

Miami-Dade County, Florida

Single Audit Reports in Accordance With the Uniform
Guidance and Chapter 10.550, Rules of the Auditor
General of the State of Florida
Fiscal Year Ended September 30, 2022

Contents

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 <i>Government Auditing Standards</i>	1-2
Independent auditor's report on compliance for each major federal program and state project; report on internal control over compliance; and report on the schedule of expenditures of federal awards and state financial assistance required by the Uniform Guidance and Chapter 10.550, Rules of the Auditor General of the State of Florida	3-5
Schedule of expenditures of federal awards and state financial assistance	6-26
Notes to schedule of expenditures of federal awards and state financial assistance	27
Schedule of findings and questioned costs	28-31
Schedule of prior year audit findings	32
Corrective action plan	33



RSM US LLP

**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***

Independent Auditor’s Report

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

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States, the financial statements of the governmental activities, the business-type activities, the aggregate discretely presented component units, each major fund, and the aggregate remaining fund information of Miami-Dade County, Florida (the County), as of and for the year ended September 30, 2022, and the related notes to the financial statements, which collectively comprise the County’s basic financial statements, and have issued our report thereon dated June 23, 2023. Our report includes a reference to other auditors who audited the component units and funds listed below. The financial statements of the Jackson Health Foundation, Inc. were not audited in accordance with *Government Auditing Standards* and accordingly this report does not include reporting on internal controls over financial reporting or instances of reportable noncompliance with the Jackson Health Foundation, Inc.

Other auditors audited the financial statements of the following component units and funds, as described in our report on the County’s financial statements:

Component Units/Funds	Opinion Unit
• Miami-Dade Housing Agency – State Housing Initiatives Program	governmental activities
• Miami-Dade Housing Agency – Documentary Stamp Surtax Program	governmental activities
• Miami-Dade Housing Agency – Other Housing Programs	governmental activities
• Miami-Dade County Clerk of the Circuit and County Courts – Special Revenue Fund	governmental activities
• Miami-Dade Housing Agency – Section 8 Allocation Properties Fund	business-type activities
• Miami-Dade Housing Agency – Mixed Income Properties Fund	business-type activities
• Miami-Dade Vizcaya Museum and Gardens Trust, Inc	business-type activities
• Miami-Dade Water and Sewer Department	business-type activities – major fund
• Public Health Trust of Miami-Dade County	business-type activities – major fund
• Miami-Dade Transit Department	business-type activities – major fund
• Miami-Dade Aviation Department	business-type activities – major fund
• Miami-Dade Housing Finance Authority	discretely presented component unit
• Jackson Memorial Foundation, Inc.	discretely presented component unit
• Miami-Dade Housing Agency – State Housing Initiatives Program	aggregate remaining fund information
• Miami-Dade Housing Agency – Documentary Stamp Surtax Program	aggregate remaining fund information
• Miami-Dade Housing Agency – Other Housing Programs	aggregate remaining fund information
• Miami-Dade Housing Agency – Section 8 Allocation Properties Fund	aggregate remaining fund information
• Miami-Dade Housing Agency – Mixed Income Properties Fund	aggregate remaining fund information
• Miami-Dade Vizcaya Museum and Gardens Trust, Inc	aggregate remaining fund information
• Miami-Dade County Clerk of the Circuit and County Courts – Special Revenue Fund	aggregate remaining fund information
• Miami-Dade County Clerk of the Circuit and County Courts – Fiduciary Fund	aggregate remaining fund information
• Public Health Trust of Miami-Dade County – Pension Trust Fund	aggregate remaining fund information

This report does not include the results of the other auditors' testing of internal control over financial reporting or compliance and other matters that are reported on separately by those auditors. Our report also included an emphasis of matter paragraph for the adoption of Government Accounting Standards Board Statement No. 87, *Leases*, effective October 1, 2021. Our report is not modified with respect to this matter.

Report on Internal Control Over Financial Reporting

In planning and performing our audit of the financial statements, we considered the County'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 opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the County's internal control. Accordingly, we do not express an opinion on the effectiveness of the County's internal control.

A deficiency in internal control exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, misstatements on a timely basis. A *material weakness* is a deficiency, or a combination of deficiencies, in internal control such that there is a reasonable possibility that a material misstatement of the 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 and therefore, material weaknesses or significant deficiencies may exist that were not identified. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses. We identified a certain deficiency in internal control, described in the accompanying *schedule of findings and questioned costs* as item IC 2022-001 that we consider to be a significant deficiency.

Report on Compliance and Other Matters

As part of obtaining reasonable assurance about whether the County's financial statements are free from material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts and grant agreements, noncompliance with which could have a direct and material effect on the 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*.

County's Response to Finding

Government Auditing Standards requires the auditor to perform limited procedures on the County's response to the findings identified in our audit and 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 the financial statements and, accordingly, we express no opinion on the response.

Purpose of This Report

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

RSM US LLP

Miami, Florida
June 23, 2023



RSM US LLP

Report on Compliance for Each Major Federal Program and State Project; Report on Internal Control Over Compliance; and Report on the Schedule of Expenditures of Federal Awards and State Financial Assistance Required by the Uniform Guidance and Chapter 10.550, Rules of the Auditor General of the State of Florida

Independent Auditor's Report

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

Report on Compliance for Each Major Federal Program and State Project
Opinion on Each Major Federal Program and State Project

We have audited Miami-Dade County, Florida's (the County)'s compliance with the types of compliance requirements identified as subject to audit in the OMB *Compliance Supplement* and the requirements described in the state of Florida Department of Financial Services' State Projects Compliance Supplement, that could have a direct and material effect on each of the County's major federal programs and state financial assistance projects for the year ended September 30, 2022. 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 and state programs for the year ended September 30, 2022.

The County's basic financial statements include the operations of the Miami-Dade Aviation Department; Miami-Dade Transit Department; Public Health Trust of Miami-Dade County; the Miami-Dade Housing Agency; and Miami-Dade Water and Sewer Department, which received \$82,014,030, \$328,006,967, \$80,039,504, \$439,960,899, and \$26,805,135, respectively, in federal awards and state financial assistance, which are not included in the schedule of expenditures of federal awards and state financial assistance for the year ended September 30, 2022. Our audit, described below, did not include the operations of the Miami-Dade Aviation Department, Miami-Dade Transit Department, Public Health Trust of Miami-Dade County, the Miami-Dade Housing Agency, and Miami-Dade Water and Sewer Department because these departments engaged other auditors to separately perform an audit in accordance with the Uniform Guidance and Chapter 10.550, Rules of the Auditor General of the State of Florida (Chapter 10.550).

Basis for Opinion on Each Major Federal Program

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 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 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 the 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 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 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 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 the County's compliance with the requirements of the major federal programs and state projects 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 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.

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

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

We have audited the financial statements of the governmental activities, the business-type activities, the aggregate discretely presented component units, each major fund, and the aggregate remaining fund information of the County as of and for the year ended September 30, 2022, and the related notes to the financial statements, which collectively comprise the County's basic financial statements. We issued our report thereon dated June 23, 2023, which contained unmodified opinions on those financial statements and a reference to other auditors. Our report also included an emphasis of matter paragraph for the adoption of Government Accounting Standards Board Statement No. 87, *Leases*, effective October 1, 2021. Our report is not modified with respect to these matters. Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the basic financial statements. The accompanying schedule of expenditures of federal awards and state financial assistance is presented for purposes of additional analysis as required by the Uniform Guidance and Chapter 10.550, and is not a required part of the basic financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statements. The information has been subjected to the auditing procedures applied in the audit of the financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the schedule of expenditure of federal awards and state financial assistance is fairly stated in all material respects in relation to the basic financial statements as a whole.

