

CITY OF MIAMI, FLORIDA

SINGLE AUDIT REPORT

FOR THE YEAR ENDED SEPTEMBER 30, 2023

CITY OF MIAMI, FLORIDA
SINGLE AUDIT REPORT
Year Ended September 30, 2023

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ANTHONY BRUNSON P.A.

CERTIFIED PUBLIC ACCOUNTANTS & BUSINESS ADVISORS

INDEPENDENT AUDITOR'S REPORT ON SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS AND STATE FINANCIAL ASSISTANCE

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, 2023, 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, 2023, 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; 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*, the Uniform Guidance as well as Chapter 10.550, *Rules of the Auditor General* will always detect a



Auditor's Responsibilities for the Audit of the Schedule - cont'd

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, 2023, were audited by other auditors, and they have issued their report thereon dated March 29, 2024. 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 29, 2024, 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 29, 2024



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, 2023. 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, 2023.

Basis for Opinion on Each Major Federal Program and State Project

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; 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, 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 and State project. 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*, the Uniform Guidance, and Chapter 10.550, *Rules of the Auditor General* will always detect material noncompliance when it exists. The risk of not detecting material noncompliance resulting from fraud is higher than for that resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Noncompliance with the compliance requirements referred to above is considered material if there is a substantial likelihood that, individually or in the aggregate, it would influence the judgment made by a reasonable user of the report on compliance about 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*, 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 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.

Report on Internal Control over Compliance - cont'd

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

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

The purpose of this report on internal control over compliance is solely to describe the scope of our testing of internal control over compliance and the results of that testing based on the requirements of the Uniform Guidance and Chapter 10.550, *Rules of the Auditor General*. Accordingly, this report is not suitable for any other purpose.



Miami, Florida
March 29, 2024

CITY OF MIAMI, FLORIDA
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
AND STATE FINANCIAL ASSISTANCE
Year Ended September 30, 2023

<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>
U.S. Department of Agriculture					
Pass-Through Florida Department of Health:					
Childcare Food Program 2021	10.558	S-576		\$ -	\$ 5,970
Total U.S. Department of Agriculture				<u>-</u>	<u>5,970</u>
U.S. Department of Commerce					
National Oceanic and Atmospheric Administration	11.473	0318.20.069724	NA20NOS4730027	-	86,226
Total U.S. Department of Commerce				<u>-</u>	<u>86,226</u>
U.S. Department of Housing and Urban Development					
CDBG - Entitlement Grants Cluster:					
Community Development Block Grants/Entitlement Grants	14.218	B-17-MC-120013		-	113,887
Community Development Block Grants/Entitlement Grants	14.218	B-18-MC-120013		-	86,466
Community Development Block Grants/Entitlement Grants	14.218	B-19-MC-120013		-	30,735
Community Development Block Grants/Entitlement Grants	14.218	B-20-MC-120013		-	410,275
Community Development Block Grants/Entitlement Grants	14.218	B-21-MC-120013		-	2,168,466
Community Development Block Grants/Entitlement Grants	14.218	B-22-MC-120013		-	2,417,058
Community Development Block Grants/Entitlement Grants	14.218	B-23-MC-120013		-	200
				<u>-</u>	<u>5,227,087</u>
COVID19 - Community Development Block Grants/Entitlement Grants	14.218	B-20-MC120013-CV		-	2,806,314
Total CDBG - Entitlement Grant Cluster				<u>-</u>	<u>8,033,401</u>
Emergency Solutions Grant Program	14.231	E-20-MC-120002		-	753,217
Emergency Solutions Grant Program	14.231	E-21-MC-12-0013		-	50
Emergency Solutions Grant Program	14.231	E-22-MC-120002		-	469,072
				<u>-</u>	<u>1,222,339</u>
HOME Investment Partnership Program	14.239	M-14-MC-120011		-	(14,634)
HOME Investment Partnership Program	14.239	M-15-MC-120011		-	17,075
HOME Investment Partnership Program	14.239	M-17-MC-120011		-	239,510
HOME Investment Partnership Program	14.239	M-18-MC-120011		-	795,048
HOME Investment Partnership Program	14.239	M-19-MC-120011		-	415,950
HOME Investment Partnership Program	14.239	M-20-MC-120011		-	252,248
HOME Investment Partnership Program	14.239	M-21-MC-120011		-	2,573,983
HOME Investment Partnership Program	14.239	M-22-MC-120011		-	170,315
				<u>-</u>	<u>4,449,495</u>
Housing Opportunities for Persons with AIDS	14.241	F-LH-17-F005		-	9,432
Housing Opportunities for Persons with AIDS	14.241	F-LH-18-F005		-	2,702
Housing Opportunities for Persons with AIDS	14.241	F-LH-19-F005		-	71,739
Housing Opportunities for Persons with AIDS	14.241	F-LH-20-F005		-	886,972
Housing Opportunities for Persons with AIDS	14.241	F-LH-21-F005		-	5,422,232
Housing Opportunities for Persons with AIDS	14.241	F-LH-22-F005		-	6,867,689
Housing Opportunities for Persons with AIDS	14.241	F-LH-23-F005		-	37,379
				<u>-</u>	<u>13,298,145</u>
COVID19 - Housing Opportunities for Persons with AIDS	14.241	F-LH-20-F005-CV		-	303,079
				<u>-</u>	<u>303,079</u>
Total Housing Opportunities for Persons with AIDS				<u>-</u>	<u>13,601,224</u>

(Continued on next page)

See Notes to Schedule.

