

**CITY OF MIAMI, FLORIDA**

**SINGLE AUDIT REPORT**

**FOR THE YEAR ENDED SEPTEMBER 30, 2022**

**CITY OF MIAMI, FLORIDA**  
**SINGLE AUDIT REPORT**  
**Year Ended September 30, 2022**

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# ANTHONY BRUNSON P.A.

CERTIFIED PUBLIC ACCOUNTANTS & BUSINESS ADVISORS

## INDEPENDENT AUDITOR'S REPORT

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

### Report on the Audit of the Schedule of Expenditures of Federal Awards and State Financial Assistance

#### **Opinion**

We have audited the schedule of expenditures of federal awards and State financial assistance (the "Schedule") of the City of Miami, Florida (the "City") for the year ended September 30, 2022, and the related notes.

In our opinion, the accompanying schedule of expenditures of federal awards and State financial assistance presents fairly, in all material respects, the expenditures of federal awards and State financial assistance of the City of Miami, Florida for the year ended September 30, 2022, in accordance with accounting principles generally accepted in the United States of America.

#### **Basis for Opinion**

We conducted our audit 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. Our responsibilities under those standards and the Uniform Guidance are further described in the Auditor's Responsibilities for the Audit of the Schedule section of our report.

We are required to be independent of the City and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

#### **Responsibilities of Management for the Schedule**

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

#### **Auditor's Responsibilities for the Audit of the Schedule**

Our objectives are to obtain reasonable assurance about whether the Schedule as a whole is free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with generally accepted auditing standards, *Government Auditing Standards*, and the Uniform Guidance as well as Chapter 10.550, Rules of the Auditor General will always detect a material misstatement when it exists. The risk of not detecting a material misstatement resulting from fraud



is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Misstatements are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment made by a reasonable user based on the Schedule.

In performing an audit in accordance with generally accepted auditing standards, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material misstatement of the Schedule, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the Schedule.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the City's internal control. Accordingly, no such opinion is expressed.
- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the Schedule.

### **Report on Audited Financial Statements**

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 City as of and for the year ended September 30, 2022, were audited by other auditors, and they have issued their report thereon dated March 30, 2023. Their audit was performed for the purpose of forming opinions on the financial statements that collectively comprise the City's basic financial statements as a whole, and they issued unmodified opinions thereon.

In accordance with *Government Auditing Standards*, the other auditors have also issued a report dated March 30, 2023, on their consideration of the City's internal control over financial reporting and on their tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is to describe the scope of their testing of internal control over financial reporting and compliance, and the results of that testing, and not to provide opinions on the internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* and should be considered in assessing the results of our audit.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit, significant audit findings, and certain internal control-related matters that we identified during the audit.

This report is intended solely for the information and use of the Honorable Mayor and Members of the City Commission, management, and specific legislative or regulatory bodies and is not intended to be, and should not be, used by anyone other than these specified parties.



Miami, Florida  
March 30, 2023



# ANTHONY BRUNSON P.A.

CERTIFIED PUBLIC ACCOUNTANTS & BUSINESS ADVISORS

**INDEPENDENT AUDITOR'S REPORT ON COMPLIANCE FOR EACH MAJOR  
FEDERAL PROGRAM AND STATE PROJECT AND REPORT ON INTERNAL  
CONTROL OVER COMPLIANCE IN ACCORDANCE WITH THE UNIFORM GUIDANCE  
AND CHAPTER 10.550, RULES OF THE AUDITOR GENERAL**

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

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

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

We have audited City of Miami, Florida's compliance with the types of compliance requirements identified as subject to audit in the OMB *Compliance Supplement* and the requirements described in the Department of Financial Services State Projects Compliance Supplement that could have a direct and material effect on each of City of Miami, Florida's major federal programs and State projects for the year ended September 30, 2022. City of Miami, Florida's major federal programs and State projects are identified in the summary of auditor's results section of the accompanying schedule of findings and questioned costs.

In our opinion, City of Miami, Florida 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, 2022.

***Basis for Opinion on Each Major Federal Program***

We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America; 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*. Our responsibilities under those standards and the Uniform Guidance and Chapter 10.550, *Rules of the Auditor General* are further described in the Auditor's Responsibilities for the Audit of Compliance section of our report.

We are required to be independent of City of Miami, Florida and to meet our other ethical responsibilities, in accordance with relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion on compliance for each major federal program. Our audit does not provide a legal determination of City of Miami, Florida's compliance with the compliance requirements referred to above.