RSM US LLP

Miami, Florida
June 23, 2023

MIAMI-DADE COUNTY, FLORIDA

**SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS AND STATE FINANCIAL ASSISTANCE
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2022**

FEDERAL GRANTS	A.L.N.	GRANT/CONTRACT NUMBER	PASS-THROUGH IDENTIFYING NUMBER	PASS-THROUGH AMOUNT TO SUBRECIPIENT	FEDERAL EXPENDITURES
UNITED STATES DEPARTMENT OF AGRICULTURE					
Child Nutrition Cluster:					
Passed through FLORIDA DEPARTMENT OF ELDERLY AFFAIRS					
National School Lunch Program	10.555		Y6010	\$ 863	
National School Lunch Program	10.555		Y6010		69,840
					<u>70,703</u>
Passed through FLORIDA DEPARTMENT OF AGRICULTURE & CONSUMER SERVICE					
Summer Food Service Program for Children	10.559		18581-3		424,662
Summer Food Service Program for Children	10.559		18581-3		1,613,505
Summer Food Service Program for Children	10.559		18581-2		38,937
Summer Food Service Program for Children	10.559		18581-1		41,510
					<u>2,118,614</u>
Total Child Nutrition Cluster					<u>2,189,317</u>
TOTAL UNITED STATES DEPARTMENT OF AGRICULTURE					<u>\$ 2,189,317</u>
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:5787	\$ 20,238	
Community Development Block Grants/Entitlement Grants	14.218		IDIS: 5793		19,464
Community Development Block Grants/Entitlement Grants	14.218		IDIS: 5786		11,152
Community Development Block Grants/Entitlement Grants	14.218		IDIS: 5713		5,026
Community Development Block Grants/Entitlement Grants	14.218		IDIS: 5587		(2,433)
					<u>53,447</u>
Total CDBG: Entitlement Grants Cluster					<u>53,447</u>
Passed through FLORIDA DEPARTMENT OF CHILDREN & FAMILIES					
Emergency Solutions Grant Program	14.231		KP009	\$ 157,819	173,648
COVID-19-Emergency Solutions Grant Program-CARES ACT	14.231		KP009-0001	2,933,511	6,344,090
				<u>3,091,330</u>	<u>6,517,738</u>

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MIAMI-DADE COUNTY, FLORIDA

**SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS AND STATE FINANCIAL ASSISTANCE
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2022**

FEDERAL GRANTS	A.L.N.	GRANT/CONTRACT NUMBER	PASS-THROUGH IDENTIFYING NUMBER	PASS-THROUGH AMOUNT TO SUBRECIPIENT	FEDERAL EXPENDITURES
UNITED STATES DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT (Continued)					
Direct Programs:					
Continuum of Care Program	14.267	FL0169L4D001912- FL0839L4D001900		4,203,939	4,702,044
Continuum of Care Program	14.267	FL0169L4D002013- FL0867L4D002000		21,669,943	24,244,260
Continuum of Care Program	14.267	FL0169L4D002114- FL0919D4D002100		1,046,207	1,910,596
				<u>26,920,089</u>	<u>30,856,900</u>
TOTAL UNITED STATES DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT				\$ 30,011,419	\$ 37,428,085
UNITED STATES DEPARTMENT OF JUSTICE					
Direct Programs:					
COVID-19-Coronavirus Emergency Supplemental Funding Program-CARES ACT	16.034	2020-VD-BX-0684		\$	<u>34,611</u>
Direct Programs:					
Services for Trafficking Victims	16.320	2018-VT-BX-K089		-	64,184
Services for Trafficking Victims	16.320	15POVC-21-GK-04076-HT		-	110,322
Services for Trafficking Victims	16.320	2019-VT-BX-0105		\$ 132,997	270,195
				<u>132,997</u>	<u>444,701</u>
Passed through DISABILITY INDEPENDENCE GROUP					
Education, Training, and Enhanced Services to End Violence Against and Abuse of Women with Disabilities	16.529		2015-FW-AX-K001		<u>11,067</u>
Direct Programs:					
National Institute of Justice Research, Evaluation, and Development Project Grants	16.560	2019-DU-BX-0002			<u>3,729</u>
Passed through FLORIDA DEPARTMENT OF LEGAL AFFAIRS-ATTORNEY GENERAL					
Crime Victim Assistance	16.575		VOCA-2021-Miami-Dade Police Departm- 00693		1,015,801
Crime Victim Assistance	16.575		VOCA-2020-Miami-Dade Police Departm- 00697		7,951
Crime Victim Assistance	16.575		VOCA 2021 MIAMI-DADE COUNTY ADVOCAT-00621		1,412,224
					<u>2,435,976</u>

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MIAMI-DADE COUNTY, FLORIDA

**SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS AND STATE FINANCIAL ASSISTANCE
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2022**

FEDERAL GRANTS	A.L.N.	GRANT/CONTRACT NUMBER	PASS-THROUGH IDENTIFYING NUMBER	PASS-THROUGH AMOUNT TO SUBRECIPIENT	FEDERAL EXPENDITURES
UNITED STATES DEPARTMENT OF JUSTICE (Continued)					
Passed through FLORIDA DEPARTMENT OF CHILDREN AND FAMILIES					
Violence Against Women Formula Grants	16.588		LN143		<u>55,660</u>
Direct Programs:					
State Criminal Alien Assistance Program	16.606	2020-AP-BX-1139			<u>1,000,000</u>
Direct Programs:					
Public Safety Partnership and Community Policing Grants	16.710	2017-UL-WX-0034			58,425
Public Safety Partnership and Community Policing Grants	16.710	2020-UL-WX-0030			<u>1,374,396</u>
					<u>1,432,821</u>
Direct Programs:					
PREA Program: Strategic Support for PREA Implementation	16.735	2019-DJ-BX-0420			<u>212,994</u>
Passed through FLORIDA DEPARTMENT OF LAW ENFORCEMENT					
Edward Byrne Memorial Justice Assistance Grant Program	16.738		2017-MU-BX-0187		(11,945)
Edward Byrne Memorial Justice Assistance Grant Program	16.738		2021-JAGC-DADE-34-3B-131		26,633
Edward Byrne Memorial Justice Assistance Grant Program	16.738		2020-JAGC-DADE-6-Y5-165		<u>86,484</u>
					<u>101,172</u>
Direct Programs:					
Edward Byrne Memorial Justice Assistance Grant Program	16.738	15PBJA-21-GG-01321-JAGX			146,213
Edward Byrne Memorial Justice Assistance Grant Program	16.738	2020-DJ-BX-0898			<u>71,284</u>
					<u>217,497</u>
Direct Programs:					
DNA Backlog Reduction Program	16.741	2020-DN-BX-0052			466,772
DNA Backlog Reduction Program	16.741	15PBJA-21-GG-03111-DNAX			268,494
DNA Backlog Reduction Program	16.741	2019-DN-BX-0090			<u>122,843</u>
					<u>858,109</u>
Passed through FLORIDA DEPARTMENT OF LAW ENFORCEMENT					
Paul Coverdell Forensic Sciences Improvement Grant Program	16.742		2020-CD-BX-0008		<u>101,386</u>

