

City of Miami, Florida

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

Fiscal Year Ended September 30, 2021

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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 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, 2021, 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 31, 2022. Our report includes a reference to other auditors who audited the financial statements of Downtown Development Authority, Bayfront Park Management Trust, Coconut Grove Business Improvement District, Wynwood Business Improvement District, OMNI Redevelopment Agency, Midtown Community Redevelopment Agency, Southeast Overtown Park West Redevelopment Agency, Liberty City Community Revitalization District Trusts, Virginia Key Beach Park Trust, Firefighters' and Police Officers' Retirement trust, and General Employees' and Sanitation Employees' Retirement Trust, as described in our report on the City's financial statements. 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 of the financial statements, we considered the City'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 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 31, 2022



RSM US LLP

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

Independent Auditor's Report

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

Report on Compliance for Each Major Federal Program and Major 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 major state projects, respectively, for the year ended September 30, 2021. The City's major federal programs and major state projects are identified in the summary of auditor's results section of the accompanying schedule of findings and questioned costs.

Management's Responsibility

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

Auditor's Responsibility

Our responsibility is to express an opinion on compliance for each of City's major federal programs and major 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 major 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.

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

Opinion on Each Major Federal Program and Major 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 major state projects for the year ended September 30, 2021.

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 major 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 major state project and to test and report on internal control over compliance in accordance with the 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 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 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 the Uniform Guidance and Chapter 10.550. Accordingly, this report is not suitable for any other purpose.

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

We have audited 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 as of and for the year ended September 30, 2021, and the related notes to the financial statements, which collectively comprise the City's basic financial statements. We issued our report thereon dated March 31, 2022, which contained unmodified opinions on those financial statements. 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 schedule of 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 expenditures of federal awards and schedule of state financial assistance are fairly stated in all material respects in relation to the basic financial statements as a whole.

RSM US LLP

Miami, Florida
April 29, 2022

City of Miami, Florida

Schedule of Expenditures of Federal Awards
Fiscal Year Ended September 30, 2021

Federal Grantor/Pass-through Grantor/Program or Cluster Title	Assistance Listing Number	Grant/Contract Number	Pass-Through Entity Identifying Number	Provided to Subrecipients	Federal Expenditures
<u>U.S Department of Agriculture</u>					
Pass-Through Florida Department of Health Child and Adult Care Food Program	10.558	S-576	16165FL350N2020	\$ -	\$ 42,750
Total U.S Department of Agriculture				-	42,750
<u>U.S Department of Commerce</u>					
Pass-Through University of Florida Sea Grant Support	11.417	Not applicable	NA18OAR4170085	-	7,079
Total U.S Department of Commerce				-	7,079
<u>U.S Department of Housing and Urban Development</u>					
CDBG - Entitlement Grants Cluster: Community Development Block Grants/Entitlement Grants	14.218	B-08-MN-120013		-	7,600
		B-16-MC-120013		19,999	19,999
		B-17-MC-120013		3,000	28,382
		B-18-MC-120013		9,723	101,748
		B-19-MC-120013		477,591	954,062
		B-20-MC-120013		1,289,325	2,910,458
		B-21-MC-120013		-	105
				1,799,638	4,022,354
COVID-19 - Community Development Block Grants/Entitlement Grants	14.218	B-20-MC120013-CV		13,131	999,934
Total CDBG - Entitlement Grant Cluster				1,812,769	5,022,288
Emergency Solutions Grant Program	14.231	E-19-MC-120002		1,673	1,744
		E-20-MC-120002		537,546	2,189,488
				539,219	2,191,232
HOME Investment Partnership Program	14.239	M-15-MC-120011		-	87,100
		M-17-MC-120011		-	2,086,002
		M-18-MC-120011		-	512,833
		M-19-MC-120011		-	243,468
		M-20-MC-120011		-	629,026
				-	3,558,429

(Continued)