***Responsibilities of Management for Compliance***

Management is responsible for compliance with the requirements referred to above and for the design, implementation, and maintenance of effective internal control over compliance with the requirements of laws, statutes, regulations, rules, and provisions of contracts or grant agreements applicable to City of Miami, Florida's federal programs and State projects.



### ***Auditor's Responsibilities for the Audit of Compliance***

Our objectives are to obtain reasonable assurance about whether material noncompliance with the compliance requirements referred to above occurred, whether due to fraud or error, and express an opinion on City of Miami, Florida's compliance based on our audit. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with generally accepted auditing standards, *Government Auditing Standards*, and the Uniform Guidance will always detect material noncompliance when it exists. The risk of not detecting material noncompliance resulting from fraud is higher than for that resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Noncompliance with the compliance requirements referred to above is considered material if there is a substantial likelihood that, individually or in the aggregate, it would influence the judgment made by a reasonable user of the report on compliance about City of Miami, Florida's compliance with the requirements of each major federal program and State project as a whole.

In performing an audit in accordance with generally accepted auditing standards, *Government Auditing Standards*, and the Uniform Guidance, and Chapter 10.550, *Rules of the Auditor General* we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material noncompliance, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding City of Miami, Florida's compliance with the compliance requirements referred to above and performing such other procedures as we considered necessary in the circumstances.
- Obtain an understanding of City of Miami, Florida's internal control over compliance relevant to the audit in order to design audit procedures that are appropriate in the circumstances and to test and report on internal control over compliance in accordance with the Uniform Guidance and Chapter 10.550, *Rules of the Auditor General*, but not for the purpose of expressing an opinion on the effectiveness of City of Miami, Florida's internal control over compliance. Accordingly, no such opinion is expressed.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and any significant deficiencies and material weaknesses in internal control over compliance that we identified during the audit.

### **Report on Internal Control over Compliance**

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

Our consideration of internal control over compliance was for the limited purpose described in the Auditor's Responsibilities for the Audit of Compliance section above and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies in internal control over compliance. Given these limitations, during our audit we did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses, as defined above. However, material weaknesses or significant deficiencies in internal control over compliance may exist that were not identified.

Our audit was not designed for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, no such opinion is expressed.

The purpose of this report on internal control over compliance is solely to describe the scope of our testing of internal control over compliance and the results of that testing based on the requirements of the Uniform Guidance. Accordingly, this report is not suitable for any other purpose.



Miami, Florida  
March 30, 2023

**CITY OF MIAMI, FLORIDA**  
**SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS**  
**AND STATE FINANCIAL ASSISTANCE**  
**Year Ended September 30, 2022**