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MIAMI-DADE COUNTY, FLORIDA

**SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS AND STATE FINANCIAL ASSISTANCE
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2022**

FEDERAL GRANTS	A.L.N.	GRANT/CONTRACT NUMBER	PASS-THROUGH IDENTIFYING NUMBER	PASS-THROUGH AMOUNT TO SUBRECIPIENT	FEDERAL EXPENDITURES
UNITED STATES DEPARTMENT OF JUSTICE (Continued)					
Direct Programs:					
Criminal and Juvenile Justice and Mental Health Collaboration Program	16.745	2019-MO-BX-0015		186,987	192,613
Direct Programs:					
Second Chance Act Reentry Initiative	16.812	2019-RW-BX-0005		-	377,073
Second Chance Act Reentry Initiative	16.812	2018-CZ-BX-0017		25,000	91,392
				<u>25,000</u>	<u>468,465</u>
Direct Programs:					
Innovations in Community-Based Crime Reduction	16.817	2018-BJ-BX-0160		158,077	191,722
Direct Programs:					
Comprehensive Opioid Abuse Site-Based Program	16.838	2019-AR-BX-K009		44,610	486,637
Comprehensive Opioid Abuse Site-Based Program	16.838	15PBJA-21-GG-04584-COAP		-	8,479
				<u>44,610</u>	<u>495,116</u>
Direct Programs:					
Opioid Affected Youth Initiative	16.842	2018-YB-FX-K002		305,286	311,324
Direct Programs:					
Equitable Sharing Program	16.922	N/A			103,024
TOTAL UNITED STATES DEPARTMENT OF JUSTICE				<u>\$ 852,956</u>	<u>\$ 8,671,987</u>
UNITED STATES DEPARTMENT OF LABOR					
Passed through STATE OF FLORIDA DEPARTMENT OF EDUCATION					
National Farmworker Jobs Program	17.264		761-4052B-2CFJ1	\$	333,930
National Farmworker Jobs Program	17.264		761-4051B-1CFJ1		12,642
National Farmworker Jobs Program	17.264		761-4053B-3CFJ1		46,095
					<u>392,667</u>
TOTAL UNITED STATES DEPARTMENT OF LABOR				<u>\$</u>	<u>392,667</u>

(Continued)

MIAMI-DADE COUNTY, FLORIDA

**SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS AND STATE FINANCIAL ASSISTANCE
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2022**

FEDERAL GRANTS	A.L.N.	GRANT/CONTRACT NUMBER	PASS-THROUGH IDENTIFYING NUMBER	PASS-THROUGH AMOUNT TO SUBRECIPIENT	FEDERAL EXPENDITURES
UNITED STATES DEPARTMENT OF STATE					
Direct Programs:					
Criminal Justice Systems	19.703	SINLEC22CA0256		\$	127,689
Criminal Justice Systems	19.703	SINLEC22CA0255			295,189
Criminal Justice Systems	19.703	SINLEC20CA3296			152,837
					<u>575,715</u>
TOTAL UNITED STATES DEPARTMENT OF STATE					<u><u>\$ 575,715</u></u>
UNITED STATES DEPARTMENT OF TRANSPORTATION					
Highway Planning and Construction Cluster:					
Passed through FLORIDA DEPARTMENT OF TRANSPORTATION					
Highway Planning and Construction	20.205		G1X02	\$	210,998
Highway Planning and Construction	20.205		G1L04		990,980
Highway Planning and Construction	20.205		G1I34		82,005
Highway Planning and Construction	20.205		G1I22		179,455
Highway Planning and Construction	20.205		G1H84		259,975
Highway Planning and Construction	20.205		G0U47		5,231
Highway Planning and Construction	20.205		G0U46		5,744
Highway Planning and Construction	20.205		G1L52		(554)
Highway Planning and Construction	20.205		G1J11		(690,157)
Highway Planning and Construction	20.205		APV78		(9,191)
Highway Planning and Construction	20.205		G2894		267,419
Highway Planning and Construction	20.205		G1073		4,268,900
Highway Planning and Construction	20.205		ASL57		399,401
					<u>5,970,206</u>
Total Highway Planning and Construction Cluster					<u>5,970,206</u>
Passed through FLORIDA DEPARTMENT OF TRANSPORTATION					
Metropolitan Transportation Planning and State and Non-Metropolitan Planning and Research	20.505		G2108		848,652
Metropolitan Transportation Planning and State and Non-Metropolitan Planning and Research	20.505		G1S39		564,971
Metropolitan Transportation Planning and State and Non-Metropolitan Planning and Research	20.505		G1F27		206,254
					<u>1,619,877</u>

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MIAMI-DADE COUNTY, FLORIDA

**SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS AND STATE FINANCIAL ASSISTANCE
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2022**

FEDERAL GRANTS	A.L.N.	GRANT/CONTRACT NUMBER	PASS-THROUGH IDENTIFYING NUMBER	PASS-THROUGH AMOUNT TO SUBRECIPIENT	FEDERAL EXPENDITURES
UNITED STATES DEPARTMENT OF TRANSPORTATION (Continued)					
Highway Safety Cluster:					
Passed through FLORIDA DEPARTMENT OF TRANSPORTATION					
State and Community Highway Safety	20.600		G2037		187,688
State and Community Highway Safety	20.600		G2025		146,642
					<u>334,330</u>
Passed through FLORIDA DEPARTMENT OF TRANSPORTATION					
National Priority Safety Programs	20.616		G2343		194,229
National Priority Safety Programs	20.616		G1U19		(3,000)
					<u>191,229</u>
Total Highway Safety Cluster					<u>525,559</u>
Passed through FLORIDA DEPARTMENT OF TRANSPORTATION					
Highway Traffic Safety Administration (NHTSA) Discretionary Safety Grants and Cooperative Agreements	20.614		G1T74		(235)
Direct Programs:					
Nationally Significant Freight and Highway Projects	20.934	6931F71910025			749,323
TOTAL UNITED STATES DEPARTMENT OF TRANSPORTATION					\$ <u>8,864,730</u>
UNITED STATES DEPARTMENT OF THE TREASURY					
Direct Programs:					
Equitable Sharing	21.016	N/A			\$ <u>26,378</u>
Direct Programs:					
COVID 19-Coronavirus Relief Fund-CARES ACT	21.019	Z1855		\$ 17,729,896	<u>20,042,838</u>
Direct Programs:					
COVID 19-Coronavirus State And Local Fiscal Recovery Funds-ARP ACT	21.027	1505-0271			<u>328,403,991</u>
Passed through FLORIDA DEPARTMENT OF TRANSPORTATION					
COVID 19-Coronavirus State And Local Fiscal Recovery Funds-ARP ACT	21.027		G2061		<u>26,703,789</u>
TOTAL UNITED STATES DEPARTMENT OF THE TREASURY					\$ <u>17,729,896</u> \$ <u>375,176,996</u>

(Continued)

MIAMI-DADE COUNTY, FLORIDA

**SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS AND STATE FINANCIAL ASSISTANCE
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2022**

