

# **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  
Year Ended September 30, 2020

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**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, 2020, and the related notes to the financial statements, which collectively comprise the County's basic financial statements, and have issued our report thereon dated May 28, 2021. 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
<ul style="list-style-type: none"> <li>• Miami-Dade Housing Agency – State Housing Initiatives Program</li> <li>• Miami-Dade Housing Agency – Documentary Stamp Surtax Program</li> <li>• Miami-Dade Housing Agency – Other Housing Programs</li> <li>• Miami-Dade County Clerk of the Circuit and County Courts – Special Revenue Fund</li> </ul>	<ul style="list-style-type: none"> <li>governmental activities</li> <li>governmental activities</li> <li>governmental activities</li> <li>governmental activities</li> </ul>
<ul style="list-style-type: none"> <li>• Miami-Dade Housing Agency – Section 8 Allocation Properties Fund</li> <li>• Miami-Dade Housing Agency – Mixed Income Properties Fund</li> <li>• Miami-Dade Vizcaya Museum and Gardens Trust, Inc</li> <li>• Miami-Dade Water and Sewer Department</li> <li>• Public Health Trust of Miami-Dade County</li> <li>• Miami-Dade Transit Department</li> <li>• Miami-Dade Aviation Department</li> </ul>	<ul style="list-style-type: none"> <li>business-type activities</li> <li>business-type activities</li> <li>business-type activities</li> <li>business-type activities – major fund</li> <li>business-type activities – major fund</li> <li>business-type activities – major fund</li> <li>business-type activities – major fund</li> </ul>
<ul style="list-style-type: none"> <li>• Miami-Dade Housing Finance Authority</li> <li>• Jackson Memorial Foundation, Inc.</li> </ul>	<ul style="list-style-type: none"> <li>discretely presented component unit</li> <li>discretely presented component unit</li> </ul>
<ul style="list-style-type: none"> <li>• Miami-Dade Housing Agency – State Housing Initiatives Program</li> <li>• Miami-Dade Housing Agency – Documentary Stamp Surtax Program</li> <li>• Miami-Dade Housing Agency – Other Housing Programs</li> <li>• Miami-Dade Housing Agency – Section 8 Allocation Properties Fund</li> <li>• Miami-Dade Housing Agency – Mixed Income Properties Fund</li> <li>• Miami-Dade Vizcaya Museum and Gardens Trust, Inc</li> <li>• Miami-Dade County Clerk of the Circuit and County Courts – Special Revenue Fund</li> <li>• Miami-Dade County Clerk of the Circuit and County Courts – Agency Fund</li> <li>• Public Health Trust of Miami-Dade County – Pension Trust Fund</li> </ul>	<ul style="list-style-type: none"> <li>aggregate remaining fund information</li> <li>aggregate remaining fund information</li> <li>aggregate remaining fund information</li> <li>aggregate remaining fund information</li> <li>aggregate remaining fund information</li> <li>Aggregate remaining fund information</li> <li>aggregate remaining fund information</li> <li>aggregate remaining fund information</li> <li>aggregate remaining fund information</li> </ul>

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.

### **Internal Control Over Financial Reporting**

In planning and performing our audit, we considered the County's internal control over financial reporting (internal control) as a basis for designing the 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 County'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.

### **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*.

### **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  
May 28, 2021

**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, 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 Major State Project**

We have audited Miami-Dade County, Florida's (the County) compliance with the types of compliance requirements described in the OMB *Compliance Supplement* and the requirements described in the *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 projects for the year ended September 30, 2020. The County's major federal programs and state projects are identified in the summary of auditors' results section of the accompanying Schedule of Findings and Questioned Costs.

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 \$199,640,753, \$244,377,000, \$321,411,154, \$4,988,307, and \$40,221,476, 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, 2020. 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, State of Florida*.

**Management's Responsibility**

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

**Auditor's Responsibility**

Our responsibility is to express an opinion on compliance for each of the County's major federal programs and state 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; 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, State of Florida*. Those standards and 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 or major state project occurred. An audit includes examining, on a test basis, evidence about the County'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 project. However, our audit does not provide a legal determination of the County's compliance.

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

In our opinion, the County 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 major state projects for the year ended September 30, 2020.

### **Other Matters**

The results of our auditing procedures disclosed instances of noncompliance which are required to be reported in accordance with the Uniform Guidance and Chapter 10.550, Rules of the Auditor General, and which are described in the accompanying schedule of findings and questioned costs as items CF 2020-003 through CF 2020-004. Our opinion on each major federal program and state project is not modified with respect to these matters.

The County's response to the noncompliance findings identified in our audit is described in the accompanying schedule of findings and questioned costs. The County's response was not subjected to the auditing procedures applied in the audit of compliance and, accordingly, we express no opinion on the response.

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

Management of the County 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 the County's internal control over compliance with the types of requirements that could have a direct and material effect on each major federal program and major state project to determine the auditing procedures that are appropriate in the circumstances for the purpose of expressing our opinion on compliance for each major federal program and major state 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 the County'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 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 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 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 and therefore, material weaknesses or significant deficiencies may exist that have not been identified. We did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses. However, we identified certain deficiencies in internal control over compliance, as described in the accompanying schedule of findings and questioned costs as items IC 2020-001 through IC 2020-002 that we consider to be significant deficiencies. The County's response to the internal control over compliance findings identified in our audit are described in the accompanying schedule of findings and questioned costs. The County's response was not subjected to the auditing procedures applied in the audit of compliance and, accordingly, we express no opinion on the response.