<u>Federal Grantor/Pass-through Grantor/Program or Cluster Title</u>	<u>Assistance Listing Number</u>	<u>Grant/Contract Number</u>	<u>Pass-Through Entity Identifying Number</u>	<u>Passed Through to Subrecipients</u>	<u>Federal Expenditures</u>
<b>U.S. Department of Agriculture</b>					
<b>Pass-Through Florida Department of Health:</b>					
Child and Adult Care Food Program	10.558	A-2384	16165FL350N1099	\$ -	\$ -
Childcare Food Program 2021		S-576		-	52,580
<b>Total U.S. Department of Agriculture</b>				<u>-</u>	<u>52,580</u>
<b>U.S. Department of Commerce</b>					
Office of Coastal Management	11.473	NA20NOS4730027	0318.20.069724	-	90,326
<b>Total U.S. Department of Commerce</b>				<u>-</u>	<u>90,326</u>
<b>U.S. Department of Housing and Urban Development</b>					
<b>CDBG - Entitlement Grants Cluster:</b>					
Community Development Block Grants/Entitlement Grants	14.218	B-11-MC-120013		-	14,956
Community Development Block Grants/Entitlement Grants	14.218	B-14-MC-120013		-	9,846
Community Development Block Grants/Entitlement Grants	14.218	B-15-MC-120013		-	4,836
Community Development Block Grants/Entitlement Grants	14.218	B-16-MC-120013		-	19,269
Community Development Block Grants/Entitlement Grants	14.218	B-17-MC-120013		25,382	2,430,359
Community Development Block Grants/Entitlement Grants	14.218	B-18-MC-120013		-	1,177,342
Community Development Block Grants/Entitlement Grants	14.218	B-19-MC-120013		208,993	2,270,074
Community Development Block Grants/Entitlement Grants	14.218	B-20-MC-120013		539,562	528,240
Community Development Block Grants/Entitlement Grants	14.218	B-21-MC-120013		886,123	1,975,077
Community Development Block Grants/Entitlement Grants	14.218	B-22-MC-120013		-	377
				<u>1,660,060</u>	<u>8,430,375</u>
COVID19 - Community Development Block Grants/Entitlement Grants	14.218	B-20-MC120013-CV		-	455,122
Neighborhood Stabilization Program	14.218	B-08-MN-120016		-	400
<b>Total CDBG - Entitlement Grant Cluster</b>				<u>1,660,060</u>	<u>8,885,898</u>
Emergency Solutions Grant Program	14.231	E-20-MC-120002		310,333	4,755,613
Emergency Solutions Grant Program	14.231	E-21-MC-120002		-	475,597
Emergency Solutions Grant Program	14.231	E-20-MC-12-0013	E-20-MC-12-0013	51,989	188,813
				<u>362,323</u>	<u>5,420,023</u>
HOME Investment Partnership Program	14.239	M-10-MC-120011		-	67,202
HOME Investment Partnership Program	14.239	M-14-MC-120011		-	27,131
HOME Investment Partnership Program	14.239	M-15-MC-120011		-	22,029
HOME Investment Partnership Program	14.239	M-17-MC-120011		-	11,309
HOME Investment Partnership Program	14.239	M-18-MC-120011		-	2,543,356
HOME Investment Partnership Program	14.239	M-19-MC-120011		-	228,584
HOME Investment Partnership Program	14.239	M-20-MC-120011		-	9,467
HOME Investment Partnership Program	14.239	M-21-MC-120011		-	359,271
				<u>-</u>	<u>3,268,351</u>
Housing Opportunities for Persons with AIDS	14.241	F-LH-21-F005		181,177	7,044,933
Housing Opportunities for Persons with AIDS	14.241	F-LH-20-F005		(524)	5,323,249
Housing Opportunities for Persons with AIDS	14.241	F-LH-22-F005		-	4,369
				<u>180,653</u>	<u>12,372,551</u>
COVID19 - Housing Opportunities for Persons with AIDS	14.241	F-LH-20-F005-CV		-	350,639
				<u>-</u>	<u>350,639</u>
<b>Pass-Through Florida Department of Health:</b>					
Housing Opportunities for Persons with AIDS	14.241	FLH19F999	CODRX	-	429,491
				<u>-</u>	<u>429,491</u>
<b>Total Housing Opportunities for Persons with AIDS</b>				<u>180,653</u>	<u>13,152,681</u>
<b>Pass-Through Miami Dade County Homeless Trust:</b>					
<b>Continuum of Care (COC) Program</b>					
2021-2022 Miami Homeless Assistance Program CE Consolidation Program	14.267	FL0211L4D002013	FL0211L4D002013	-	660,573
				<u>-</u>	<u>660,573</u>

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See Notes to Schedule.



**CITY OF MIAMI, FLORIDA**  
**SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS**  
**AND STATE FINANCIAL ASSISTANCE**  
**Year Ended September 30, 2022**

