of Federal Awards and State Financial Assistance.

TRANSIT ENTERPRISE FUND  
(AN ENTERPRISE FUND OF MIAMI-DADE COUNTY, FLORIDA)  
NOTES TO THE SCHEDULE OF EXPENDITURES OF  
FEDERAL AWARDS AND STATE FINANCIAL ASSISTANCE  
Year Ended September 30, 2020

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**NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES**

The accompanying schedule of expenditures of federal awards and state financial assistance (the Schedule) includes the activity of all federal programs and state financial assistance projects of the Transit Enterprise Fund ("Transit"), an enterprise fund of Miami-Dade County, Florida ("County"), for the year ended September 30, 2020, and is presented on the accrual basis of accounting. All federal awards and state financial assistance received directly from federal and state agencies, as well as federal awards and state financial assistance passed through other government agencies are included in the accompanying Schedule.

The information in this Schedule is presented in accordance with the requirements of the Title 2 U.S. Code of Federal Regulations Part 200, *Uniform Administrative Requirements, Costs Principles, and Audit Requirements for Federal Awards* (Uniform Guidance) and Chapter 10.550, *Rules of the Auditor General*. Because the Schedule only presents a selected portion of the operations of Transit, it is not intended to and does not present the financial position, changes in financial position or cash flows of Transit.

Expenditures are recognized following cost principles contained in Title 2 U.S. Code of Federal Regulations Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards*, wherein certain types of expenditures are not allowable or are limited as to reimbursement.

Transit has elected not to use the 10-percent de minimis indirect cost rate allowed under the Uniform Guidance.

Transit did not receive any non-cash assistance, including Federal Insurance, during the fiscal year.

**NOTE 2 - NEGATIVE EXPENDITURES**

Negative amounts shown on the Schedule represent adjustments or credits made in the normal course of business to amounts reported as expenditures in prior years.

TRANSIT ENTERPRISE FUND  
 (AN ENTERPRISE FUND OF MIAMI-DADE COUNTY, FLORIDA)  
 SCHEDULE OF FINDINGS AND QUESTIONED COSTS  
 Year Ended September 30, 2020

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**SECTION I - SUMMARY OF AUDITOR'S RESULTS**

FINANCIAL STATEMENTS

Type of report the auditor issued on whether the financial statements audited were prepared in accordance with GAAP:	Unmodified
Internal control over financial reporting:	
Material weakness(es) identified?	No
Significant deficiency(ies) identified?	None reported
Noncompliance material to financial statements noted?	No

FEDERAL AWARDS AND STATE FINANCIAL ASSISTANCE

Internal control over major federal programs and state financial assistance projects:	
Material weakness(es) identified?	No
Significant deficiency(ies) identified?	None Reported
Type of auditor's report issued on compliance for major federal programs and state financial assistance projects:	Unmodified
Any audit findings disclosed that are required to be reported in accordance with 2 CFR 200.516(a) and Chapter 10.550 <i>Rules of the Auditor General</i> ?	No

Identification of major federal programs and state financial assistance projects:

<u>Federal Awards</u>	<u>Name of Program or Cluster</u>
CFDA Number 20.500/20.507/20.525/20.526	Federal Transit Cluster
 <u>State Financial Assistance</u>	
CSFA Number 55.010	Public Transit Block Program
55.001	Transportation Disadvantaged Program
55.012	Public Transit Service Development Program

Dollar threshold used to distinguish between Type A and Type B programs/projects:	
Federal	\$3,000,000
State	\$766,533
Auditee qualified as low-risk auditee?	Yes

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(Continued)

TRANSIT ENTERPRISE FUND  
(AN ENTERPRISE FUND OF MIAMI-DADE COUNTY, FLORIDA)  
SCHEDULE OF FINDINGS AND QUESTIONED COSTS  
Year Ended September 30, 2020

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**SECTION II - FINANCIAL STATEMENT FINDINGS**

No items noted.

**SECTION III - FEDERAL AWARD FINDINGS AND QUESTIONED COSTS**

No items noted.

**SECTION IV - STATE FINANCIAL ASSISTANCE FINDINGS AND QUESTIONED COSTS**

No items noted.

TRANSIT ENTERPRISE FUND  
(AN ENTERPRISE FUND OF MIAMI-DADE COUNTY, FLORIDA)  
SUMMARY OF PRIOR AUDIT FINDINGS  
Year Ended September 30, 2020

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**SUMMARY OF PRIOR AUDIT FINDINGS**

There were no prior audit findings.