City of Miami, Florida

**Schedule of Expenditures of Federal Awards (Continued)
Fiscal Year Ended September 30, 2021**

Federal Grantor/Pass-through Grantor/Program or Cluster Title	Assistance Listing Number	Contract Number	Pass-Through Entity Identifying Number	Provided to Subrecipients	Federal Expenditures
<u>U.S Department of Housing and Urban Development (continued)</u>					
Housing Opportunities for Persons with AIDS	14.241	F-LH-14-F005		-	4,605
		F-LH-15-F005		540	12,948
		F-LH-17-F005		-	240,655
		F-LH-18-F005		3,795	952,453
		F-LH-19-F005		25,844	5,250,867
		F-LH-20-F005		4,319	5,359,039
				34,498	11,820,567
COVID-19 - Housing Opportunities for Persons with AIDS	14.241	F-LH-20-F005-CV		63,058	795,287
Pass-Through Florida Department of Health Housing Opportunities for Persons with AIDS	14.241	FLH19F999	CODRX	-	912,825
Total Housing Opportunities for Persons with AIDS				97,556	13,528,679
Pass-Through Miami Dade County Homeless Trust Continuum of Care Program	14.267	FL0211L4D001912	596000573	-	672,769
Section 8 Project - Based Cluster: Lower Income Housing Assistance Program-Section 8 Moderate Rehabilitation	14.856	FL145MR0001 FL145MR0002		- -	1,898,058 562,224
Total Section 8 Project - Based Cluster				-	2,460,282
Housing Voucher Cluster: Section 8 Housing Choice Vouchers Mainstream Vouchers	14.871 14.879	FL145 FL145		- -	2,548,185 128,708
Total Housing Voucher Cluster				-	2,676,893
Total U.S Department of Housing and Urban Development				2,449,544	30,110,572
<u>U.S Department of Justice</u>					
COVID-19 - Coronavirus Emergency Supplemental Funding Program	16.034	2020-VD-BX-1259		-	83,971
Pass-Through Office of the Florida Attorney General Crime Victim Assistance	16.575	VOCA-2020-City of Miami Depa-00640	596000375	-	420,568
Public Safety Partnership and Community Policing Grants	16.710	2017ULWX0033		-	649,558

(Continued)

City of Miami, Florida

Schedule of Expenditures of Federal Awards (Continued)
Fiscal Year Ended September 30, 2021

Federal Grantor/Pass-through Grantor/Program or Cluster Title	Assistance Listing Number	Contract Number	Pass-Through Entity Identifying Number	Provided to Subrecipients	Federal Expenditures
U.S Department of Justice (continued)					
Edward Byrne Memorial Justice Assistance Grant Program	16.738	2018-DJ-BX-0831		-	3,000
		2019-DJ-BX-0396		-	135,826
		2019-WY-BX-005		242,837	261,068
		2020-DG-BX-0011		18,464	19,918
				261,301	419,812
Pass-Through Florida Department of Law Enforcement					
Edward Byrne Memorial Justice Assistance Grant Program	16.738	2017-MU-BX-0187	2017-MU-BX-0187	-	28,231
		2018-MU-BX-0292	2020-JAGC-DADE-9-Y5-163	-	21,820
		2019-MU-BX-0036	2021-JAGC-DADE-1-5R-077	-	19,337
				-	69,388
				261,301	489,200
Total Edward Byrne Memorial Justice Assistance Grant Program				261,301	489,200
DNA Backlog Reduction Program	16.741	2017-AK-BX-0013		-	75,584
Criminal and Juvenile Justice and Mental Health Collaboration Program	16.745	2018-MO-BX-0014		101,651	101,651
Body Worn Camera Policy and Implementation	16.835	2020-BC-BX-0024		-	2,107
Comprehensive Opioid, Stimulant, and Substance Abuse Program	16.838	2018-AR-BX-K109		51,195	71,744
Equitable Sharing Program	16.922	Not Applicable		-	119,686
Total U.S Department of Justice				414,147	2,014,069
U.S. Department of Transportation					
Highway Planning and Construction Cluster:					
Pass-Through Florida Department of Transportation					
Highway Planning and Construction Cluster	20.205	G0R73	Not Available	-	185,912
		G1G02	Not Available	-	622,256
Total Highway Planning and Construction Cluster				-	808,168
Highway Safety Cluster:					
Pass-Through Florida Department of Transportation					
State and Community Highway Safety	20.600	G1S22	69A37519300004020FLO	-	184,497
		G1S29	69A37519300004020FLO	-	75,043
Total Highway Safety Cluster				-	259,540
Total U.S Department of Transportation				-	1,067,708