<u>Federal Grantor/Pass-through Grantor/Program or Cluster Title</u>	<u>Assistance Listing Number</u>	<u>Grant/ Contract Number</u>	<u>Pass-Through Entity Identifying Number</u>	<u>Passed Through to Subrecipients</u>	<u>Federal Expenditures</u>
<b>U.S. Department of Housing and Urban Development (cont'd)</b>					
<b>Section 8 Project - Based Cluster:</b>					
Lower Income Housing Assistance Program-Section 8 Moderate Rehabilitation 1	14.856	FL145MR0001		-	1,742,752
Lower Income Housing Assistance Program-Section 8 Moderate Rehabilitation 2		FL145MR0002		-	230,915
				-	<u>1,973,667</u>
<b>Housing Voucher Cluster:</b>					
Section 8 Housing Choice Vouchers	14.871	FL145		-	(141)
Mainstream Vouchers	14.879	FL145		-	428,387
Family Self Sufficiency Program	14.896	FL145		-	2,455,963
Total Housing Voucher Cluster				-	<u>2,884,209</u>
<b>Total U.S. Department of Housing and Urban Development</b>				<u>2,203,036</u>	<u>36,245,401</u>
<b>U.S. Department of Justice</b>					
COVID19 - Coronavirus Emergency Supplemental Funding Program	16.034	2020-VD-BX-1259		-	633,937
				-	<u>633,937</u>
<b>Pass-Through Office of the Florida Attorney General:</b>					
Crime Victim Assistance	16.575	VOCA-2020-City of Miami Depa-00640	596000375	-	285,675
				-	<u>285,675</u>
Public Safety Partnership and Community Policing Grants	16.710	15JCOPS21GG02139S LEM	15JCOPS-21-GG-02139-SLEM		50,000
Public Safety Partnership and Community Policing Grants	16.710	15JCOPS-21-GG-03496-UHPX	15JCOPS-21-GG-03496-UHPX	-	81,783
				-	<u>131,783</u>
Edward Byrne Memorial Justice Assistance Grant Program	16.738	2020-DG-BX-0011	596000407	-	155,511
Edward Byrne Memorial Justice Assistance Grant Program	16.738	2019-DJ-BX-0396	596000407	-	11,135
Edward Byrne Memorial Justice Assistance Grant Program	16.738	2019-WY-BX-005		-	235,784
				<u>235,784</u>	<u>402,430</u>
<b>Pass-Through Florida Department of Law Enforcement:</b>					
Criminal and Juvenile Justice and Mental Health Collaboration Program	16.745	2018-MO-BX-0014	596000407	103,400	109,967
Body Worn Camera Policy and Implementation	16.835	2020-BC-BX-0024		-	2,760
Comprehensive Opioid Abuse Site-Based Program	16.838	2018-AR-BX-K109	2018-AR-BX-K109	(21)	17,205
Equitable Sharing Program	16.922	Not Applicable		-	102,465
<b>Total U.S. Department of Justice</b>				<u>339,164</u>	<u>1,686,223</u>
<b>U.S. Department of Transportation</b>					
<b>Pass-Through Florida Department of Transportation:</b>					
Highway Planning and Construction Cluster	20.205	G0R73	D617-066-B	-	2,666
Highway Planning and Construction Cluster	20.205	G1G02	Not Available	-	471,767
Highway Planning and Construction Cluster	20.205	ARJ81	4042-429-C	-	33,122
				-	<u>507,555</u>
<b>Highway Safety Cluster:</b>					
<b>Pass-Through Florida Department of Transportation:</b>					
State and Community Highway Safety	20.600	G1S22	69A37519300004020FLO	-	1,414
State and Community Highway Safety	20.600	G2049	69A37519300004020FLO	-	267,393
State and Community Highway Safety	20.600	G1S29	69A37519300004020FLO	-	1,518
Total Highway Safety Cluster				-	<u>270,325</u>
National Priority Safety Programs	20.616	G2274	69A3752030000405DFLM	-	87,640
<b>Total U.S. Department of Transportation</b>				-	<u>865,520</u>
<b>U.S. Department of the Treasury</b>					
<b>Pass-Through Miami Dade County Department of the Treasury:</b>					
COVID19 - Coronavirus Relief Fund	21.019	Not Applicable	Not Available	-	5,794,083
				-	<u>5,794,083</u>

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See Notes to Schedule.

**CITY OF MIAMI, FLORIDA**  
**SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS**  
**AND STATE FINANCIAL ASSISTANCE**  
**Year Ended September 30, 2022**

