

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

SINGLE AUDIT REPORT
September 30, 2022

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

SINGLE AUDIT REPORT
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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 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"), and enterprise fund of Miami-Dade County, Florida ("County") as of and for the year ended September 30, 2022, and the related notes to the financial statements, and have issued our report thereon dated June 20, 2023. 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.

Report on 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 or significant deficiencies may exist that have not been identified.

Report on 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.

A handwritten signature in black ink that reads "Crowe LLP". The script is cursive and fluid.

Crowe LLP

Miami, Florida
June 20, 2023

**INDEPENDENT AUDITOR'S REPORT ON COMPLIANCE FOR THE MAJOR FEDERAL PROGRAM
AND EACH 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 the Major Federal Program and Each State Financial Assistance Project

Opinion on the Major Federal Program and Each 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 identified as subject to audit in the OMB Compliance Supplement and the requirements described in Chapter 10.650, *Rules of the Auditor General* that could have a direct and material effect on Transit's major federal program and each state financial assistance project for the year ended September 30, 2022. Transit's major federal program 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, Transit complied, in all material respects, with the compliance requirements referred to above that could have a direct and material effect on its major federal program and each state financial assistance project for the year ended September 30, 2022.

Basis for Opinion on the Major Federal Program and Each 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*); 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 10.650 *Rules of the Auditor General*. Our responsibilities under those standards and the Uniform Guidance are further described in the Auditor's Responsibilities for the Audit of Compliance section of our report.

We are required to be independent of Transit 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 the major federal program and each state financial assistance project. Our audit does not provide a legal determination of Transit'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 Transit's federal programs 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 Transit'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 GAAS, *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 for 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 Transit's compliance with the requirements of each major federal program and state financial assistance project as a whole.

In performing an audit in accordance with GAAS, *Government Auditing Standards*, the Uniform Guidance, and 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 Transit'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 Transit'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 Transit'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.

Report on 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 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. Given these limitations, during our audit we did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses, as defined above. However, material weaknesses or significant deficiencies in internal control over compliance may exist that were not identified.

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.

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 10.650, *Rules of the Auditor General*. Accordingly, this report is not suitable for any other purpose

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

We have audited the financial statements of Transit as of and for the year ended September 30, 2022, and the related notes to the financial statements, which collectively comprise Transit's financial statements. We issued our report thereon dated June 20, 2023, which contained an unmodified opinion on those financial statements. Our audit was conducted for the purpose of forming an opinion on the financial statements that collectively comprise the financial statements. The accompanying schedule of expenditures of federal awards and state financial assistance are presented for purposes of additional analysis as required by the Uniform Guidance and Chapter 10.550, *Rules of the Auditor General* and are 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