The purpose of this report on internal control over compliance is solely to describe the scope of our testing of internal control over compliance and the results of that testing based on the requirements of 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***

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, 2020, and the related notes to the financial statements, which collectively comprise the County's basic financial statements. We issued our report thereon dated May 28, 2021, which contained unmodified opinions on those financial statements and a reference to other auditors. 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, *Rules of the Auditor General*, 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 VS LLP*

Miami, Florida

June 30, 2021, except for our report on the Schedule of Expenditures of Federal Awards and State Financial Assistance, for which the date is May 28, 2021

**MIAMI-DADE COUNTY, FLORIDA**

**SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS AND STATE FINANCIAL ASSISTANCE  
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2020**

<b>FEDERAL GRANTS</b>	<b>A.L.N.</b>	<b>GRANT/CONTRACT NUMBER</b>	<b>PASS-THROUGH IDENTIFYING NUMBER</b>	<b>PASS-THROUGH AMOUNT TO SUBRECIPIENT</b>	<b>FEDERAL EXPENDITURES</b>
<b>U. S. DEPARTMENT OF AGRICULTURE</b>					
Passed through Florida Department of Elder Affairs Child and Adult Care Food Program	10.558		Y6010 Y6010	\$ 1,079 41,904	42,983
Child Nutrition Cluster: Passed through Florida Department of Elder Affairs National School Lunch Program	10.555		Y6010		107,806
Passed through Florida Department of Agriculture and Consumer Services Summer Food Service Program for Children	10.559		04-0225 04-0225	166,606 52,506	219,112
Total Child Nutrition Cluster					326,918
<b>TOTAL U. S. DEPARTMENT OF AGRICULTURE</b>				\$	369,901
<b>U.S. DEPARTMENT OF COMMERCE</b>					
Economic Development Cluster Direct Programs: Economic Adjustment Assistance	11.307	04-69-07325		\$	236,000
Total Economic Development Cluster					236,000
<b>TOTAL U.S. DEPARTMENT OF COMMERCE</b>				\$	236,000
<b>U.S. DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT</b>					
CDBG: Entitlement Grants Cluster Passed through Miami-Dade Public Housing and Community Development Community Development Block Grants/Entitlement Grants	14.218		N/A 5481 5587 N/A 5792 5786 5793	\$ 133,466 2,211 (3,029) 12,027 17,067 8,666 2,136	172,544
Total CDBG: Entitlement Grants Cluster					172,544
Passed through Florida Department of Children and Families Emergency Solutions Grant Program	14.231		KPZ41 KP009	(122) 193,714	193,592
Direct Programs: Emergency Shelter Grants Program	14.231	EI7UC120006		\$ 323,707	480,623
Total Emergency Shelter Grants Program				323,707.00	674,215

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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, 2020**

<b>FEDERAL GRANTS</b>	<b>A.L.N.</b>	<b>GRANT/CONTRACT NUMBER</b>	<b>PASS-THROUGH IDENTIFYING NUMBER</b>	<b>PASS-THROUGH AMOUNT TO SUBRECIPIENT</b>	<b>FEDERAL EXPENDITURES</b>
<b>U.S. DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT (Continued)</b>					
<b>Direct Programs:</b>					
Continuum of Care Program	14.267	FL0166L4-FL0532L4		(185,693)	(185,693)
		FL0165-FL0532			(3,113)
		FL0165-FL0703		2,377,189	2,721,575
		FL0185-FL0748		19,598,465	20,959,434
		FL0185-FL0839		190,444	190,444
				<u>21,980,405</u>	<u>23,682,647</u>
<b>TOTAL U.S. DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT</b>				<u><u>\$ 22,304,112</u></u>	<u><u>\$ 24,529,406</u></u>
<b>U. S. DEPARTMENT OF THE INTERIOR</b>					
<b>Passed through Florida Department of Agriculture &amp; Consumer Services</b>					
Cooperative Endangered Species Conservation Fund	15.615		26033	\$	20,000
			26629		19,673
					<u>39,673</u>
<b>Passed through Florida Department of State</b>					
Historic Preservation Fund Grants-In-Aid	15.904		26033		47,495
<b>TOTAL U. S. DEPARTMENT OF THE INTERIOR</b>					<u><u>\$ 87,168</u></u>
<b>U.S. DEPARTMENT OF JUSTICE</b>					
<b>Direct Programs:</b>					
Office of Violence Against Women Special Projects	16.029	2017-TA-AX-K005		\$	2,828
Services for Trafficking Victims	16.320	2016-VT-BX-K025		\$	29,239
		2019-VT-BX-0105			108,328
		2018-VT-BX-K089			118,190
					<u>137,567</u>
<b>Passed through Disability Independence Group, Inc. (DIG)</b>					
Education, Training and Enhanced Services to End Violence Against and Abuse of Women with Disabilities	16.529		2015-FW-AX-K001		6,160
<b>Passed through State of Florida Department of Legal Affairs/Office of Attorney General</b>					
Crime Victim Assistance	16.575		VOCA-2018-00065		(14,588)
			VOCA-2019-00140		206,923
			VOCA-2018-00068		3,073
			VOCA-2019-2020-00299		902,206
					<u>1,097,614</u>
<b>Passed through Florida Coalition Against Domestic Violence</b>					
Crime Victim Assistance	16.575		19-2222-IFP-LEGAL-VOCA		192
			19-2222-EJ-VOCA		(2,538)
			20-2222-EJ-VOCA		96,539
			20-2222-VOCA-IFP-LEGAL		413,432
					<u>507,625</u>
<b>Total Crime Victim Assistance</b>	16.575				<u>1,605,239</u>
<b>Direct Programs:</b>					
Drug Court Discretionary Grant Program	16.585	2016-DC-BX-0002			70,822
		2016-VV-BX-0007			153,219
					<u>224,041</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, 2020**