<u>Federal Grantor/Pass-through Grantor/Program or Cluster Title</u>	<u>Assistance Listing Number</u>	<u>Grant/Contract Number</u>	<u>Pass-Through Entity Identifying Number</u>	<u>Passed Through to Subrecipients</u>	<u>Federal Expenditures</u>
<b>U.S. Department of the Treasury (cont'd)</b>					
Emergency Rental Assistance Program	21.023		N/A	-	1,795,519
Emergency Rental Assistance Program ERA2	21.023		72220791	-	22,026,066
Coronavirus State and Local Fiscal Recovery Funds	21.027		N/A	-	<u>19,196,713</u>
				-	<u>43,018,299</u>
<b>Total U.S. Department of the Treasury</b>				-	<u>48,812,381</u>
<b>US Department of Education</b>					
<b>Pass Through Miami Dade County Public Schools</b>					
21 <sup>st</sup> Century Community Learning Centers	84.287		130-2448A-8CCCA	-	<u>2,200</u>
<b>Total U.S. Department of Education</b>				-	<u>2,200</u>
<b>U.S. Department of Health and Human Services</b>					
Provider Relief Fund and American Rescue Plan (ARP) Rural Distribution	93.498	PRF20200001		-	101,330
<b>Federal Pass-Through Florida Agency for Persons with Disabilities Medicaid Cluster:</b>					
Medical Assistance Program Cluster	93.778	Not Applicable	Not Available	-	<u>274,064</u>
<b>Total U.S. Department of Health and Human Services</b>				-	<u>375,393</u>
<b>Executive Office of the President of the United States</b>					
<b>Pass-Through South Florida HIDTA/Monroe County Sheriffs:</b>					
High Intensity Drug Trafficking Areas Program	95.001	NA	G19MI0001A	-	5,642
High Intensity Drug Trafficking Areas Program	95.001	G20MI0001A	G20MI0001A	-	3,958
High Intensity Drug Trafficking Areas Program	95.001	G21MI0001A	G21MI0001A	-	<u>30,678</u>
<b>Total Executive Office of the President</b>				-	<u>40,279</u>
<b>U.S. Department of Homeland Security</b>					
National Urban Search and Rescue (US&R) Response System	97.025	EMW-95-k-4718		-	2,129,135
		EMW-2021-CA-			
National Urban Search and Rescue (US&R) Response System	97.025	00034-S01		-	890,652
National Urban Search and Rescue (US&R) Response System	97.025	EMW-2019-CA-00072		-	177,043
National Urban Search and Rescue (US&R) Response System	97.025	EMW-2020-CA-00056		-	<u>332,659</u>
				-	<u>3,529,489</u>
<b>Pass-Through State of Florida Division of Emergency Management</b>					
Disaster Grants - Public Assistance (Presidentially Declared Disasters)	97.036	Z2070	4337DRFLP0000001	-	<u>16,903,851</u>
				-	<u>16,903,851</u>
Assistance to Firefighters Grant	97.044	EMW-2019-FG-02594		-	<u>828,897</u>
				-	<u>828,897</u>
<b>Pass Through State of Florida Division of Emergency Management</b>					
		19-DS-04-11-23-02-			
Homeland Security Grant Program	97.067	319	EMW-2018-SS-00064	97,217	450,311
Homeland Security Grant Program	97.067	R0075	EMW-2019-SS-00049	3,305,372	3,955,044
Homeland Security Grant Program	97.067	R0521	EMW-2021-SS-00066-S01	-	326,024
Homeland Security Grant Program	97.067	R0232	EMW-2020-SS-00035-S01	1,068,900	2,836,884
Homeland Security Grant Program	97.067	R0280	EMW-2020-SS-00035-S01	-	<u>47,716</u>
				-	<u>4,471,489</u>
		20CWDSTC00007-01-			
Securing the Cities Program	97.106	00		-	<u>865,759</u>
				-	<u>865,759</u>
Preparing for Emerging Threats and Hazards	97.133	EMW-2016-GR-00097-S01		-	<u>178,516</u>
				-	<u>178,516</u>
<b>Total U.S. Department of Homeland Security</b>				<u>4,471,489</u>	<u>29,922,491</u>
<b>TOTAL EXPENDITURES OF FEDERAL AWARDS</b>				<u>\$ 7,013,688</u>	<u>\$ 118,092,795</u>

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See Notes to Schedule.

**CITY OF MIAMI, FLORIDA  
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS  
AND STATE FINANCIAL ASSISTANCE  
Year Ended September 30, 2022**