Crowe LLP

Miami, Florida
June 20, 2023

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, 2022

Federal Grant	Assistance Listing Number	Grant Identifying Number	Expenditures	Transfers to Subrecipients
Federal Awards				
U.S. Department of Transportation:				
Passed through the Florida Department of Transportation:				
Highway Planning and Construction Cluster				
Underline Brickell Backyard Phase 1	20.205	G0V15	\$ 516,974	\$ -
Total Highway Planning and Construction Cluster			<u>516,974</u>	<u>-</u>
Transit Services Programs Cluster				
FTA - JARC FY 10 and 11	20.516	FL-37-X066	21,798	-
FTA - JARC FY 2012	20.516	FL-37-X081	129,129	-
Total Transit Services Programs Cluster			<u>150,927</u>	<u>-</u>
Federal Transit Cluster - Capital Investment Grants:				
FTA - FY17 5309 Master TOD Plan For Miami-Dade County East-West Corridor	20.500	FL-2017-072	232,594	-
FTA - FY19 Section 5309 Small Starts South Corridor Rapid Transit Project	20.500	FL-2020-078	20,253,073	-
Total Federal Transit Cluster - Capital Investment Grants			<u>20,485,667</u>	<u>-</u>
Federal Transit Cluster - Formula Grants:				
FTA - FY19 Formula Grant	20.507	FL-2019-050	50,000	-
FTA - 344 Street Park & Ride	20.507	FL-95-X035	178,810	-
FTA - University Pedestrian Overpass	20.507	FL-95-X047	(12,518)	-
FTA - FY16 5307 SR836 Express Project	20.507	FL-2016-014	357,000	-
FTA - FY17 5307 Bridge Inspection Grant	20.507	FL-2017-073	54,017	-
FTA - FY20 5307 Bridge Inspection Grant	20.507	FL-2020-032	167,397	-
FTA - FY20 Super Grant - 5307 Urbanized Area Formula	20.507	FL-2020-050	50,000	-
FTA - COVID-19 CARES Act 5307 Operating Assistance Capital	20.507	FL-2020-051	237,644	-
FTA - FY21 Super Grant - 5307 Urbanized Area Formula	20.507	FL-2021-041	2,170,867	-
FTA - FY21 Super Grant - 5307 FHWA Flex Funds	20.507	FL-2021-041	449,846	-
FTA - COVID-19 FY21 Section 5307 Coronavirus Response and Relief Supplemental Appropriations Act of 2021 (CRRSAA)	20.507	FL-2021-042	12,012,689	-
FTA - COVID-19 FY21 Section 5307 American Rescue Plan (ARP)	20.507	FL-2021-078	150,437,917	-
FTA - FY2022 Super Grant - 5307 Urbanized Area Formula	20.507	FL-2022-048	47,349,959	-
Total Federal Transit Cluster - Formula Grants			<u>213,503,628</u>	<u>-</u>
Federal Transit Cluster - State of Good Repair Grants Program:				
FTA - FY22 Super Grant - 5337 State of Good Repair Funds	20.525	FL-2022-048	32,436,691	-
Total Federal Transit Cluster - State of Good Repair Grants Program			<u>32,436,691</u>	<u>-</u>
Federal Transit Cluster - Bus and Bus Facilities Formula Program:				
FTA - FY16 5339 Bus & Bus Facilities Formula	20.526	FL-2016-019	800,000	-
FTA - FY19 5339 Bus & Bus Facilities Formula	20.526	FL-2019-051	24,079	-
FTA - FY20 Super Grant - Bus & Bus Facilities	20.526	FL-2020-050	481,265	-
FTA - FY21 Super Grant - Bus & Bus Facilities	20.526	FL-2021-041	90,533	-
FTA - FY22 Super Grant - Bus & Bus Facilities	20.526	FL-2022-048	100,000	-
Total Federal Transit Cluster - Bus and Bus Facilities Formula Program			<u>1,495,877</u>	<u>-</u>
Total Federal Transit Cluster			<u>267,921,863</u>	<u>-</u>
National Infrastructure Investments:				
FTA - FY18 South Dade Transitway Park & Ride Improvements	20.933	FL-2020-074	253,899	-
Total National Infrastructure Investments			<u>253,899</u>	<u>-</u>
Total U.S. Department of Transportation			<u>268,843,663</u>	<u>-</u>
U.S. Department of Homeland Security:				
DHS Hostage Rescue and Counter Terrorism	97.075	EMW-2017-RA-00050-S01	(339)	-
Total U.S. Department of Homeland Security			<u>(339)</u>	<u>-</u>
Total Federal Awards			<u>\$ 268,843,324</u>	<u>\$ -</u>

TRANSIT ENTERPRISE FUND
(AN ENTERPRISE FUND OF MIAMI-DADE COUNTY, FLORIDA)
SCHEDULE OF EXPENDITURES OF
FEDERAL AWARDS AND STATE FINANCIAL ASSISTANCE (Continued)
Year Ended September 30, 2022