FEDERAL GRANTS	A.L.N.	GRANT/CONTRACT NUMBER	PASS-THROUGH IDENTIFYING NUMBER	PASS-THROUGH AMOUNT TO SUBRECIPIENT	FEDERAL EXPENDITURES
NATIONAL ENDOWMENT FOR THE ARTS					
Direct Programs:					
COVID 19-Promotion of the Arts Grants to Organizations and Individuals-ARP ACT	45.024	1896548-66-22		\$	500,000
Promotion of the Arts Grants to Organizations and Individuals	45.024	1885203-62-21			40,000
					<u>540,000</u>
TOTAL NATIONAL ENDOWMENT FOR THE ARTS					<u><u>\$ 540,000</u></u>
NATIONAL ENDOWMENT FOR THE HUMANITIES					
Passed through FLORIDA DEPARTMENT OF STATE					
Promotion of the Humanities Challenge Grants	45.130		21-LSTA-B-09	\$	53,165
TOTAL NATIONAL ENDOWMENT FOR THE HUMANITIES					<u><u>\$ 53,165</u></u>
INSTITUTE OF MUSEUM AND LIBRARY SERVICES					
Passed through FLORIDA DEPARTMENT OF STATE					
Grants to States	45.310		20-LSTA-B-12	\$	1,000
COVID 19-Grants to States-ARP ACT	45.310		21-ARPA-21		275,043
COVID 19-Grants to States-CARES ACT	45.310		20-CARES-10		34,207
					<u>310,250</u>
Direct Programs:					
COVID 19-National Leadership Grants-ARP ACT	45.312	ARPML-250678-OMLS-22			50,000
TOTAL INSTITUTE OF MUSEUM AND LIBRARY SERVICES					<u><u>\$ 360,250</u></u>
UNITED STATES SMALL BUSINESS ADMINISTRATION					
Direct Programs:					
COVID 19-Shuttered Venue Operators Grants (SVOG)-ARP ACT	59.075	SBAHQ21SV005939.2		\$	359,434
COVID 19-Shuttered Venue Operators Grants (SVOG)-ARP ACT	59.075	SBAHQ21SV007759.2			212,742
COVID 19-Shuttered Venue Operators Grants (SVOG)-ARP ACT	59.075	SBAHQ21SV003673.2			193,111
					<u>765,287</u>
TOTAL U.S. SMALL BUSINESS ADMINISTRATION					<u><u>\$ 765,287</u></u>

(Continued)

FEDERAL GRANTS	A.L.N.	GRANT/CONTRACT NUMBER	PASS-THROUGH IDENTIFYING NUMBER	PASS-THROUGH AMOUNT TO SUBRECIPIENT	FEDERAL EXPENDITURES
ENVIRONMENTAL PROTECTION AGENCY					
Direct Programs:					
Air Pollution Control Program Support	66.001	00402420			\$ 456,666
Direct Programs:					
Search, Investigations, Demonstrations, and Special Purpose Activities Relating to the Clean Air Act	66.034	01D06220			7,000
Direct Programs:					
National Clean Diesel Emissions Reduction Program	66.039	02D12321			131,619
TOTAL ENVIRONMENTAL PROTECTION AGENCY					\$ 595,285
UNITED STATES DEPARTMENT OF ENERGY					
Passed through FLORIDA DEPARTMENT OF ECONOMIC OPPORTUNITY					
Weatherization Assistance for Low-Income Persons	81.042		E2009		\$ 689,466
TOTAL UNITED STATES DEPARTMENT OF ENERGY					\$ 689,466
ELECTION ASSISTANCE COMMISSION					
Passed through FLORIDA DEPARTMENT OF STATE					
2018 HAVA Election Security Grants	90.404		2022-22.e.es.300.043		\$ 26,609
TOTAL ELECTION ASSISTANCE COMMISSION					\$ 26,609
UNITED STATES DEPARTMENT OF HEALTH AND HUMAN SERVICES					
Aging Cluster:					
Passed through ALLIANCE FOR AGING, INC					
COVID 19-Special Programs for the Aging, Title III, Part B, Grants for Supportive Services and Senior Centers-CRRSA ACT	93.044		KCV-2118		\$ 72,145
Special Programs for the Aging, Title III, Part B, Grants for Supportive Services and Senior Centers	93.044		AA-2218		616,035
Special Programs for the Aging, Title III, Part B, Grants for Supportive Services and Senior Centers	93.044		AA-2118		458,533
					<u>1,146,713</u>

(Continued)

MIAMI-DADE COUNTY, FLORIDA

**SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS AND STATE FINANCIAL ASSISTANCE
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2022**

FEDERAL GRANTS	A.L.N.	GRANT/CONTRACT NUMBER	PASS-THROUGH IDENTIFYING NUMBER	PASS-THROUGH AMOUNT TO SUBRECIPIENT	FEDERAL EXPENDITURES
UNITED STATES DEPARTMENT OF HEALTH AND HUMAN SERVICES (Continued)					
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		27,451
COVID 19-Special Programs for the Aging, Title III, Part C, Nutrition Services-ARP ACT	93.045		RP-2118		213,061
COVID 19-Special Programs for the Aging, Title III, Part C, Nutrition Services-CRRSA ACT	93.045		KCV-2118		235
Special Programs for the Aging, Title III, Part C, Nutrition Services	93.045		AA-2218		583,646
Special Programs for the Aging, Title III, Part C, Nutrition Services	93.045		AA-2218		643,285
Special Programs for the Aging, Title III, Part C, Nutrition Services	93.045		AA-2118		555,001
Special Programs for the Aging, Title III, Part C, Nutrition Services	93.045		AA-2118		444,571
					<u>2,467,250</u>
Passed through ALLIANCE FOR AGING, INC					
Nutrition Services Incentive Program	93.053		AA-2218		142,986
Nutrition Services Incentive Program	93.053		AA-2118		194,011
					<u>336,997</u>
Total Aging Cluster					
					<u>3,950,960</u>
Passed through ALLIANCE FOR AGING, INC					
National Family Caregiver Support, Title III, Part E	93.052		AA-2218		144,721
National Family Caregiver Support, Title III, Part E	93.052		AA-2118		291,135
					<u>435,856</u>
Direct Programs:					
Comprehensive Community Mental Health Services for Children with Serious Emotional Disturbances	93.104	1H79SM080142-01		\$ 1,032,945	<u>1,032,945</u>
Direct Programs:					
Substance Abuse and Mental Health Services Projects of Regional and National Significance	93.243	1H79TI081906			494,313
Substance Abuse and Mental Health Services Projects of Regional and National Significance	93.243	1H79TI081027			346,346
Substance Abuse and Mental Health Services Projects of Regional and National Significance	93.243	1H79TI080838			426,167
Substance Abuse and Mental Health Services Projects of Regional and National Significance	93.243	1H79SM084338-01			69,688
Substance Abuse and Mental Health Services Projects of Regional and National Significance	93.243	1H79TI082402-01			205,752
					<u>1,542,266</u>
Passed through CHRISTOPHER AND DANA PEEVE FOUNDATION					
Paralysis Resource Center	93.325		N/A		<u>24,207</u>

(Continued)

MIAMI-DADE COUNTY, FLORIDA

**SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS AND STATE FINANCIAL ASSISTANCE
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2022**

