Single Audit Reports in Accordance with Uniform Guidance and Chapter 10.550, Rules of the Florida Auditor General

Fiscal Year Ended September 30, 2017

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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**

To the Honorable Mayor and Members of the City Commission City of Miami, Florida

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of the governmental activities, the aggregate discretely presented component units, each major fund, and the aggregate remaining fund information of the City of Miami, Florida (the City), as of and for the year ended September 30, 2017, and the related notes to the financial statements, which collectively comprise the City's basic financial statements, and have issued our report thereon dated March 30, 2018. Our report includes a reference to other auditors who audited the financial statements of the following component units and funds, as described in our report on the City's financial statements:

Component Units / Funds	Classification
Southeast Overtown Park West Redevelopment Agency	nonmajor special revenue fund
Omni Community Redevelopment Agency	nonmajor special revenue fund
<ul> <li>Midtown Community Redevelopment Agency</li> </ul>	nonmajor special revenue fund
Virginia Key Beach Park Trust	nonmajor special revenue fund
<ul> <li>Liberty City Community Revitalization District Trusts</li> </ul>	nonmajor special revenue fund
<ul> <li>Firefighters' and Police Officers' Retirement Trust</li> <li>General Employees' and Sanitation Employees' Retirement Trust and Other Managed Trusts</li> </ul>	aggregate remaining fund information aggregate remaining fund information
<ul><li> Miami Sports and Exhibition Authority</li><li> Downtown Development Authority</li></ul>	discretely presented component unit discretely presented component unit
Bayfront Park Management Trust	discretely presented component unit
<ul> <li>Coconut Grove Business Improvement District</li> </ul>	discretely presented component unit
Wynwood Business Improvement District	discretely presented component unit

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.

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#### Internal Control over Financial Reporting

In planning and performing our audit of the financial statements, we considered the City's internal control over financial reporting (internal control) to determine 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 City's internal control. Accordingly, we do not express an opinion on the effectiveness of the City's internal control.

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

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

### **Compliance and Other Matters**

As part of obtaining reasonable assurance about whether the City'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 determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

### **Purpose of this Report**

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

RSM US LLP

Miami, Florida March 30, 2018



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

### **Independent Auditor's Report**

To the Honorable Mayor and Members of the City Commission City of Miami, Florida

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

We have audited the City of Miami, Florida's (the City) 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 City's major federal programs and state projects for the year ended September 30, 2017. The City's major federal programs and state projects are identified in the summary of auditor's results section of the accompanying schedule of findings and guestioned costs.

#### Management's Responsibility

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

### **Auditor's Responsibility**

Our responsibility is to express an opinion on compliance for each of the City'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 Florida Auditor General* (Chapter 10.550). Those standards, the Uniform Guidance and Chapter 10.550 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 state project occurred. An audit includes examining, on a test basis, evidence about the City's compliance with those requirements and performing such other procedures as we considered necessary in the circumstances.

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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 City's compliance.

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

In our opinion, the City complied, in all material respects, with the types of compliance requirements referred to above that could have a direct and material effect on each of its major federal programs and state projects for the year ended September 30, 2017.

#### Other Matters

The results of our auditing procedures disclosed an instance of noncompliance, which is required to be reported in accordance with Chapter 10.550 and which is described in the accompanying schedule of findings and questioned costs as item CF 2017-01. Our opinion on each state project is not modified with respect to this matter.

The City's response to the noncompliance finding identified in our audit is described in the accompanying schedule of findings and questioned costs. The City'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 City 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 City's internal control over compliance with the types of requirements that could have a direct and material effect on each major federal program and state project to determine the auditing procedures that are appropriate in the circumstances for the purpose of expressing an opinion on compliance for each major federal program and state project, and to test and report on internal control over compliance in accordance with Uniform Guidance and Chapter 10.550, 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 City'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. We did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified.

The purpose of this report on internal control over compliance is solely to describe the scope of our testing of internal control over compliance and the results of that testing based on the requirements of Uniform Guidance and Chapter 10.550. 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 Florida Auditor General*

We have audited the financial statements of the City as of and for the year ended September 30, 2017, and have issued our report thereon dated March 30, 2018, which contained unmodified opinions on those financial statements, and included 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 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.