<b>FEDERAL GRANTS</b>	<b>A.L.N.</b>	<b>GRANT/CONTRACT NUMBER</b>	<b>PASS-THROUGH IDENTIFYING NUMBER</b>	<b>PASS-THROUGH AMOUNT TO SUBRECIPIENT</b>	<b>FEDERAL EXPENDITURES</b>
<b>U.S. DEPARTMENT OF JUSTICE (Continued)</b>					
<b>Passed through Florida Coalition Against Domestic Violence</b>					
Violence Against Women Formula Grants	16.588		20-2222-LE-ENH 19-8050-COURTS		65,313 40,601 <u>105,914</u>
<b>Direct Programs:</b>					
Grants to Encourage Arrest Policies and Enforcement of Protection Orders Program	16.590	2016-WE-AX-0015 2016-HI-AX-K005		27,457 41,793 <u>69,250</u>	9,368 123,493 <u>132,861</u>
Public Safety Partnership and Community Policing Grants	16.710	2016-UL-WX-0023 2017-UL-WX-0034			646,824 1,053,465 <u>1,700,289</u>
<b>Direct Programs:</b>					
Edward Byrne Memorial Justice Assistance Grant Program	16.738	2016-DJ-BX-0578 2017-DJ-BX-0721 2018-DJ-BX-0677			328,697 (58,864) 451,366 <u>721,199</u>
<b>Passed through Florida Department of Law Enforcement</b>					
Edward Byrne Memorial Justice Assistance Grant Program	16.738		2017-MU-BX-0187 2017-JAGC-DADE-8-F9-096 2019-JAGC-DADE-12-N2-116		152,185 169,839 65,983 <u>388,007</u>
<b>Total Edward Byrne Memorial Justice Assistance Grant Program</b>	16.738				<u>1,109,206</u>
<b>Direct Programs:</b>					
DNA Backlog Reduction Program	16.741	2018-DN-BX-0111 2018-DN-BX-0090			144,420 318,295 <u>462,715</u>
<b>Passed through Florida Department of Law Enforcement</b>					
Paul Coverdell Forensic Sciences Improvement Grant Program	16.742		2018-CD-BX-0055 2018-CD-BX-0017 2019-CD-BX-0011		50,475 122,846 20,197 <u>193,518</u>
<b>Direct Programs:</b>					
Second Chance Act Reentry Initiative	16.812	2018-CZ-BX-0017 2019-RW-BX-0005			41,272 1,580 <u>42,852</u>
Byrne Criminal Justice Innovation Program	16.817	2018-BJ-BX-0160		39,849	152,243
Opioid Affected Youth Initiative	16.842	2018-YB-FX-K002		27,266	151,396
Equitable Sharing Program	16.922	FL0130000			226,306
<b>TOTAL U.S. DEPARTMENT OF JUSTICE</b>				<u>\$ 273,932</u>	<u>\$ 6,428,246</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, 2020**

FEDERAL GRANTS	A.L.N.	GRANT/CONTRACT NUMBER	PASS-THROUGH IDENTIFYING NUMBER	PASS-THROUGH AMOUNT TO SUBRECIPIENT	FEDERAL EXPENDITURES
<b>U. S. DEPARTMENT OF LABOR</b>					
WIOA Cluster					
Passed through South Florida Workforce Investment Board					
Workforce Investment Act Youth Activities	17.259		WS-YS-OSY-PY'19-11-00	\$	519,986
<b>Total WIOA Cluster</b>					<u>519,986</u>
Passed through Florida Department of Education					
National Farmworker Jobs Program	17.264		761-4058B-7CFJ1		1,200
			761-4058B-8CFJ1		6,853
			761-4059B-9CFJ1		7,220
			761-4050B-0CFJ1		325,890
			761-4051B-1CFJ1		63,098
					<u>404,261</u>
<b>TOTAL U.S. DEPARTMENT OF LABOR</b>				\$	<u>924,247</u>
<b>U.S. DEPARTMENT OF STATE</b>					
Direct Programs:					
Trans-National Crime	19.705	S-INLEC-19-CA-0094		\$	197,180
		S-INLEC-19-CA-0191			172
		S-INLEC-19-CA-0190			172
		S-INLEC-20-CA-3007			138,645
		S-INLEC-20-CA-3024			152,628
		S-INLEC-20-CA-3061			100,038
		S-INLEC-20-CA-3062			20,012
					<u>608,847</u>
<b>TOTAL U.S. DEPARTMENT OF STATE</b>				\$	<u>608,847</u>
<b>U.S. DEPARTMENT OF TRANSPORTATION</b>					
Highway Planning and Construction Cluster					
Passed through the Florida Department of Transportation					
Highway Planning and Construction	20.205		ARB76	\$	539,199
			ARJ74		371,332
			G0K04		7,468
			G0K06		6,552
			G0K07		4,009
			G0R74		23,547
			G0R75		16,279
			G0U46		1,061
			G0U47		6,929
			G0W48		354,463
			GOW63		174,776
			G1I22		122
			G1H84		223
			G1I34		79
			G1L04		123
			G0Y75		3,779,226
			G1O73		508,624
					<u>5,794,012</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, 2020**

<b>FEDERAL GRANTS</b>	<b>A.L.N.</b>	<b>GRANT/CONTRACT NUMBER</b>	<b>PASS-THROUGH IDENTIFYING NUMBER</b>	<b>PASS-THROUGH AMOUNT TO SUBRECIPIENT</b>	<b>FEDERAL EXPENDITURES</b>
<b>U.S. DEPARTMENT OF TRANSPORTATION (Continued)</b>					
Passed through the University of South Florida Highway Planning and Construction	20.205		GOY79		174,778
<b>Total Highway Planning and Construction</b>	20.205				5,968,790
<b>Total Highway Planning and Construction Cluster</b>					5,968,790
Passed through the Florida Department of Transportation Metropolitan Transportation Planning and State and Non-Metropolitan Planning and Research	20.505		G0H71 G0Q85 G1281 G1F27		102,285 586,017 333,958 1,247,245 2,269,505
<b>Highway Safety Cluster:</b>					
Passed through the Florida Department of Transportation State and Community Highway Safety	20.600		G1D79		39,631
Passed through the Florida Department of Transportation National Priority Safety Programs	20.616		G1F01 G1D97		216,085 100,000 316,085
<b>Total Highway Safety Cluster</b>					355,716
<b>Direct Programs:</b>					
Nationally Significant Freight and Highway Projects	20.934	693JF71910025			4,008,130
<b>TOTAL U.S. DEPARTMENT OF TRANSPORTATION</b>					<u>\$ 12,602,141</u>
<b>U.S. DEPARTMENT OF THE TREASURY</b>					
<b>Direct Programs:</b>					
Equitable Sharing	21.016	FL0130000			\$ 41,966
COVID-19 Coronavirus Relief Fund - CARES ACT	21.019	N/A		\$ 39,865,642	163,430,283
<b>TOTAL U.S. DEPARTMENT OF THE TREASURY</b>				<u>\$ 39,865,642</u>	<u>\$ 163,472,249</u>
<b>NATIONAL ENDOWMENT FOR THE HUMANITIES</b>					
<b>Direct Programs:</b>					
Promotion of the Arts Grants to Organizations and Individuals	45.024	1855017-82-19			\$ 20,000
Passed through Florida Department of State Grants to States	45.310		19-LSTA-B-05 19-LSTA-B-04		70,769 253,583 324,352
<b>TOTAL NATIONAL ENDOWMENT OF THE ARTS</b>					<u>\$ 344,352</u>

(Continued)

**MIAMI-DADE COUNTY, FLORIDA**

**SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS AND STATE FINANCIAL ASSISTANCE  
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2020**