FEDERAL GRANTS	A.L.N.	GRANT/CONTRACT NUMBER	PASS-THROUGH IDENTIFYING NUMBER	PASS-THROUGH AMOUNT TO SUBRECIPIENT	FEDERAL EXPENDITURES
UNITED STATES DEPARTMENT OF HEALTH AND HUMAN SERVICES (Continued)					
Passed through ALLIANCE FOR AGING, INC					
COVID 19-Public Health Emergency Response: Cooperative Agreement for Emergency Response: Public Health Crisis Response-CARES ACT	93.354		KCA-2018-A		11,603
Passed through FLORIDA DEPARTMENT OF ECONOMIC OPPORTUNITY					
COVID 19-Low Income Household Water Assistance Program-ARP ACT	93.499		E2009		35,318
TANF Cluster:					
Passed through FLORIDA DEPARTMENT OF CHILDREN AND FAMILIES					
Temporary Assistance for Needy Families	93.558		LN143	-	679,188
Temporary Assistance for Needy Families	93.558		KP009	2,600	46,582
				<u>2,600</u>	<u>725,770</u>
Total TANF Cluster:				<u>2,600</u>	<u>725,770</u>
Passed through FLORIDA DEPARTMENT OF REVENUE					
Child Support Enforcement	93.563		COC13		2,643,906
Passed through FLORIDA DEPARTMENT OF ECONOMIC OPPORTUNITY					
Low-Income Home Energy Assistance	93.568		E2009		5,557,207
Low-Income Home Energy Assistance	93.568		E2009		6,016,397
COVID 19-Low-Income Home Energy Assistance-ARP ACT	93.568		E2009		11,598,543
Low-Income Home Energy Assistance	93.568		17EA-OF-11-23-01-017		3,488,791
					<u>26,660,938</u>
Passed through FLORIDA DEPARTMENT OF ECONOMIC OPPORTUNITY					
COVID 19-Community Services Block Grant-CARES ACT	93.569		E2009		3,568,541
Community Services Block Grant	93.569		E2009		4,789,397
Community Services Block Grant	93.569		17-SB-0D-11-23-01-116		(566,975)
					<u>7,790,963</u>

(Continued)

MIAMI-DADE COUNTY, FLORIDA

**SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS AND STATE FINANCIAL ASSISTANCE
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2022**

FEDERAL GRANTS	A.L.N.	GRANT/CONTRACT NUMBER	PASS-THROUGH IDENTIFYING NUMBER	PASS-THROUGH AMOUNT TO SUBRECIPIENT	FEDERAL EXPENDITURES
UNITED STATES DEPARTMENT OF HEALTH AND HUMAN SERVICES (Continued)					
Head Start Cluster:					
Direct Programs:					
Head Start	93.600	04HP000219-04-00		291,806	464,334
Head Start	93.600	04HP000219-03-00		1,858,966	3,031,661
COVID 19-Head Start-CARES ACT	93.600	04HP000219-02-00		86,310	78,449
Head Start	93.600	04HP000158-04-00		470,819	569,316
Head Start	93.600	04HP000158-03-00		6,536,387	7,518,170
COVID 19-Head Start-CARES ACT	93.600	04HP000158-02		494,882	455,255
COVID 19-Head Start-ARP ACT	93.600	04HE000544-01-01		2,695,020	3,047,626
COVID 19-Head Start-CRRSA ACT	93.600	04HE000544-01-01		393,724	1,005,867
Head Start	93.600	04CH012096-02-00		4,330,907	5,865,468
Head Start	93.600	04CH012096-01-00		49,755,400	60,023,025
COVID 19-Head Start-CARES ACT	93.600	04CH010192-06		2,866,429	4,136,047
				69,780,650	86,195,218
Total Head Start Cluster				69,780,650	86,195,218
Passed through FLORIDA DEPARTMENT OF REVENUE					
Child Support Enforcement Demonstrations and Special Projects	93.601		CSLD3		79,956
Passed through FLORIDA DEPARTMENT OF CHILDREN AND FAMILIES					
Family Violence Prevention and Services/Domestic Violence Shelter and Supportive Services	93.671		LN143		754,873
Direct Programs:					
Ending the HIV Epidemic: A Plan for America — Ryan White HIV/AIDS Program Parts A and B	93.686	UT8HA33946			287,972
Passed through SOUTH FLORIDA BEHAVIORAL HEALTH NETWORK					
Opioid STR	93.788		ME 225-12-28		39,854
Passed through University of Maryland, Baltimore					
Medical Library Assistance	93.879		UG4LM012340-05		15,000
Medical Library Assistance	93.879		5UG4LM012340-05		22,900
					37,900

(Continued)

MIAMI-DADE COUNTY, FLORIDA

**SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS AND STATE FINANCIAL ASSISTANCE
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2022**

FEDERAL GRANTS	A.L.N.	GRANT/CONTRACT NUMBER	PASS-THROUGH IDENTIFYING NUMBER	PASS-THROUGH AMOUNT TO SUBRECIPIENT	FEDERAL EXPENDITURES
UNITED STATES DEPARTMENT OF HEALTH AND HUMAN SERVICES (Continued)					
Direct Programs:					
COVID 19-HIV Emergency Relief Project Grants-CARES ACT	93.914	H9AHA36907		-	176,467
HIV Emergency Relief Project Grants	93.914	H89HA00005		10,853,553	11,780,514
HIV Emergency Relief Project Grants	93.914	H89HA00005		-	(18,843)
HIV Emergency Relief Project Grants	93.914	H8900005		9,751,840	10,584,929
				<u>20,605,393</u>	<u>22,523,067</u>
Passed through SOUTH FLORIDA BEHAVIORAL HEALTH NETWORK					
Block Grants for Prevention and Treatment of Substance Abuse	93.959		ME225-12-34		250,555
Block Grants for Prevention and Treatment of Substance Abuse	93.959		ME-225-11-34		956
Block Grants for Prevention and Treatment of Substance Abuse	93.959		ME 225-12-28		1,620,782
					<u>1,872,293</u>
TOTAL UNITED STATES DEPARTMENT OF HEALTH AND HUMAN SERVICES				\$ 91,421,588	\$ 156,645,865
CORPORATION FOR NATIONAL AND COMMUNITY SERVICE					
Direct Programs:					
Retired and Senior Volunteer Program	94.002	22SRHFL006			\$ 5,785
Retired and Senior Volunteer Program	94.002	19SRSFL001			74,901
					<u>80,686</u>
Foster Grandparent/Senior Companion Cluster:					
Direct Programs:					
Foster Grandparent Program	94.011	22SFHFL005			23,267
Foster Grandparent Program	94.011	19SFSFL006			180,723
					<u>203,990</u>
Direct Programs:					
Senior Companion Program	94.016	22SCHFL002			170,834
Senior Companion Program	94.016	19SCSFL003			39,385
					<u>210,219</u>
Total Foster Grandparent/Senior Companion Cluster					<u>414,209</u>
TOTAL CORPORATION FOR NATIONAL AND COMMUNITY SERVICE				\$	494,895

(Continued)

MIAMI-DADE COUNTY, FLORIDA

**SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS AND STATE FINANCIAL ASSISTANCE
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2022**