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Miami, Florida April 30, 2018, except for the Schedule of Expenditures of Federal Awards and State Financial Assistance for which the date is March 30, 2018

Federal Grantor/Pass-through Grantor/Program or Cluster Title	CFDA Number	Grant/Contract Number	Pass-Through Entity Identifying Number	Passed Through to Subrecipients	Federal Expenditures
U.S Department of Agriculture					
Pass-Through Florida Department of Health Child and Adult Care Food Program	10.558	A-2384 S-576	16165FL350N1099 16165FL350N1099/16165FL350N2020	\$ -	\$ 52,828 50,871 103,699
Federal Pass-Through Miami-Dade County, Florida Supplemental Nutrition Assistance Program	10.551	WS-CC-PY'16-13-00 WS-SP-PY'16-14-00	AA-26773-15-55-A-12 AA-26773-15-55-A-12		2,157 14,515 16,672
Federal Pass-Through Miami-Dade County, Florida State Administrative Matching Grants for the Supplemental Nutrition Assistance Program	10.561	WS-CC-PY'15-13-00 WS-CC-PY'16-13-00 WS-SP-PY'16-14-00	AA-26773-15-55-A-12 AA-26773-15-55-A-12 AA-26773-15-55-A-12		3,960 6,185 44,840
Total U.S Department of Agriculture					54,985 175,356
U.S Department of Housing and Urban Development  Community Development Block Grants/Entitlement Grants	14.218	B-08-MN-120016 B-09-MC-120013 B-10-MC-120013 B-12-MC-120013 B-13-MC-120013 B-14-MC-120013		42,903 174,572	86,905 301,966 332,359 303,610 142,841 274,945
		B-15-MC-120013 B-16-MC-120013	-	135,032 973,583 1,326,090	155,111 1,857,647 3,455,384
Emergency Solutions Grant Program	14.231	E-16-MC-120002			287,465
Federal Pass-Through Miami-Dade County, Florida Supportive Housing Program	14.235	FL0189L4D001508 FL0189L4D001609 FL0190L4D001508 FL0190L4D001609 FL0211L4D001609 FL0211L4D001508 (Continued)	596000573 596000573 596000573 596000573 596000573 596000573		288,477 200,482 136,806 50,151 95,374 247,484 1,018,774

City of Miami, Florida

Schedule of Expenditures of Federal Awards and State Financial Assistance
Fiscal Year Ended September 30, 2017

Federal Grantor/Pass-through Grantor/Program or Cluster Title	CFDA Number	Grant/Contract Number	Pass-Through Entity Identifying Number	Passed Through to Subrecipients	Federal Expenditures
Home Investment Partnership Program	14.239	M-05-MC-120211 M-06-MC-120211 M-07-MC-120011 M-08-MC-120011 M-09-MC-120011 M-10-MC-120011 M-13-MC-120011 M-12-MC-120011 M-14-MC-120011 M-15-MC-120011 M-16-MC-120011			\$ 179,237 28,387 745,341 70,391 490,848 101,715 5,043 108,620 1,860,305 21,278 640,797 4,251,962
Housing Opportunities for Persons with AIDS	14.241	F-LH-07-F005 F-LH-10-F005 F-LH-11-F005 F-LH-12-F005 F-LH-15-F005 F-LH-16-F005			313,473 3,531,985 223,046 141,442 272,132 6,484,358 10,966,436
Lower Income Housing Assistance Program-Section 8 Moderate Rehabilitation	14.856	FL145MR0001 FL145MR0002			1,826,214 569,907 2,396,121
Section 8 Housing Choice Vouchers  Total U.S Department of Housing and Urban Development	14.871	FL145			2,207,379 24,583,521
US Department of the Interior Fish and Wildlife Services					
Pass -Through Florida Department of Environmental Protection Clean Vessel Act Program  Total of US Department of the Interior Fish and Wildlife Service	15.616	CVA15-766 MV187 CVA16-801 MV237 (Continued)	F14AP00979 F15AP00508	;	39,683 204,850 244,533