(Continued)

City of Miami, Florida

**Schedule of Expenditures of Federal Awards (Continued)
Fiscal Year Ended September 30, 2021**

Federal Grantor/Pass-through Grantor/Program or Cluster Title	Assistance Listing Number	Contract Number	Pass-Through Entity Identifying Number	Provided to Subrecipients	Federal Expenditures
<u>U.S. Department of the Treasury</u>					
Pass-Through Florida Housing Finance Corporation COVID-19 - Coronavirus Relief Fund	21.019	SLT0050	Not Available	-	767,053
Pass-Through Miami Dade County Department of the Treasury COVID-19 - Coronavirus Relief Fund	21.019	Not Applicable	Not Available	-	11,066,166
Total COVID-19 - Coronavirus Relief Fund				-	11,833,219
COVID-19 - Emergency Rental Assistance Program	21.023	Not Applicable		-	12,727,183
Total U.S Department of the Treasury				-	24,560,402
<u>U.S Department of Health and Human Services</u>					
COVID 19 - CARES Act Provider Relief Fund	93.498	Not Applicable		-	168,195
Pass-Through Florida Agency for Persons with Disabilities Medicaid Cluster: Medical Assistance Program Cluster	93.778	Not Applicable	Not Available	-	76,015
Total U.S Department of Health and Human Services				-	244,210
<u>Executive Office of the President of the United States</u>					
Pass-Through South Florida HIDTA/Monroe County Sheriffs High Intensity Drug Trafficking Areas Program	95.001	G19MI0001A G20MI0001A	G19MI0001A G20MI0001A	- -	101,703 59,650
Total Executive Office of the President				-	161,353
<u>U.S Department of Homeland Security</u>					
National Urban Search and Rescue (US&R) Response System	97.025	EMW-95-k-4718 EMW-2017-CA-00048 EMW2018CA00008 EMW-2019-CA-00072 EMW-2020-CA-00056		- - - - -	3,677,944 24,216 125,456 285,321 667,344
				-	4,780,281

(Continued)

City of Miami, Florida

Schedule of Expenditures of Federal Awards (Continued)
Fiscal Year Ended September 30, 2021

Federal Grantor/Pass-through Grantor/Program or Cluster Title	Assistance Listing Number	Contract Number	Pass-Through Entity Identifying Number	Provided to Subrecipients	Federal Expenditures
U.S Department of Homeland Security (continued)					
Pass-Through State of Florida Division of Emergency Management Disaster Grants - Public Assistance (Presidentially Declared Disasters)	97.036	Z0032	4337DRFLP0000001	-	9,044,922
		Z2489	4337DRFLP0000001	-	125,366
		Z2070	4337DRFLP0000001	-	32,894,620
				<u>-</u>	<u>42,064,908</u>
Assistance to Firefighters Grant	97.044	EMW-2020-FG-00527		-	1,719,793
Pass-Through State of Florida Division of Emergency Management Agency Building Resilient Infrastructure and Communities	97.047	18-DM-AX-11-23-02-365	EMA-2017-PC-0001	-	860
Pass Through State of Florida Division of Emergency Management Homeland Security Grant Program	97.067	19-DS-04-11-23-02-319	EMW-2018-SS-00064	1,749,642	2,181,269
		R0075	EMW-2019-SS-00049	1,282,601	1,857,394
		R0232	EMW-2020-SS-00035-S01	20,022	432,748
		R0280	EMW-2020-SS-00035-S01	-	51,535
				<u>3,052,265</u>	<u>4,522,946</u>
Securing the Cities Program	97.106	20CWDSTC00007-01-00		-	2,536
Preparing for Emerging Threats and Hazards	97.133	EMW-2016-GR-00097-S01		-	22,749
Total U.S Department of Homeland Security				<u>3,052,265</u>	<u>53,114,073</u>
Total Expenditures for Federal Awards				<u>\$ 5,915,956</u>	<u>\$ 111,322,216</u>

See notes to the schedule of expenditures of federal awards.