FEDERAL GRANTS	A.L.N.	GRANT/CONTRACT NUMBER	PASS-THROUGH IDENTIFYING NUMBER	PASS-THROUGH AMOUNT TO SUBRECIPIENT	FEDERAL EXPENDITURES
EXECUTIVE OFFICE OF THE PRESIDENT					
Direct Programs:					
High Intensity Drug Trafficking Areas Program	95.001	G22MI0004A		\$	106,482
High Intensity Drug Trafficking Areas Program	95.001	G21MI0004A			150,856
High Intensity Drug Trafficking Areas Program	95.001	G20MI0004A			80,285
					<u>337,623</u>
TOTAL EXECUTIVE OFFICE OF THE PRESIDENT					<u><u>\$ 337,623</u></u>
UNITED STATES DEPARTMENT OF HOMELAND SECURITY					
Passed through UNITED WAY OF AMERICA					
COVID 19-Emergency Food and Shelter National Board Program-CARES ACT	97.024		159400-010	\$	(35,498)
Emergency Food and Shelter National Board Program	97.024		159400-010		(38,931)
Emergency Food and Shelter National Board Program	97.024		159400-010		7,106
					<u>(67,323)</u>
Direct Programs:					
National Urban Search and Rescue (US&R) Response System	97.025	EMW-2021-CA-00057			759,365
National Urban Search and Rescue (US&R) Response System	97.025	EMW-2020-CA-00049-S01			312,364
National Urban Search and Rescue (US&R) Response System	97.025	EMW-2019-CA-00078			10,666
National Urban Search and Rescue (US&R) Response System	97.025	EMW-2018-CA-USR-0011			75,668
National Urban Search and Rescue (US&R) Response System	97.025	EMW-2018-CA-00024			20,916
					<u>1,178,979</u>
Passed through FLORIDA DIVISION OF EMERGENCY MANAGEMENT					
Disaster Grants - Public Assistance (Presidentially Declared Disasters)	97.036		Z2771	-	12,685,777
COVID 19-Disaster Grants - Public Assistance (Presidentially Declared Disasters)-CARES ACT	97.036		Z1855	\$ 5,514,369	85,121,273
					<u>5,514,369</u>
					<u>97,807,050</u>
Passed through FEMA					
Disaster Grants - Public Assistance (Presidentially Declared Disasters)	97.036		R4 DR-4337-FL NR 287		<u>23,560,586</u>
Passed through FLORIDA DIVISION OF EMERGENCY MANAGEMENT					
Hazard Mitigation Grant	97.039		H0207		<u>398</u>

(Continued)

MIAMI-DADE COUNTY, FLORIDA

**SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS AND STATE FINANCIAL ASSISTANCE
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2022**

FEDERAL GRANTS	A.L.N.	GRANT/CONTRACT NUMBER	PASS-THROUGH IDENTIFYING NUMBER	PASS-THROUGH AMOUNT TO SUBRECIPIENT	FEDERAL EXPENDITURES
UNITED STATES DEPARTMENT OF HOMELAND SECURITY (Continued)					
Passed through FEMA					
Hazard Mitigation Grant	97.039		H0471		<u>48,235</u>
Passed through FLORIDA EXECUTIVE OFFICE OF GOVERNOR					
COVID 19-Emergency Management Performance Grants-ARP ACT	97.042		G0281		13,926
Emergency Management Performance Grants	97.042		G0277		488,021
Emergency Management Performance Grants	97.042		G0157		<u>23,637</u>
					<u>525,584</u>
Direct Programs:					
Assistance to Firefighters Grant	97.044	EMW-2019-FG-02308			143,615
Assistance to Firefighters Grant	97.044	EMW-2018-FO-05917			<u>385,277</u>
					<u>528,892</u>
Direct Programs:					
Cooperating Technical Partners	97.045	EMW-2015-CA-00071-S01			<u>36,520</u>
Direct Programs:					
Port Security Grant Program	97.056	EMW-2021-PU-00406			334,038
Port Security Grant Program	97.056	EMW-2019-PU-00353			937,775
Port Security Grant Program	97.056	EMW-2017-PU-00217			<u>135,025</u>
					<u>1,406,838</u>
Passed through FLORIDA DEPARTMENT DIVISION OF EMERGENCY MANAGEMENT					
Homeland Security Grant Program	97.067		R0234		271,251
Homeland Security Grant Program	97.067		R0078		<u>198,505</u>
					<u>469,756</u>
Passed through CITY OF MIAMI					
Homeland Security Grant Program	97.067		R0075		454,889
Homeland Security Grant Program	97.067		R0232		<u>740,789</u>
					<u>1,195,678</u>

(Continued)

MIAMI-DADE COUNTY, FLORIDA

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS AND STATE FINANCIAL ASSISTANCE
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2022

FEDERAL GRANTS	A.L.N.	GRANT/CONTRACT NUMBER	PASS-THROUGH IDENTIFYING NUMBER	PASS-THROUGH AMOUNT TO SUBRECIPIENT	FEDERAL EXPENDITURES
UNITED STATES DEPARTMENT OF HOMELAND SECURITY (Continued)					
Passed through FLORIDA EXECUTIVE OFFICE OF GOVERNOR					
Homeland Security Grant Program	97.067		R0519 EMW-2021-SS-00056-S01		29,536
Homeland Security Grant Program	97.067		R0284		47,763
Homeland Security Grant Program	97.067		R0283		7,283
Homeland Security Grant Program	97.067		R0282		72,000
					<u>156,582</u>
TOTAL UNITED STATES DEPARTMENT OF HOMELAND SECURITY				<u>\$ 5,514,369</u>	<u>\$ 126,847,775</u>
COUNTERING WEAPONS OF MASS DESTRUCTION OFFICE					
Direct Programs:					
Homeland Security Biowatch Program	97.091	2006-ST-091-000012			<u>\$ 307,570</u>
TOTAL COUNTERING WEAPONS OF MASS DESTRUCTION OFFICE					<u>\$ 307,570</u>
TOTAL FEDERAL EXPENDITURES				<u>\$ 145,530,228</u>	<u>\$ 720,963,288</u>

MIAMI-DADE COUNTY, FLORIDA

**SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS AND STATE FINANCIAL ASSISTANCE
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2022**

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	A0192		\$ 85,012	
Emergency Management Programs	31.063	A0109		54	
				<u>85,066</u>	
Direct Programs:					
Hurricane Loss Mitigation Program	31.066	B0080			<u>90,943</u>
Direct Programs:					
Emergency Management Projects	31.067	T0082			<u>3,429</u>
TOTAL EXECUTIVE OFFICE OF THE GOVERNOR				<u>\$ 179,438</u>	
DEPARTMENT OF ENVIRONMENTAL PROTECTION					
Direct Programs:					
Beach Management Funding Assistance Program	37.003	19DA1		\$ 1,796	
Beach Management Funding Assistance Program		19DA2		24,397	
				<u>26,193</u>	
Direct Programs:					
Statewide Surface Water Restoration And Wastewater Projects	37.039	LP13104			<u>450,000</u>
Direct Programs:					
Delegated Title V Air Pollution Control Activities	37.043	TV021			<u>252,537</u>
TOTAL DEPARTMENT OF ENVIRONMENTAL PROTECTION				<u>\$ 728,730</u>	

(Continued)

MIAMI-DADE COUNTY, FLORIDA
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS AND STATE FINANCIAL ASSISTANCE
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2022