State Grant	CSFA No.	Grant Identifying Number	Expenditures	Transfer to Subrecipients
State Financial Assistance				
Florida Department of Transportation:				
Commission for the Transportation Disadvantaged				
(CTD) Trip and Equipment Grant Program:				
Transportation Disadvantaged FY22	55.001	G1X88	\$ 3,890,345	\$ -
Transportation Disadvantaged FY23	55.001	G2A29	1,135,098	-
Total (CTD) Trip and Equipment Grant Program			<u>5,025,443</u>	<u>-</u>
County Incentive Grant Program:				
Beach Express South Bus Service Preliminary Engineering and Design	55.008	G1F30	2,163	-
Golden Glades Bicycle-Ped Connector to Sunshine State Industrial Park	55.008	G1H81	54,369	-
Total County Incentive Grant Program			<u>56,532</u>	<u>-</u>
Commuter Assistance Program/Ride Share Grants:				
Dade-Monroe Express	55.007	G1T44	1,429,340	-
Total Commuter Assistance Program/Ride Share Grants			<u>1,429,340</u>	<u>-</u>
Public Transit Block Grant Program:				
Public Transit Block Grant Program FY21	55.010	G1P23	8,027,164	-
Public Transit Block Grant Program FY22	55.010	G1Z18	12,126,690	-
Total Public Transit Block Grant Program			<u>20,153,854</u>	<u>-</u>
Park and Ride Lot Program:				
Park and Ride - Busway & SW 112 Ave	55.011	G0D62	(1,948)	-
Quail Roost Park and Ride	55.011	ARR27	147,600	-
Total Park and Ride Lot Program			<u>145,652</u>	<u>-</u>
Public Service Development Program:				
West Dade OnDemand Service	55.012	G1P24	17,673	-
Total Public Service Development Program			<u>17,673</u>	<u>-</u>
Transit Corridor Development Program:				
Beach Corridor 40-FT CNG Bus Purchase	55.013	G0Z89	(33,877)	-
Flagler Max Bus Service	55.013	G1463	199,827	-
I-95 Express Bus Purchase	55.013	G1C16	(132,580)	-
South Dade Transitway Routes	55.013	G1C64	115,000	-
Kendall Cruiser Bus Service	55.013	G1C65	172,868	-
Flagler Max Bus Service	55.013	G1Q15	72,104	-
Total Transit Corridor Development Program			<u>393,342</u>	<u>-</u>
Intermodal Access Development Program:				
Dadeland North 2 Additional Elevators	55.014	ARK50	(1,849)	-
Miami Connector Project	55.014	G0J89	(168,558)	-
MIC Central Operation, Maintenance, and Management	55.014	G1361	171,795	-
Tamiami Station Park & Ride	55.014	G1915	310,210	-
Total Intermodal Access Development Program			<u>311,598</u>	<u>-</u>
Florida Shared-Use Nonmotorized (SUN) Trail Network Program:				
Underline Segment A	55.038	G1534	1,449,936	-
Total Florida Shared-Use Nonmotorized (SUN) Trail Network Program			<u>1,449,936</u>	<u>-</u>
Local Transportation Projects:				
Underline SW 19 Avenue to Dadeland South	55.039	G1475	235,849	-
Underline Segment A	55.039	G1534	2,099,220	-
Total Local Transportation Projects			<u>2,335,069</u>	<u>-</u>
Total Florida Department of Transportation			<u>31,318,439</u>	<u>-</u>
Total State Financial Assistance			<u>\$ 31,318,439</u>	<u>\$ -</u>

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, 2022

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, 2022, 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, 2022

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>
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AL Number 20.500/20.507/20.525/20.526	Federal Transit Cluster
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State Financial Assistance

CSFA Number 55.010 55.038	Public Transit Block Program Florida Shared-Use Nonmotorized Sun Trail Network
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Dollar threshold used to distinguish between Type A and Type B programs/projects:	
Federal	\$3,000,000
State	\$939,553
Auditee qualified as low-risk auditee?	Yes

TRANSIT ENTERPRISE FUND
(AN ENTERPRISE FUND OF MIAMI-DADE COUNTY, FLORIDA)
SCHEDULE OF FINDINGS AND QUESTIONED COSTS (Continued)
Year Ended September 30, 2022

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, 2022

SUMMARY OF PRIOR AUDIT FINDINGS

There were no prior audit findings.