<b>FEDERAL GRANTS</b>	<b>A.L.N.</b>	<b>GRANT/CONTRACT NUMBER</b>	<b>PASS-THROUGH IDENTIFYING NUMBER</b>	<b>PASS-THROUGH AMOUNT TO SUBRECIPIENT</b>	<b>FEDERAL EXPENDITURES</b>
<b>U.S. DEPARTMENT OF VETERAN'S AFFAIRS</b>					
<b>Direct Programs:</b>					
VA Assistance to United States Paralympic Integrated Adaptive Sports Program	64.034	2019-ASG-50 SPORTS-19-023		\$	5,387
					68,236
					<u>73,623</u>
<b>TOTAL U.S. DEPARTMENT OF VETERAN'S AFFAIRS</b>				\$	<u>73,623</u>
<b>U.S. ENVIRONMENTAL PROTECTION AGENCY</b>					
<b>Direct Programs:</b>					
Air Pollution Control Program Support	66.001	0402420		\$	487,550
Surveys, Studies, Research, Investigations, Demonstrations and Special Purpose Activities Relating to the Clean Air Act	66.034	PM-96496115-0			41,074
					<u>41,074</u>
<b>TOTAL U.S. ENVIRONMENTAL PROTECTION AGENCY</b>				\$	<u>528,624</u>
<b>U.S. DEPARTMENT OF EDUCATION</b>					
<b>Direct Programs:</b>					
Adult Education National Leadership Activities	84.191	V191D150034-17		\$	22,072
<b>TOTAL U.S. DEPARTMENT OF EDUCATION</b>				\$	<u>22,072</u>
<b>U. S. ELECTION ASSISTANCE COMMISSION</b>					
<b>Passed through Florida Department of State and Secretary of State:</b>					
Help America Vote Act Requirements Payments	90.401		2018-2019-0003-DAD 2019-2020-0001-DAD	\$	224,467
					66,380
					<u>290,847</u>
<b>Passed through Florida Department of State and Secretary of State:</b>					
COVID-19 Help America Vote Act Requirements Payments-CARES ACT	90.404		2020-001-DAD		1,816,688
<b>TOTAL U.S. ELECTION ASSISTANCE COMMISSION</b>				\$	<u>2,107,535</u>
<b>U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES</b>					
<b>Aging Cluster</b>					
<b>Passed through Alliance on Aging, Inc.</b>					
Special Programs for the Aging Title III, Part B Grants for Supportive Services and Senior Centers	93.044		AA-1918 AA-2018	\$	208,778
					478,455
					<u>687,233</u>
Special Programs for the Aging Title III, Part C, Nutrition Services	93.045		AA-1918 AA-2018		343,665
					1,552,445
					<u>1,644,404</u>
					<u>3,540,514</u>

(Continued)

**MIAMI-DADE COUNTY, FLORIDA**

**SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS AND STATE FINANCIAL ASSISTANCE  
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2020**

<b>FEDERAL GRANTS</b>	<b>A.L.N.</b>	<b>GRANT/CONTRACT NUMBER</b>	<b>PASS-THROUGH IDENTIFYING NUMBER</b>	<b>PASS-THROUGH AMOUNT TO SUBRECIPIENT</b>	<b>FEDERAL EXPENDITURES</b>
<b>U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES (Continued)</b>					
Nutrition Services Incentive Program	93.053		AA-1918 AA-2018		87,140 55,001 <u>142,141</u>
<b>Total Aging Cluster</b>					<u>4,369,888</u>
<b>Passed through Alliance on Aging, Inc.</b>					
National Family Caregiver Support, Title III, Part E	93.052		AA-1918 AA-2018		10,212 104,399 <u>114,611</u>
<b>Direct Programs:</b>					
Comprehensive Community Mental Health Services for Children with Serious Emotional Disturbances (SED)	93.104	1H79SM080142-01		\$ 884,554	884,554
Substance Abuse and Mental Health Services Projects of Regional and National Significance	93.243	1H79TI026783-01 1H79TI081027-01 1H79TI080838-01 1H79TI081906-01 1H79TI082402-01			395,911 183,139 390,938 114,650 113,162 <u>1,197,800</u>
<b>Temporary Assistance for Needy Families (TANF) Cluster</b>					
<b>Passed through Florida Coalition Against Domestic Violence</b>					
Temporary Assistance for Needy Families	93.558		20-2222 DVS		<u>596,053</u>
<b>Passed through Florida Department of Children and Families</b>					
Temporary Assistance for Needy Families	93.558		KP009		<u>39,540</u>
<b>Total Temporary Assistance for Needy Families</b>	93.558				<u>635,593</u>
<b>Total Temporary Assistance for Needy Families (TANF) Cluster</b>					<u>635,593</u>
<b>Passed through Florida Department of Revenue</b>					
Child Support Enforcement	93.563		COC13		<u>2,564,982</u>
<b>Passed through Florida Department of Economic Opportunity</b>					
COVID 19 Low-Income Home Energy Assistance-CARES ACT	93.568		17EA-OF-11-23-01-017		<u>2,271,122</u>
Low-Income Home Energy Assistance	93.568		17EA-OF-11-23-01-017 17EA-OF-11-23-01-017 17WX-OG-11-23-04-018 17EA-OF-11-23-01-017		27,978 9,778,612 308,746 553,191 <u>10,668,527</u>
<b>Total Low-Income Home Energy Assistance</b>	93.568				<u>12,939,649</u>
<b>Passed through Florida Department of Economic Opportunity</b>					
Community Services Block Grant	93.569		17-SB-0D-11-23-01-116		<u>3,078,815</u>
COVID-19 Community Services Block Grant- CARES ACT	93.569		17-SB-0D-11-23-01-116		<u>11,075</u>
<b>Total Community Services Block Grant</b>	93.569				<u>3,089,890</u>

(Continued)

**MIAMI-DADE COUNTY, FLORIDA**

**SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS AND STATE FINANCIAL ASSISTANCE  
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2020**