STATE GRANTS	C.S.F.A.	GRANT/CONTRACT NUMBER	PASS-THROUGH IDENTIFYING NUMBER	PASS-THROUGH AMOUNT TO SUBRECIPIENT	STATE EXPENDITURES
DEPARTMENT OF STATE AND SECRETARY OF STATE					
Direct Programs:					
State Aid to Libraries	45.030	22-ST-31			\$ 1,402,414
Direct Programs:					
Historic Preservation Grants	45.031	22.h.sm.100.075			46,693
Historic Preservation Grants	45.031	22.h.sm.300.104			47,500
Historic Preservation Grants	45.031	21.h.sm.300.093			-2,520
					<u>91,673</u>
Direct Programs:					
General Program Support (Cultural and Museum Grants)	45.061	22.c.ps.500.517			80,174
General Program Support (Cultural and Museum Grants)	45.061	22.c.ps.180.533			77,034
					<u>157,208</u>
TOTAL DEPARTMENT OF STATE AND SECRETARY OF STATE					<u>\$ 1,651,295</u>
DEPARTMENT OF EDUCATION AND COMMISSIONER OF EDUCATION					
Direct Programs:					
Coach Aaron Feis Guardian Program	48.140	99B-90210-2D001			\$ 288,497
TOTAL DEPARTMENT OF EDUCATION AND COMMISSIONER OF EDUCATION					<u>\$ 288,497</u>

(Continued)

MIAMI-DADE COUNTY, FLORIDA

**SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS AND STATE FINANCIAL ASSISTANCE
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2022**

STATE GRANTS	C.S.F.A.	GRANT/CONTRACT NUMBER	PASS-THROUGH IDENTIFYING NUMBER	PASS-THROUGH AMOUNT TO SUBRECIPIENT	STATE EXPENDITURES
FLORIDA DEPARTMENT OF TRANSPORTATION					
Direct Programs:					
The Smart Moves Program	55.000	NO. ASL97			\$ 207,056
Direct Programs:					
Right-of-Way Project	55.000	ASE56			239,486
					<u>446,542</u>
DISADVANTAGED					
Florida Commission for the Transportation Disadvantaged (CTD) Planning Grant Program	55.002		G2966		23,829
Florida Commission for the Transportation Disadvantaged (CTD) Planning Grant Program	55.002		G1Y80		56,646
					<u>80,475</u>
Direct Programs:					
Florida Highway Beautification Grant Program	55.003	G1S84			11,406
Direct Programs:					
Seaport Grant Programs (55.005)	55.005	G1Q07			346,365
Seaport Grant Programs (55.005)	55.005	G1E74			1,772,298
Seaport Grant Programs (55.005)	55.005	G0R64			189,470
Seaport Grant Programs (55.005)	55.005	G0I76			532,247
					<u>2,840,380</u>
Direct Programs:					
County Incentive Grant Program (Cigp)	55.008	APF57			135,821
Direct Programs:					
Florida Shared-Use Nonmotorized (Sun) Trail Network Program	55.038	G0L04			55,198
Direct Programs:					
Local Transportation Projects	55.039	G1R85			4,690
TOTAL FLORIDA DEPARTMENT OF TRANSPORTATION					<u>\$ 3,574,512</u>

(Continued)

MIAMI-DADE COUNTY, FLORIDA

**SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS AND STATE FINANCIAL ASSISTANCE
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2022**

STATE GRANTS	C.S.F.A.	GRANT/CONTRACT NUMBER	PASS-THROUGH IDENTIFYING NUMBER	PASS-THROUGH AMOUNT TO SUBRECIPIENT	STATE EXPENDITURES
Department of Children and Families					
Direct Programs:					
Homeless Challenge Grant	60.014	LP002		\$ 355,191	\$ 355,191
Direct Programs:					
Homeless Grants-In-Aid	60.021	KP009		-	107,143
Homeless Grants-In-Aid	60.021	KP009		146,612	148,500
				<u>146,612</u>	<u>255,643</u>
Direct Programs:					
Criminal Justice, Mental Health, And Substance Abuse Reinvestment Grant Program	60.115	LH826			<u>79,606</u>
Direct Programs:					
Domestic Violence Program	60.134	LN143			<u>607,501</u>
Direct Programs:					
Child Abuse Domestic Violence Training	60.139	LN143			<u>852,794</u>
TOTAL DEPARTMENT OF CHILDREN AND FAMILIES				<u>\$ 501,803</u>	<u>\$ 2,150,735</u>
DEPARTMENT OF HEALTH					
Direct Programs:					
County Grant Awards	64.005	C-0013			<u>160,649</u>
TOTAL DEPARTMENT OF HEALTH					<u>\$ 160,649</u>

(Continued)

MIAMI-DADE COUNTY, FLORIDA

**SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS AND STATE FINANCIAL ASSISTANCE
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2022**

STATE GRANTS	C.S.F.A.	GRANT/CONTRACT NUMBER	PASS-THROUGH IDENTIFYING NUMBER	PASS-THROUGH AMOUNT TO SUBRECIPIENT	STATE EXPENDITURES
DEPARTMENT OF ELDER AFFAIRS					
Passed through ALLIANCE FOR AGING, INC Respite for Elders Living in Everyday Families (Relief)	65.006		KR 2217	\$	13,941
Passed through ALLIANCE FOR AGING, INC Local Services Programs	65.009		KR2117		45,882
Local Services Programs	65.009		KL-2118		355,542
					<u>401,424</u>
Passed through ALLIANCE FOR AGING, INC Community Care for the Elderly	65.010		KL 2218	\$ 15,307	15,307
TOTAL DEPARTMENT OF ELDER AFFAIRS				<u>\$ 15,307</u>	<u>\$ 430,672</u>
DEPARTMENT OF LAW ENFORCEMENT					
Direct Programs: Statewide Criminal Analysis Laboratory System	71.002	B4002		\$	656,034
Direct Programs: Victim or Witness Assistance	71.006	FY2021-VWP			-2,706
TOTAL DEPARTMENT OF LAW ENFORCEMENT					<u>\$ 653,328</u>

(Continued)

MIAMI-DADE COUNTY, FLORIDA

**SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS AND STATE FINANCIAL ASSISTANCE
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2022**

STATE GRANTS	C.S.F.A.	GRANT/CONTRACT NUMBER	PASS-THROUGH IDENTIFYING NUMBER	PASS-THROUGH AMOUNT TO SUBRECIPIENT	STATE EXPENDITURES
DEPARTMENT OF HIGHWAY SAFETY AND MOTOR VEHICLES					
Direct Programs:					
Florida Arts License Plates Project	76.041	N/A		\$ 25,000	\$ 24,692
TOTAL DEPARTMENT OF HIGHWAY SAFETY AND MOTOR VEHICLES				\$ 25,000	\$ 24,692
FLORIDA FISH AND WILDLIFE CONSERVATION COMMISSION					
Direct Programs:					
Derelict Vessel Removal Program	77.005	21101			\$ 132,386
TOTAL FLORIDA FISH AND WILDLIFE CONSERVATION COMMISSION					\$ 132,386
DEPARTMENT OF JUVENILE JUSTICE					
Direct Programs:					
Juvenile Assessment Centers (JAC)	80.020	DJJ JAC 10679-05			\$ 890,164
Direct Programs:					
Diversion Services	80.022	10555			712,426
TOTAL DEPARTMENT OF JUVENILE JUSTICE					\$ 1,602,590
TOTAL STATE EXPENDITURES				\$ 542,110	\$ 11,577,524

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

N/A is "Not Applicable."