Federal Grantor/Pass-through Grantor/Program or Cluster Title	CFDA Number	Grant/Contract Number	Pass-Through Entity Identifying Number	Passed Through to Subrecipients	Federal Expenditures
U.S Department of Justice					
Pass-Through Office of the Florida Attorney General Crime Victim Assistance	16.575	VOCA-2016-City of Miami Police Depa-00482	596000375		\$ 53,866
Public Safety Partnership and Community Policing Grants	16.710	2013ULWX0011 2014ULWX0043 2016ULWX0024			323,361 657,133 406,433 1,386,927
Edward Byrne Memorial Justice Assistance Grant Program	16.738	2015-DJ-BX-1015 2016-CD-BX-0055 2016-DJ-BX-0816			11,640 83,860 172,756 268,256
Pass-Through Florida Department of Law Enforcement Edward Byrne Memorial Justice Assistance Grant Program	16.738	2017-JAGC DADE-5-F9-036 2017-JAGC DADE-6-F9-056 2017-JAGC DADE-7-F9-038	2016-MU-BX0073 2016-MU-BX0073 2016-MU-BX0073		20,298 10,048 9,085 39,431
Edward Byrne Memorial Competitive Grant Program	16.751	2014-WY-BX-002			9,721
Body Worn Camera Policy and Implementation	16.835	2016-BC-BX-K087			265,912
Equitable Sharing Program Total U.S Department of Justice	16.922	not applicable (Continued)			766,786 2,790,899

Federal Grantor/Pass-through Grantor/Program or Cluster Title	CFDA Number	Grant/Contract Number	Pass-Through Entity Identifying Number	Passed Through to Subrecipients	Federal Expenditures
U.S Department of Labor					
Federal Pass-Through Miami-Dade County, Florida Unemployment Insurance	17.225	WS-CC-PY'16-13-00 WS-SP-PY'16-14-00	AA-26773-15-55-A-12 AA-26773-15-55-A-12	- -	\$ 7,810 40,191 48,001
Federal Pass-Through Miami-Dade County, Florida WIA/WIOA Adult Program	17.258	WS-CC-PY'15-13-00 WS-CC-PY'16-13-00 WS-SP-PY'16-14-00	AA-26773-15-55-A-12 AA-26773-15-55-A-12 AA-26773-15-55-A-12	-	7,769 58,376 287,291
Federal Pass-Through Miami-Dade County, Florida WIA/WIOA Dislocated Worker Formula Grants	17.278	WS-CC-PY'15-13-00 WS-CC-PY'16-13-00 WS-SP-PY'16-14-00	AA-26773-15-55-A-12 AA-26773-15-55-A-12 AA-26773-15-55-A-12	-	353,436 16,312 35,323 300,931 352,566
Federal Pass-Through Miami-Dade County, Florida WIA/WIOA Rapid Response	17.278	WS-CC-PY'16-13-00 WS-SP-PY'16-14-00	AA-26773-15-55-A-12 AA-26773-15-55-A-12	- -	5,897 58,411 64,308
Total WIOA Cluster Total U.S Department of Labor				=	770,310 818,311
U.S. Department of Transportation					
Pass-Through Florida Department of Transportation Highway Planning and Construction	20.205	AQF49/418334-2 G0E08	unknown unknown	<u>-</u>	42,887 5,446 48,333
National Priority Safety Programs  Total U.S Department of Transportation	20.616	G0F17		-	29,134 77,467
Total C.C Department of Transportation		(Continued)		-	11,401