<b>FEDERAL GRANTS</b>	<b>A.L.N.</b>	<b>GRANT/CONTRACT NUMBER</b>	<b>PASS-THROUGH IDENTIFYING NUMBER</b>	<b>PASS-THROUGH AMOUNT TO SUBRECIPIENT</b>	<b>FEDERAL EXPENDITURES</b>
<b>U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES (Continued)</b>					
<b>Direct Programs:</b>					
COVID-19 Head Start- CARES ACT	93.600	04HP000219-01-01		2,147	2,147
		04HP000158-02-01		14,385	14,385
		04CH010192-05-02		83,288	377,378
				<u>99,820</u>	<u>393,910</u>
Head Start	93.600	04HP0023-03-03			(728)
		04HP0023-04-01		16,691	(70,614)
		04HP000219-01-00		1,908,607	2,863,723
		04HP000219-02-00		159,231	309,597
		04HP000158-01-00		4,484,664	5,139,444
		04HP000158-02-00		2,717,765	3,194,573
		04CH010192-04-01		1,701,290	1,781,547
		04CH010192-05-01		45,167,694	52,852,347
		04CH010192-06-01		2,790,178	4,033,649
				<u>58,946,120</u>	<u>70,103,538</u>
<b>Total Head Start</b>	93.600			<u>59,045,940</u>	<u>70,497,448</u>
<b>Passed through Florida Department of Revenue</b>					
Child Support Enforcement Demonstrations and Special Projects	93.601		CSLD3		<u>80,833</u>
<b>Passed through Florida Coalition Against Domestic Violence</b>					
Family Violence Prevention and Services/Domestic Violence Shelter and Supportive Service	93.671		20-2222 DVS & LN061	<u>78,699</u>	<u>656,874</u>
<b>Passed through South Florida Behavioral Health Network</b>					
Opioid STR	93.788		ME 225-10-28		152,346
			ME 225-10-28		<u>3,125</u>
					<u>155,471</u>
<b>Direct Programs:</b>					
COVID-19 HIV Emergency Relief Project Grants- CARES ACT	93.914	H9AHA36907		<u>3,500</u>	<u>3,500</u>
HIV Emergency Relief Project Grants	93.914	H89HA00005-25-00		(2,276)	(4,623)
		H89HA00005-27-01			(3,451)
		H89HA00005-28-00		(2,077)	(4,325)
		H89HA00005-29-00		4,861,510	13,466,119
		H89HA00005-30-00		7,675,232	10,544,893
				<u>12,532,389</u>	<u>23,998,613</u>
<b>Total HIV Emergency Relief Project Grants</b>	93.914			<u>12,535,889</u>	<u>24,002,113</u>
<b>Passed through South Florida Behavioral Health Network</b>					
Block Grants for Prevention and Treatment of Substance Abuse	93.959		ME225-11-34		178,687
			ME225-11-35		34,637
			ME225-10-28		1,700,233
			ME225-10-28		<u>655,742</u>
					<u>2,569,299</u>
<b>TOTAL U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES</b>				<u>\$ 72,545,082</u>	<u>\$ 123,759,005</u>

(Continued)

**MIAMI-DADE COUNTY, FLORIDA**

**SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS AND STATE FINANCIAL ASSISTANCE  
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2020**

<b>FEDERAL GRANTS</b>	<b>A.L.N.</b>	<b>GRANT/CONTRACT NUMBER</b>	<b>PASS-THROUGH IDENTIFYING NUMBER</b>	<b>PASS-THROUGH AMOUNT TO SUBRECIPIENT</b>	<b>FEDERAL EXPENDITURES</b>
<b>CORPORATION FOR NATIONAL AND COMMUNITY SERVICE</b>					
<b>Direct Programs:</b>					
Retired and Senior Volunteer Program	94.002	19SRSF001		\$	78,182
		19SRSF001			20,240
					<u>98,422</u>
<b>Foster Grandparent/Senior Companion Cluster</b>					
Foster Grandparent Program	94.011	16SFSF006			8,108
		19SFSF006			200,763
					46,661
					<u>255,532</u>
Senior Companion Program	94.016	19SCSF003			273,619
		19SCSF003			154,322
					<u>427,941</u>
<b>Total Foster Grandparent/Senior Companion Cluster</b>					<u>683,473</u>
<b>TOTAL CORPORATION FOR NATIONAL AND COMMUNITY SERVICE</b>				\$	<u>781,895</u>
<b>EXECUTIVE OFFICE OF THE PRESIDENT</b>					
<b>Direct Programs:</b>					
High Intensity Drug Trafficking Areas Program	95.001	G18MI0004A		\$	38,312
		G19MI0004A			201,185
		G20MI0004A			225,513
					<u>465,010</u>
<b>TOTAL EXECUTIVE OFFICE OF THE PRESIDENT</b>				\$	<u>465,010</u>
<b>U.S. DEPARTMENT OF HOMELAND SECURITY</b>					
<b>Passed through the United Way of America</b>					
Emergency Food and Shelter National Board Program	97.024		159400-010	\$	(1,021)
			159400-010		178,553
					<u>177,532</u>
<b>Direct Programs:</b>					
National Urban Search & Rescue (US & R) Response System	97.025	EMW-2015-CA-00028-S01			13,552
		EM2-2016-CA-00017-S01			55,070
		EMW-2017-CA-00058-S01			57,902
		EMW-2018-CA-00024-S01			134,882
		EMW-2019-EMW-CA-00078			741,278
		EMW-2018-CA-USR-0011			414,168
					<u>1,416,852</u>
<b>Passed through Florida Executive Office of the Governor</b>					
Disaster Grants - Public Assistance (Presidentially Declared Disasters)	97.036		01-RM-L5-11-23-01-036		552,942
			06-WL-&K-11-23-02-551		1,185
			06-KF-B&-11-23-02-505		844,487
					<u>1,398,614</u>
<b>Passed through Florida Department of Emergency Management</b>					
Disaster Grants - Public Assistance (Presidentially Declared Disasters)	97.036		Z0111		<u>26,847,152</u>
<b>Total Disaster Grants - Public Assistance (Presidentially Declared Disasters)</b>	97.036				<u>28,245,766</u>

(Continued)



**MIAMI-DADE COUNTY, FLORIDA**

**SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS AND STATE FINANCIAL ASSISTANCE  
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2020**