<u>State Grantor/Pass-through Grantor/Program or Cluster Title</u>	<u>CSFA Number</u>	<u>Grant/ Contract Number</u>	<u>Pass-Through Entity Identifying Number</u>	<u>Total Passed Through to Subrecipients</u>	<u>Total State Expenditures</u>
<b>Florida Housing Finance Corporation</b>					
State Housing Initiatives Partnership (SHIP) Program	40.901	SHIP FY2017-2018		\$ -	\$ 205,275
State Housing Initiatives Partnership FY2018-2019		SHIP FY2018-2019		-	47,290
State Housing Initiatives Partnership FY2019-2020		SHIP FY2019-2020		-	213,195
State Housing Initiatives Partnership PI generated in non EN years	52.901	SHIP		-	14,602
State Housing Initiatives Partnership FY2022-2023	52.901	SHIP FY2022-2023		-	2,250
State Housing Initiatives Partnership FY2021-2022	52.901	SHIP FY2021-2022		-	<u>159,479</u>
Total Florida Housing Finance Corporation				<u>-</u>	<u>642,092</u>
<b>Department of Transportation</b>					
Public Transit Service Development Program	55.012	446651-1-84-01		<u>-</u>	<u>243,447</u>
Total Department of Transportation				<u>-</u>	<u>243,447</u>
<b>Department of Health</b>					
Emergency Medical Services (EMS) Matching Awards	64.003	M8052		-	263,663
<b>Pass-Through Miami-Dade County, Florida:</b>					
County Grant Awards	64.005	EMS County Grant #C0013		<u>-</u>	<u>32,617</u>
Total Department of Health				<u>-</u>	<u>296,280</u>
<b>Fish and Wildlife Conservation Commission</b>					
Florida Boating Improvement Program	77.006	19024		<u>-</u>	<u>10,990</u>
Total Fish and Wildlife Conservation Commission				<u>-</u>	<u>10,990</u>
<b>Total Expenditures of State Financial Assistance</b>				<u>\$ -</u>	<u>\$ 1,192,809</u>
<b>TOTAL EXPENDITURES FOR FEDERAL AWARDS AND STATE FINANCIAL ASSISTANCE</b>				<u>\$ 7,013,688</u>	<u>\$ 119,285,603</u>

(Concluded)

See Notes to Schedule.

**CITY OF MIAMI, FLORIDA**  
**NOTES TO SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS**  
**AND STATE FINANCIAL ASSISTANCE**  
**Year Ended September 30, 2022**

**NOTE 1 – BASIS OF PRESENTATION**

The accompanying Schedule of Expenditures of Federal Awards and Schedule of State Financial Assistance (the “Schedule”) 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, 2022. 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 Schedule 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 Schedule 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 has elected not to use the 10-percent de minimis indirect cost rate allowed under the Uniform Guidance.

**CITY OF MIAMI, FLORIDA**  
**SCHEDULE OF FINDINGS AND QUESTIONED COSTS**  
**Year Ended September 30, 2022**

**Section I - Summary of Independent Auditors' Results**

**Financial Statements**

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

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 and State Financial Assistance**

Internal control over major Federal programs and State projects:

- Material weakness(es) identified? \_\_\_\_\_ Yes   X   No
- Significant deficiency(ies) identified that are not considered to be material weaknesses? \_\_\_\_\_ Yes   X   None Reported

**Type of Auditors' Report issued on Compliance for Major Federal Programs and State Projects: Unmodified Opinion**

Any audit findings disclosed that are required to be reported in accordance with 2 CFR 200.516(a) of the Uniform Guidance or Chapter 10.550, *Rules of the Auditor General*? \_\_\_\_\_ Yes   X   No

**Identification of Major Federal Programs and State Projects:**

<u>Assistance Listing Numbers</u>	<u>Name of Federal Programs</u>
14.218	Community Development Block Grants
14.231	Emergency Solutions Grant Program
14.239	HOME Investment Partnership Program
21.023	COVID-19 - Emergency Rental Assistance Program / ERA2
21.027	COVID-19 American Rescue Plan Act
97.025	National Urban Search and Rescue (US&R) Response System
14.871, 14.879, 14.896	Housing Voucher Cluster - Section 8 Housing Choice Vouchers / Mainstream Vouchers
<u>CSFA Numbers</u>	<u>Name of State Projects</u>
40.901	Florida Housing Finance Corporation
55.012	Public Transit Service Development Program

Dollar threshold used to distinguish between

**Type A and Type B** programs:

Federal	<u>\$3,000,000</u>
State	<u>\$300,503</u>

Auditee qualified as low-risk auditee? \_\_\_\_\_   X   Yes \_\_\_\_\_ No

**CITY OF MIAMI, FLORIDA**  
**SCHEDULE OF FINDINGS AND QUESTIONED COSTS**  
**Year Ended September 30, 2022**

**Section II - Current Year Findings - Financial Statement Audit**

None Reported.

**Section III - Current Year - Major Federal Award Programs and State Financial Assistance Findings and Questioned Costs**

**Federal Grants**

None Reported.

**State Grants**

None Reported.

**Section IV - Prior Year - Major Federal Award Programs and State Financial Assistance Findings and Questioned Costs**

None Reported.