# Schedule of Expenditures of Federal Awards and State Financial Assistance Fiscal Year Ended September 30, 2017

Federal Grantor/Pass-through Grantor/Program or Cluster Title	CFDA Number	Grant/Contract Number	Pass-Through Entity Identifying Number	Passed Through to Subrecipients	Federal Expenditures
U.S Department of Health and Human Services					
Federal Pass-Through Miami-Dade County, Florida Temporary Assistance for Needy Families	93.558	WS-CC-PY 11-13-00 WS-CC-PY'16-13-00 WS-SP-PY'16-14-00	AA-26773-15-55-A-12 AA-26773-15-55-A-12 AA-26773-15-55-A-12	\$ -	\$ 3,020 36,917 388,647 428,584
Federal Pass-Through Florida Agency for Persons with Disabilities Medical Assistance Program Total U.S Department of Health and Human Services	93.778	Not Applicable	unknown		524,863 953,447
Executive Office of the President					
Pass-Through South Florida HIDTA/Monroe County Sheriffs					
High Intensity Drug Trafficking Areas Program	95.001	G15MI0001A	G15MI0001A		1,934
Total Executive Office of the President		HITDA Letter June 13, 2016	G16MI0001A		43,830 45,764
U.S Department of Homeland Security					
National Urban Search and Rescue (US&R) Response System	97.025	EMW-2014-CA-K00009 EMW-95-k-4718 EMW2015CA00042 EMW-2016-CA-00019-S01			43,935 427,265 285,649 911,862 1,668,711
Federal Pass Through State of Florida Division of Emergency Manage	ement				
Homeland Security Grant Program	97.067	16DS-T9-10-60-02-432 16-DS-U7-11-23-02-368 17-DS-V4-11-23-02-340 17-DS-V9-11-23-02-346	EMW-2015-SS-00083-S01 EMW-2015-SS-00083-S01 EMW-2016-SS-00092-S01 EMW-2016-SS-00092-S01	2,909,422 172,021	29,640 4,012,510 78,610 608,074
Total U.S Department of Homeland Security				3,081,443 3,081,443	4,728,834 6,397,545
Total Expenditures for Federal Awards				\$ 4,407,533	\$ 36,086,843

(Continued)

State Grantor/Pass-through Grantor/Program or Cluster Title	CSFA Number	Grant/Contract Number	State Expenditures
Division of Emergency Management  Residential Construction Mitigation  Total Division of Emergency Management	31.066	16RC-Q3-11-23-02-299	\$ 27,756 27,756
Department of Economic Opportunity  Local Economic Development Initiatives  Total Department of Economic Opportunity	40.012	HL061	750,000 750,000
Florida Housing Finance Corporation State Housing Initiatives Partnership (SHIP) Program  Total Florida Housing Finance Corporation	40.901	Not applicable SHIP FY2016-2017	812,578 1,240,976 2,053,554
<u>Department of Transportation</u> Florida Highway Beautification Grant Program. Keep Florida Beaut	tiful 55.003	G0K01	15,000
Public Transit Service Development Program	55.012	ARP46/FM#430987-2-84-01 G0E14 G0E15	367,496 145,000 75,000 587,496
Total Department of Transportation			602,496
<u>Department of Health</u> Emergency Medical Services(EMS) Matching Awards	64.003	M4275	106,667
Pass-Through Miami-Dade County, Florida County Grant Awards Total Department of Health Total Expenditures of State Financial Assistance	64.005	EMS County Grant #C0013	21,789 128,456 \$ 3,562,262

Notes to Schedule of Expenditures of Federal Awards and State Financial Assistance Fiscal Year Ended September 30, 2017

#### Note 1. General and Basis of Presentation

The accompanying Schedule of Expenditures of Federal Awards and State Financial Assistance (the Schedule) presents the expenditure activities of all federal programs and state awards of the City of Miami, Florida (the City) for the year ended September 30, 2017. All expenditures related to federal awards and state financial assistance received directly from federal and state agencies, as well as federal and state awards passed through other government agencies are included in the accompanying Schedule. The information in this Schedule is presented in accordance with the requirements of the Title 2 U.S. Code of Federal Regulations Part 200, Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards (Uniform Guidance) and Chapter 10.550, Rules of the Florida Auditor General. Because the Schedule presents only a selected portion of the operations of the City, it is not intended to and does not present the financial position, changes in fund balance/net position or cash flows, where applicable, of the City. The City's reporting entity is defined in Note 1 of the City's basic financial statements.

#### Note 2. Basis of Accounting

The accompanying Schedule is presented using the modified accrual basis of accounting since grants are accounted for in the governmental fund types of the City. Such expenditures are reported following the cost principles contained in the Uniform Guidance and the Rules of the Department of Financial Services of the State of Florida, wherein certain types of expenditures are not allowable or are limited as to reimbursement.

#### Note 3. Indirect Cost Recovery

The City did not recover its indirect costs using the 10% de minimis indirect cost rate provided under Section 200.414 of the Uniform Guidance.