<b>FEDERAL GRANTS</b>	<b>A.L.N.</b>	<b>GRANT/CONTRACT NUMBER</b>	<b>PASS-THROUGH IDENTIFYING NUMBER</b>	<b>PASS-THROUGH AMOUNT TO SUBRECIPIENT</b>	<b>FEDERAL EXPENDITURES</b>
<b>U.S. DEPARTMENT OF HOMELAND SECURITY (Continued)</b>					
<b>Passed through Florida Executive Office of the Governor</b>					
Emergency Management Performance Grants	97.042		G0056		355,562
			G0152		116,516
			G0157		88,199
					<u>560,277</u>
<b>Direct Programs:</b>					
Assistance to Firefighters Grant	97.044	EMW-2017-FV-02327 EMW-2000-FG-01614			869,565
					999,992
					<u>1,869,557</u>
Cooperating Technical Partners	97.045	EMW-2015-CA-00071-S01			38,066
Port Security Grant Program	97.056	EMW-2017-PU-00558-S01 EMW-2017-PU-00217-S01 EMW-2018-PU-00055			78,255
					1,309,427
					1,287,833
					<u>2,675,515</u>
<b>Passed through Florida Executive Office of the Governor</b>					
Homeland Security Grant Program	97.067		18-DS-X1-11-23-02-250		7,576
			19-DS-01-11-23-01-251		44,972
			18-DS-X1-11-23-01-328		10,676
					<u>63,224</u>
<b>Passed through Florida Department of Emergency Management</b>					
Homeland Security Grant Program	97.067		19-DS-01-11-23-01-189		75,060
			R0094		69,549
			R0095		39,255
			19-DS-01-11-23-01-208		104,832
			19-DS-06-11-23-01-242		520,101
					<u>808,797</u>
<b>Passed through City of Miami</b>					
Homeland Security Grant Program	97.067		19-DS-04-11-23-02-319		466,775
			R0075		191,702
					<u>658,477</u>
Homeland Security Grant Program	97.067		R0092		99,900
<b>Total Homeland Security Grant Program</b>	97.067				<u>1,630,398</u>
<b>Direct Program:</b>					
Homeland Security Biowatch Program	97.091	06OHBIO00010-14-00			348,306
<b>TOTAL U.S. DEPARTMENT OF HOMELAND SECURITY</b>					<u>\$ 36,962,269</u>
<b>TOTAL EXPENDITURES OF FEDERAL AWARDS</b>				<b>\$ 134,988,768</b>	<b>\$ 374,302,590</b>

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

**MIAMI-DADE Summary, FLORIDA****SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS AND STATE FINANCIAL ASSISTANCE  
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2020**

STATE GRANTS	C.S.F.A	GRANT/CONTRACT NUMBER	PASS-THRU AMOUNT TO SUBRECIPIENT	TOTAL STATE EXPENDITURES
<b>EXECUTIVE OFFICE OF THE GOVERNOR</b>				
Emergency Management Programs	31.063	A0034		\$ 87,178
Residential Construction Mitigation Project	31.066	DEM-HL00026		98,319
Emergency Management Projects	31.067	18-CP-11-11-23-01-245 19-CP-11-11-23-01-311		14,142 12,853 26,995
<b>TOTAL EXECUTIVE OFFICE OF THE GOVERNOR</b>				<u>\$ 212,492</u>
<b>FLORIDA DEPARTMENT OF ENVIRONMENTAL PROTECTION</b>				
Beach Management Funding Assistance Program	37.003	17DA1		\$ (161)
Statewide Surface Water Restoration and Wastewater Projects	37.039	LP13029		(5,646)
Delegated Title V Air Pollution Control Activities	37.043	TV009		220,895
Petroleum Cleanup	37.UNK	GC891-03		1,286,723
<b>TOTAL FLORIDA DEPARTMENT OF ENVIRONMENTAL PROTECTION</b>				<u>\$ 1,501,811</u>
<b>FLORIDA DEPARTMENT OF FINANCIAL SERVICES</b>				
Local Government Fire Service Grants	43.009	FM445		\$ 16,834
<b>TOTAL FLORIDA DEPARTMENT OF FINANCIAL SERVICES</b>				<u>\$ 16,834</u>

(Continued)

**MIAMI-DADE Summary, FLORIDA****SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS AND STATE FINANCIAL ASSISTANCE  
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2020**

<b>STATE GRANTS</b>	<b>C.S.F.A</b>	<b>GRANT/CONTRACT NUMBER</b>	<b>PASS-THRU AMOUNT TO SUBRECIPIENT</b>	<b>TOTAL STATE EXPENDITURES</b>
<b>FLORIDA DEPARTMENT OF STATE</b>				
Florida Cultural Facilities Program	45.014	16.9.200.585		\$ 500,000
State Aid to Libraries	45.030	20-ST-31		1,669,762
General Program Support (Cultural and Museum Grants)	45.061	20 c.ps.500.731 21 c.ps.800.736		44,603 44,026 88,629
<b>TOTAL FLORIDA DEPARTMENT OF STATE</b>				<b>\$ 2,258,391</b>
<b>FLORIDA DEPARTMENT OF EDUCATION</b>				
Coach Aaron Feis Guardian Program	48.140	99B-90210-0D001		\$ 361,737
<b>TOTAL FLORIDA DEPARTMENT OF EDUCATION</b>				<b>\$ 361,737</b>
<b>FLORIDA DEPARTMENT OF TRANSPORTATION</b>				
Joint Participation Agreement	55 UNK	ASE56		\$ 10,362
Florida Commision for the Transportation Disavantage	55.002	G1870		24,707
Seaport Grant Programs	55.005	GOI76 GOR66		1,330,575 5,481,971 6,812,546
Summaryy Incentive Grant Program (CIGP)	55.008	APF57		733,470
Florida Shared-Use Nonmotorized (Sun) Trail Network Program	55.038	439898-1(G0L04)		(20,242)
<b>TOTAL FLORIDA DEPARTMENT OF TRANSPORTATION</b>				<b>\$ 7,560,843</b>
<b>(Continued)</b>				

**MIAMI-DADE Summary, FLORIDA****SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS AND STATE FINANCIAL ASSISTANCE  
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2020**