City of Miami, Florida

Schedule of State Financial Assistance
Fiscal Year Ended September 30, 2021

State Grantor/Pass-through Grantor/Program or Cluster Title	State CSFA Number	Grant/Contract Number	State Expenditures
<u>Department of Environmental Protection</u>			
Statewide Surface Water Restoration and Wastewater Projects	37.039	LPA0024	\$ 28,431
Total Department of Environmental Protection			28,431
<u>Florida Housing Finance Corporation</u>			
State Housing Initiatives Partnership (SHIP) Program	40.901	SHIP FY2018-2019	325,578
		SHIP FY2019-2020	391,164
Total Florida Housing Finance Corporation			716,742
<u>Department of Financial Services</u>			
Fire Decontamination Equipment Grant Project	43.013	FM588	18,750
Total Department of Financial Services			18,750
<u>Department of State and Secretary of State</u>			
Cultural Facilities Grant Program	45.014	20.9.200.574	78,250
General Program Support (Cultural and Museum Grants)	45.061	CA2E142	7,591
Total Florida Department of State			85,841
<u>Department of Transportation</u>			
Public Transit Service Development Program	55.012	446651-1-84-01	51,200
Transit Corridor Development Program	55.013	436695-1-94-01	294,499
Local Transportation Project	55.039	G1R84	14,973
Total Department of Transportation			360,672
<u>Department of Health</u>			
Emergency Medical Services (EMS) Matching Awards	64.003	M8052	172,268
Pass-Through Miami-Dade County, Florida County Grant Awards	64.005	EMS County Grant #C0013	3,979
Total Department of Health			176,247
<u>Fish and Wildlife Conservation Commission</u>			
Florida Boating Improvement Program	77.006	19024	2,450
Total Fish and Wildlife Conservation Commission			2,450
Total Expenditures of State Financial Assistance			\$ 1,389,133

See notes to schedule of state financial assistance.

City of Miami, Florida

**Notes to Schedule of Expenditures of Federal Awards and Schedule of State Financial Assistance
Fiscal Year Ended September 30, 2021**

Note 1. Basis of Presentation

The accompanying Schedule of Expenditures of Federal Awards and Schedule of State Financial Assistance (the Schedules) includes the federal and state award activity of the City of Miami, Florida (the City) under programs of the federal and state government for the year ended September 30, 2021. The information in the Schedules are 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* (Chapter 10.550). Because the Schedules present 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 of the City.

Note 2. Summary of Significant Accounting Policies

Expenditures reported on the Schedules are reported on the modified accrual basis of accounting. Such expenditures are recognized following the cost principles contained in the Uniform Guidance and Chapter 10.550 wherein certain types of expenditures are not allowable or are limited as to reimbursement. 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. Indirect Cost Rate

The City elected not to use the 10% de minimis indirect cost rate as allowed under the Uniform Guidance.

City of Miami, Florida

**Schedule of Findings and Questioned Costs
Fiscal Year Ended September 30, 2021**

Section I – Summary of Independent Auditor’s Results

Financial Statements

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

	Unmodified	
Internal control over financial reporting:		
Material weakness(es) identified?	_____ Yes	_____ X _____ No
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?	_____ 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>Assistance Listing Numbers</u>	<u>Name of Federal Program or Cluster</u>
21.019	COVID-19 - Coronavirus Relief Fund
21.023	COVID-19 - Emergency Rental Assistance Program
97.067	Homeland Security Grant Program

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

\$3,000,000

Auditee qualified as low-risk auditee?

_____ X _____ Yes _____ No

(Continued)

City of Miami, Florida

**Schedule of Findings and Questioned Costs (Continued)
Fiscal Year Ended September 30, 2021**

Section I – Summary of Auditor’s Results (Continued)

State Financial Assistance

Internal control over major projects:

Material weakness(es) identified?

Yes No

Significant deficiency(ies) identified?

Yes 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*?

Yes No

Identification of major state projects:

CSFA Number(s)

40.901

Name of State Project

State Housing Initiatives Partnership (SHIP) Program

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

\$416,740

Section II – Financial Statements Findings

No matters to report.

Section III – Federal Awards Findings and Questioned Costs

No matters to report.

Section IV – State Financial Assistance Findings and Questioned Costs

No matters to report.

City of Miami, Florida

**Summary Schedule of Prior Audit Findings
Fiscal Year Ended September 30, 2021**

No matters were reported in the prior year.