# Schedule of Findings and Questioned Costs Fiscal Year Ended September 30, 2017

I – Summary of Independent Auditor's Results	
Financial Statements	
Type of auditor's report issued:	Unmodified
Internal control over financial reporting:	
Material weakness(es) identified?	YesXNo
Significant deficiency(ies) identified?	Yes X None Reported
Noncompliance material to financial statements noted?	Yes X No
Federal Awards	
Internal control over major programs:	
Material weakness(es) identified?	YesX No
Significant deficiency(ies) identified?	Yes X None Reported
Type of auditor's report issued on compliance for	
major programs:	Unmodified
Any audit findings disclosed that are required	
to be reported in accordance with Section	
2 CFR 200.516(a)?	YesXNo
Identification of major programs:	
The programs tested as major were as follows:	
CFDA Number(s)	Name of Federal Program or Cluster
16.710	Public Safety Partnership and Community Policing Grants
14.241	Housing Opportunities for Persons with AIDS
14.235	Supportive Housing Program
Dollar threshold used to distinguish between type	
A and type B programs:	\$ 1,082,605
Auditee qualified as low-risk auditee?	XYesNo
(Continue	ed)

# Schedule of Findings and Questioned Costs (Continued) Fiscal Year Ended September 30, 2017

### Section I – Summary of Auditor's Results (Continued)

State Financial Assistance	
Internal control over major projects:  Material weakness(es) identified?	YesXNo
Significant deficiency(ies) identified?	Yes X 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 Florida Auditor General?	X Yes No
Identification of major projects:	
The projects tested as major were as follows:	
CSFA Number(s)	Name of State Project
40.012	Local Economic Development Initiatives
40.901	State Housing Initiatives Partnership (SHIP) Program
Dollar threshold used to distinguish between type	
A and type B projects:	\$300,000

### Section II - Financial Statements Findings

No matters to report.

### Section III – Federal Awards Findings and Questioned Costs

No matters to report.

# Schedule of Findings and Questioned Costs (Continued) Fiscal Year Ended September 30, 2017

#### Section IV - State Financial Assistance Findings and Questioned Costs

### A. Compliance

#### **CF 2017 – 01 Reporting**

Florida Department of Economic Opportunity Local Economic Development Initiatives CSFA No. 40.012

<u>Criteria</u>: Grantees are required to file quarterly progress reports with the grantor within 30 days after the end of each quarter, until the grantee is instructed that no further reports are needed.

<u>Condition</u>: We noted that the quarterly progress report for the quarter ended March 31, 2017 was submitted to the grantor on May 1, 2017. The report was due on April 30, 2017.

Context: See "Condition" above.

Questioned Costs: Not applicable.

<u>Cause</u>: Management evaluated the program guidelines and improperly concluded that the report could be filed on May 1, 2017, instead of the due date of April 30, 2017.

<u>Effect</u>: Failure to comply with program reporting requirements may result in a disallowance of program expenditures and/or loss of future grant funding.

<u>Recommendation</u>: Management responsible for administering the grant program should obtain relevant training and an understating of the reporting requirements of the grant program, to allow for ongoing compliance.

<u>Views of Responsible Official and Planned Corrective Actions</u>: The City concurs all reports are required to be submitted timely. During the third quarter FY2018, policies and procedures were implemented requiring supervisory review and approval prior to submission.

#### B. Internal Control Over Compliance

No matters to report.

# Summary Schedule of Prior Years' Audit Findings Fiscal Year Ended September 30, 2017

Finding No.	Finding Title	Current Year Status				
Financial Statem	Financial Statement Findings					
IC 2016-01	Self Insurance Actuarial Valuation	Corrected				
Federal Awards	Findings and Questioned Costs					
Internal Control o	ver Compliance Findings					
IC 2016-02	Reporting – CFDA #14.871 and 14.856	Corrected				
IC 2016-03	Equipment and Real Property management – CFDA #97.025	Corrected				
IC 2016-04	Procurment and Suspension and Debarment – CFDA #97.025	Corrected				
Compliance Findi	ing <u>s</u>					
CF 2016-01	Reporting – CFDA #14.871 and 14.856	Corrected				
CF 2016-02	Equipment and Real Property management – CFDA #97.025	Corrected				
CF 2016-03	Procurment and Suspension and Debarment – CFDA #97.025	Corrected				