STATE GRANTS	C.S.F.A	GRANT/CONTRACT NUMBER	PASS-THRU AMOUNT TO SUBRECIPIENT	TOTAL STATE EXPENDITURES
<b>FLORIDA DEPARTMENT OF CHILDREN AND FAMILIES</b>				
<b>Passed through Florida Coalition Against Domestic Violence:</b>				
Domestic Violence Services	60.000	20-2222 DVS	\$ 28,887	\$ 1,056,939
COVID-19 Domestic Violence Services-CARES ACT	60.000	20-2222 DVS	15,315	37,012
			44,202	1,093,951
Community Care for Disabled Adults	60.008	KG071		109,719
		KG071		587
				110,306
Homeless Challenge Grant	60.014	KP009		148,500
Homeless Grant in Aid Project	60.021	KP009		107,142
Homeless Special Projects	60.027	KH231		61,814
Criminal Justice, Mental Health and Substance Abuse Reinvestment Grant Program	60.115	LHZ50		397,759
<b>TOTAL FLORIDA DEPARTMENT OF CHILDREN AND FAMILIES</b>			<b>\$ 44,202</b>	<b>\$ 1,919,472</b>
<b>FLORIDA DEPARTMENT OF HEALTH</b>				
Summary Grant Awards	64.005	C7013		\$ 5,221
		C8013	\$ 42,291	93,626
			42,291	98,847
<b>TOTAL FLORIDA DEPARTMENT OF HEALTH</b>			<b>\$ 42,291</b>	<b>\$ 98,847</b>
<b>FLORIDA DEPARTMENT OF ELDER AFFAIRS</b>				
<b>Passed through Alliance on Aging</b>				
Respite for Elders Living in Everyday Families (RELIEF)	65.006	KR-1717		\$ 1,852
		KR-1917		68,355
		KR-2017		6,649
				76,856

**(Continued)**

**MIAMI-DADE Summary, FLORIDA****SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS AND STATE FINANCIAL ASSISTANCE  
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2020**

STATE GRANTS	C.S.F.A	GRANT/CONTRACT NUMBER	PASS-THRU AMOUNT TO SUBRECIPIENT	TOTAL STATE EXPENDITURES
<b>FLORIDA DEPARTMENT OF ELDER AFFAIRS (Continued)</b>				
<b>Passed through Alliance on Aging</b>				
Local Services Program	65.009	KL-1818	\$ (42,140)	(42,140)
		KL-1918	563,401	563,401
		KL-1918		4,730
			521,261	525,991
<b>Passed through Alliance on Aging</b>				
United Home Care Services, Inc	65.010	2004-13		4,604
<b>TOTAL FLORIDA DEPARTMENT OF ELDER AFFAIRS</b>			<b>\$ 521,261</b>	<b>\$ 607,451</b>
<b>FLORIDA DEPARTMENT OF LAW ENFORCEMENT</b>				
Statewide Criminal Analysis Laboratory System	71.002	2020-SFA-CL-43-A9-002		\$ 651,090
Victim or Witness Assistance	71.006	GAA # 1271		11,247
Miami Dade Summaryy Operation Blue and Brown	71.040	2020-SFA-CAA-43-P6-002		471,912
<b>TOTAL FLORIDA DEPARTMENT OF LAW ENFORCEMENT</b>				<b>\$ 1,134,249</b>
<b>FLORIDA DEPARTMENT OF HIGHWAY SAFETY AND MOTOR VEHICLES</b>				
Florida Arts License Plate Project	76.041	N/A	\$ 22,373	\$ 22,373
<b>TOTAL FLORIDA DEPARTMENT OF HIGHWAY SAFETY AND MOTOR VEHICLES</b>			<b>\$ 22,373</b>	<b>\$ 22,373</b>
<b>FLORIDA FISH AND WILDLIFE CONSERVATION COMMISSION</b>				
Florida Derelict Vessel Removal Program	77.005	19248		\$ 64,755
Florida Boat Improvement Program	77.006	17206		352

**(Continued)**

**MIAMI-DADE Summary, FLORIDA**

**SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS AND STATE FINANCIAL ASSISTANCE  
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2020**

<b>STATE GRANTS</b>	<b>C.S.F.A</b>	<b>GRANT/CONTRACT NUMBER</b>	<b>PASS-THRU AMOUNT TO SUBRECIPIENT</b>	<b>TOTAL STATE EXPENDITURES</b>
<b>FLORIDA FISH AND WILDLIFE CONSERVATION COMMISSION (Continued)</b>				
Artificial Reef Grants Program	77.007	18107		<u>5,750</u>
<b>TOTAL FLORIDA DEPARTMENT FISH AND WILDLIFE CONSERVATION</b>				<u><u>\$ 70,857</u></u>
<b>FLORIDA DEPARTMENT OF JUVENILE JUSTICE</b>				
Juvenile Diversion Alternative Program	80.022	10555		<u>\$ 736,252</u>
<b>TOTAL FLORIDA DEPARTMENT OF JUVENILE JUSTICE</b>				<u><u>\$ 736,252</u></u>
<b>TOTAL EXPENDITURES OF STATE FINANCIAL ASSISTANCE</b>			<u><u>\$ 630,127</u></u>	<u><u>\$ 16,501,609</u></u>

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**

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#### **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, 2020. Consequently, the Schedule does not include the federal award programs and state financial assistance of the Miami-Dade Aviation Department, Miami-Dade Transit, the Public Health Trust of Miami-Dade County, Miami-Dade Housing Agency, and Miami-Dade Water and Sewer Department. Federal awards 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**

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), wherein certain types of expenditures are not allowable or are limited as to reimbursement. The information in this Schedule is presented in accordance with the 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*. Therefore, some amounts presented in this Schedule may differ from amounts presented in, or used in the preparation of, the basic financial statements.

#### **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 subrecipient."

#### **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 and A.L.N. #93.243, 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 (Continued)**

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**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?

Yes

X

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?

X

Yes

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)?

X

Yes

No

Identification of major federal programs:

Federal Assistance Listing No. (ALN)

Name of Federal Program or Cluster

16.710

Public Safety Partnership and Community Policing Grants

20.934

National Significant Freight and Highway

21.019

Coronavirus Relief Fund

93.569

Community Services Block Grant

93.914

HIV Emergency Relief Project Grants

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

\$3,000,000

Auditee qualified as low-risk auditee?

X

Yes

No

(Continued)



**Miami-Dade County, Florida**

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

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State Financial Assistance:

Internal control over major projects:

Material weakness(es) identified?	<u>          </u> Yes	<u>      X      </u> No
Significant deficiency(ies) identified?	<u>      X      </u> Yes	<u>                  </u> None reported

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

Unmodified

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

<u>      X      </u> Yes	<u>                  </u> No
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Identification of major state projects:

State CSFA No.