Miami-Dade County, Florida

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

Note 1. General

The accompanying schedule of expenditures of federal awards and state financial assistance (the Schedule) presents the activity of all federal award programs and state financial assistance projects of the General Government, Miami-Dade County Seaport Department, and the Waste Management Enterprise Fund of the Department of Solid Waste Management of Miami-Dade County, Florida (the County) for the year ended September 30, 2022. Consequently, the Schedule does not include the federal award programs and state financial assistance of the Miami-Dade Aviation Department, Miami-Dade Transit Department, Public Health Trust of Miami-Dade County, the Miami-Dade Housing Agency, and Miami-Dade Water and Sewer Department. Federal award programs and state financial assistance projects received directly, as well as passed through other government agencies, are included on the Schedule. Because the Schedule presents only a selected portion of the operations of the County, it is not intended to and does not present the financial position, changes in net position, or where applicable, cash flows of the County.

Note 2. Basis of Accounting

Expenditures reported on the Schedule includes the federal and state grant activity of certain funds and departments of the County, as described above, and is presented on the modified accrual basis of accounting for grants which are accounted for in the governmental fund types and on the accrual basis of accounting for grants which are accounted for in the proprietary fund types.

Such expenditures are reported following the cost principles contained in Title 2 U.S. *Code of Federal Regulations* Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance) 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 on 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 Recovery

The County recovered its indirect costs using the 10% de minimis indirect cost rate provided under Section 200.414 of the Uniform Guidance for federal grants received from the U.S. Department of Human and Health Services for A.L.N. #93.914, A.L.N. #93.243 and A.L.N. 93.686, 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

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

Section I . Summary of Auditors' Results

Financial Statements

Type of auditor's report issued on whether the financial statements audited were prepared in accordance with GAAP:

	Unmodified		
Internal control over financial reporting:			
Material weakness(es) identified?	_____ Yes	_____ X _____ No	
Significant deficiency(ies) identified?	_____ X _____ Yes	_____ _____ No	
Noncompliance material to financial statements noted?	_____ Yes	_____ X _____ No	

Federal Awards

Internal control over major federal programs:

Material weakness(es) identified?	_____ Yes	_____ X _____ No	
Significant deficiency(ies) identified?	_____ Yes	_____ X _____ None reported	

Type of auditor's report issued on compliance for major federal programs:

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

Identification of major federal programs:

<u>Federal Assistance Listing No. (ALN)</u>	<u>Name of Federal Program or Cluster</u>
14.267	Continuum of Care Program
21.027	Covid-19 - Coronavirus State And Local Fiscal Recovery Funds - ARP Act
20.205/20.219/20.224/23.003	Highway Planning and Constuction Cluster
93.044/93.045/93.053	Aging Cluster
93.568	Covid-19 - Low-Income Home Energy Assistance - ARP Act
97.036	COVID-19 - Disater Grants - Public Assistance (presidentially Declared Disasters)

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

	\$3,000,000
Auditee qualified as low-risk auditee?	_____ Yes _____ X _____ No

(Continued)

Miami-Dade County, Florida

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

Section II. Financial Statement Findings

A. *Internal Control Over Financial Reporting* – Significant Deficiency

IC 2022-001—Financial Reporting (Seaport Department)

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

Condition: We noted that management did not detect errors in reporting its lease related balances when implementing GASB 87, *Leases* (GASB 87). Furthermore, the Department should consider adding additional employees with the necessary financial reporting skills, knowledge, and experience to further support the financial reporting process. This will allow for the timely preparation of the annual financial statement report.

Context: The finding is considered systemic in nature.

Cause: The County implemented a new accounting system in the prior year that resulted in delays in the Department's year-end closing process. There were challenges with the system design that delayed the extracting of information for areas such as capital assets and compensated absences. In addition, too much reliance was placed on the work of the County's consultants who assisted with the implementation of GASB 87, and this resulted in errors when reporting lease related balances. Finally, there were staffing resource constraints including the vacant controller position which was filled ten months into the fiscal year. This further contributed to the extensive delays in the financial reporting process that were unavoidable.

Effect: Preparation of the annual financial statement report and necessary supporting schedules were delayed and required additional work to verify the accuracy of the financial statement reported balances, including those related to the implementation of GASB 87.

Recommendation: We recommend that management establish monthly account reconciliation procedures to allow for the timely review of financial information on an ongoing basis. Furthermore, an evaluation should be performed to identify opportunities to enhance the financial reporting process and consideration should be given to adding additional resources and/or shifting of employee responsibilities. This will allow management to meet their financial reporting objectives in a timely manner.

Views of Responsible Officials and Planned Corrective Action:

Prior year response

The current controls and procedures were insufficient and need to be revised to address different means to access information and prepare financial statements for timely review utilizing the new INFORMS ERP system implemented mid-way in the fiscal year.

Current year response

The Department will continue to fill its vacant finance positions to facilitate the Department's financial reporting objectives timely. Management will be responsible for calculating its reporting balances related to GASB 87 standard and no reliance will be placed on the work of outside consultants.

Miami-Dade County, Florida

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

B. Compliance

No matters to report.

Section III. Federal Awards and State Projects Findings and Questioned Costs

A. Internal Control Over Compliance

No matters to report.

B. Compliance

No matters to report.

Section IV. State Financial Assistance Findings and Questioned Costs

A. Internal Control Over Compliance

No matters to report.

B. Compliance

No matters to report.

Miami-Dade County, Florida

**Schedule of Prior Year Audit Findings
Federal Awards Programs and State Projects**

Finding #	Finding description	Finding
IC 2021-001	Financial reporting, capital assets, Department of Solid Waste Management Corrective action has been taken	Internal Control - Financial reporting
IC 2021-002	Financial Reporting - Department of Solid Waste Management Corrective action has been taken	Internal Control - Financial reporting
IC 2021-003	Financial Reporting, capital assets, Seaport Department Corrective action has been taken	Internal Control - Financial reporting
IC 2021-004	Financial reporting, accrual of expenses and liabilities, Seaport Department Corrective action has been taken	Internal Control - Financial reporting
IC 2021-005	Financial Reporting - Seaport Department Repeated, see finding 2022-001	Internal Control - Financial reporting
CF 2021-001 IC 2021-006	ALN No. 93.568 Department of Health and Human Services – Low-Income Home Energy Assistance Corrective action has been taken	Internal Control/Compliance – Eligibility
CF 2021-002	All ALNs Corrective action has been taken	Compliance – Reporting of DCF
IC 2021-007	CSFA No. 60.000 Florida Department of Children and Families - Domestic Violence Services Corrective action has been taken	Internal Control – Reporting



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MIAMI DADE COUNTY
CORRECTIVE ACTION PLAN
FISCAL YEAR ENDING SEPTEMBER 30, 2022

Finding Number	PLANNED CORRECTIVE ACTION	ANTICIPATED COMPLETION DATE	RESPONSIBLE CONTACT PERSON
IC 2022-001	The Department will continue to fill its vacant finance positions to facilitate the Department's financial reporting objectives timely. Management will be responsible for calculating its reporting balances related to GASB 87 standard and no reliance will be placed on the work of outside consultants.	01/01/2024	Andrew C. Hecker, Deputy Director, Port of Miami