Name of State Project

37.UNK

Petroleum Cleanup

55.005

Seaport Grant Programs

65.009

Local Services Program

Dollar threshold used to distinguish between type

A and type B projects:

\$750,000

(Continued)

**Miami-Dade County, Florida**

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

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**Section II. Financial Statement Findings**

*A. Internal Control Over Financial Reporting*

No matters to report.

*B. Compliance*

No matters to report.

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

*A. Internal Control Over Compliance*

**Federal Awards**

**IC 2020-001 Subrecipient Monitoring**

**Department of Treasury – Coronavirus Relief Fund (ALN No. 21.019)**

Criteria: 2 CFR § 200.332(d), and the subrecipient agreements, requires that a pass-through entity be responsible for monitoring subrecipient activities and that the subrecipient is administering federal awards in compliance with federal requirements. A control system should be in place to ensure subrecipient monitoring activities occur on a timely basis.

Condition: The County was unable to provide sufficient evidence that a monitoring review was completed of the subrecipient's compliance with the Coronavirus Relief Program. For one out of four subrecipients tested we were unable to see evidence of proper subrecipient monitoring.

Questioned costs: Undeterminable.

Context: This condition is considered to be systemic in nature.

Effect: Subrecipients may not be administering the activities funded by the program in accordance with the provisions of the program requirements and grant agreements which may result in disallowance by the grantor of project expenditures.

Cause: The County has not developed a formal policy and procedures on subrecipient monitoring and site visit review for this program due to the nature of the grant and changing federal guidelines.

Recommendation: We recommend the County establish a formal policy and procedure to document the performance of subrecipient monitoring procedures over the activities of the sub-grantees of the program.

Views of responsible officials and planned corrective action: The County understands the importance of subrecipient monitoring. Contracts were established with subrecipients detailing Federal guidelines. In addition, the Program Management Division was created under the Office of Management and Budget to monitor Coronavirus Relief Fund (CRF) funds granted to subrecipients by the County. The Division is working on a monitoring plan to monitor all CRF programs to ensure compliance with Federal regulations and requirements and with the provisions of each subaward agreement.

**Miami-Dade County, Florida**

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

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**State Projects**

**IC 2020-002 Reporting**

**Florida Department of Elder Affairs – Passed through Alliance on Aging  
Local Services Program (CSFA No. 65.009)**

Criteria: Each prime recipient must provide a monthly client information registration and tracking system (CIRTS) report no later than three days after each month end. The County is required to review the monthly reports before submission to the grantor.

Condition: The County was unable to provide evidence that a timely review took place for eight out of eight monthly reports selected for testing as the reports were submitted after the due date.

Questioned costs: Not applicable.

Context: This condition is considered to be systemic in nature.

Effect: Failure to comply with program requirements could result in loss of grant funding.

Cause: The County's control over this grant's reporting requirement was not operating effectively.

Recommendation: We recommend that the County review its current policies for oversight of compliance with reporting requirements for this grant. Personnel in charge of administering grant compliance should review the County's grant reports to ensure the timeliness and regulatory compliance are met prior to submission to grantors and should establish some form of available evidence to demonstrate the review was completed whether it be a signoff, an email or other evidence the reports were reviewed timely before being filed.

Views of responsible officials and planned corrective action: The department will notify its sub-recipients of the importance of complying with the established reporting dates and will provide additional training to ensure future compliance. Furthermore, the department will review and revise the monthly reporting periods to provide its sub-recipients additional time to complete the required monthly reports in accordance with the established contractual deadlines.

**Miami-Dade County, Florida**

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

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*B. Compliance*

**Federal Awards**

**CF 2020-003 Subrecipient Monitoring**

**Department of Treasury – Coronavirus Relief Fund (ALN No. 21.019)**

Criteria: 2 CFR § 200.332(d), and the subrecipient agreements, requires that a pass-through entity be responsible for monitoring subrecipient activities and that the subrecipient is administering federal awards in compliance with federal requirements.

Condition: For one out of four subrecipients tested we were unable to see evidence of proper subrecipient monitoring.

Questioned costs: Undeterminable.

Context: This condition is considered systemic in nature.

Effect: Subrecipients may not be administering the activities funded by the program in accordance with the provisions of the program requirements and grant agreements which may result in disallowance of the grant expenditures and the requirement for repayment of awards funding.

Cause: The County has not developed a formal policy and procedures on subrecipient monitoring and site visit reviews for this program due to the nature of the grant and changing Federal guidelines.

Recommendation: We recommend the County establish a formal policy and procedure for monitoring and reviewing the activities of the sub-grantees of the program to ensure proper and timely monitoring of program compliance.

Views of responsible officials and planned corrective action: The County understands the importance of subrecipient monitoring. Contracts were established with subrecipients detailing Federal guidelines. In addition, the Program Management Division was created under the Office of Management and Budget to monitor CRF funds granted to subrecipients by the County. The Division is working on a monitoring plan to monitor all CRF programs to ensure compliance with Federal regulations and requirements and with the provisions of each subaward agreement.

**Miami-Dade County, Florida**

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

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**State Projects**

**CF 2020-004 Reporting**

**Florida Department of Elder Affairs – Passed through Alliance on Aging  
Local Services Program (CSFA No. 65.009)**

Criteria: Each prime recipient must provide a monthly client information registration and tracking system (CIRTS) report no later than three days after each month end.

Condition: It was noted eight out of eight monthly reports selected for testing were filed after the due date stipulated by the agency.

Questioned costs: Not applicable.

Context: This condition is considered systemic in nature.

Effect: Failure to comply with program requirements could result in loss of grant funding.

Cause: The County was not compliant with the grant requirements for timely filing of required grant reports.

Recommendation: We recommend that County personnel in charge of administering grant compliance, review the County's grant reports to ensure the reports are submitted on a timely basis in accordance with the provisions of the grant agreement to the grantors.

Views of responsible officials and planned corrective action: The department will notify its sub-recipients of the importance of complying with the established reporting dates and will provide additional training to ensure future compliance. Furthermore, the department will review and revise the monthly reporting periods to provide its sub-recipients additional time to complete the required monthly reports in accordance with the established contractual deadlines.

**Miami-Dade County, Florida**

**Schedule of Prior Year Audit Findings**

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The prior year single audit disclosed no findings in the *Schedule of Findings and Questioned Costs* and no uncorrected or unresolved findings exist from the prior audit's *Summary Schedule of Prior Audit Findings*.