CITY OF MIAMI, FLORIDA
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
AND STATE FINANCIAL ASSISTANCE
Year Ended September 30, 2023

<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>
U.S. Department of Housing and Urban Development (cont'd)					
Pass-Through Miami Dade County Homeless Trust:					
Continuum of Care (COC) Program:					
2022-2023 Miami Homeless Assistance Program CE Consolidation Program	14.267	FL0211L4D002114	FL0211L4D002114	-	672,769
2023-2024 Miami Homeless Assistance Program CE Consolidation Program	14.267	FL0211L4D002215	FL0211L4D002215	-	47,848
				-	<u>720,617</u>
Section 8 Project - Based Cluster:					
Lower Income Housing Assistance Program-Section 8 Moderate Rehabilitation 1	14.856	FL145MR0001		-	1,976,963
				-	<u>1,976,963</u>
Housing Voucher Cluster:					
Section 8 Housing Choice Vouchers	14.896	FL145		-	2,589,215
Mainstream Vouchers	14.879	FL145		-	490,185
Total Housing Voucher Cluster				-	<u>3,079,400</u>
Total U.S. Department of Housing and Urban Development					
				-	<u>33,083,439</u>
U.S. Department of Justice					
COVID19 - Coronavirus Emergency Supplemental Funding Program	16.034	2020-VD-BX-1259		-	176,377
				-	<u>176,377</u>
Pass-Through Office of the Florida Attorney General:					
Crime Victim Assistance	16.575	VOCA-2021-COM Police-00636	596000375	-	3,670
Crime Victim Assistance	16.575	VOCA-2022-847	596000375	-	264,327
				-	<u>267,997</u>
Public Safety Partnership and Community Policing Grants	16.710	15JCOPS21GG02139SLE M	15JCOPS-21-GG-02139-SLEM	-	26,732
Public Safety Partnership and Community Policing Grants	16.710	15JCOPS-21-GG-03496-UHPX	15JCOPS-21-GG-03496-UHPX	-	561,295
Public Safety Partnership and Community Policing Grants	16.710	2020ULWX0074	2020ULWX0074	-	325,275
				-	<u>913,302</u>
Edward Byrne Memorial Justice Assistance Grant Program	16.738	15PBJA-21-GG-01322-JAGX		-	249,327
Edward Byrne Memorial Justice Assistance Grant Program	16.738	15PBJA-21-04114-BCJI	596000407	-	3,021
Edward Byrne Memorial Justice Assistance Grant Program	16.738	2019-DJ-BX-0396	596000407	-	11,673
Edward Byrne Memorial Justice Assistance Grant Program	16.738	2020-DG-BX-0011		-	65,532
Edward Byrne Memorial Justice Assistance Grant Program	16.738	2020-DJ-BX-0974		-	217,134
Edward Byrne Memorial Justice Assistance Grant Program	16.738	15PBJA-21-GG-00241-MUMU	59-6000375	-	28,449
Edward Byrne Memorial Justice Assistance Grant Program	16.738	15PBJA-22-GG-02193-JAGX		-	236,231
				-	<u>811,367</u>
Pass-Through Florida Department of Law Enforcement:					
Criminal and Juvenile Justice and Mental Health Collaboration Program	16.745	596000407	2018-MO-BX-0014	61,618	80,308
Body Worn Camera Policy and Implementation	16.835	2020-BC-BX-0024		-	386,361
Comprehensive Opioid Abuse Site-Based Program	16.838	2018-AR-BX-K109	2018-AR-BX-K109	22,271	28,351
Equitable Sharing Program	16.922	Not Applicable		-	154,769
Total U.S. Department of Justice				<u>83,888</u>	<u>2,818,832</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, 2023

<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>
U.S. Department of Transportation					
Pass-Through Florida Department of Transportation:					
Highway Planning and Construction Cluster	20.205	G0R73	D617-066-B	-	4,164
Highway Planning and Construction Cluster	20.205	G1553	D618-081-B	-	<u>822,891</u>
				-	<u>827,055</u>
Highway Safety Cluster:					
Pass-Through Florida Department of Transportation:					
State and Community Highway Safety	20.600	G2E60	69A37519300004020FLO	-	84,577
Total Highway Safety Cluster				-	<u>84,577</u>
National Priority Safety Programs	20.616	G2274	69A3752030000405DFLM	-	17
National Priority Safety Programs	20.616	G2E29	69A3752130000405DFLM	-	<u>80,268</u>
				-	<u>80,285</u>
Total U.S. Department of Transportation				-	<u>991,917</u>
U.S. Department of the Treasury					
Pass-Through Miami Dade County Department of the Treasury:					
Emergency Rental Assistance Program ERA2	21.023		72220791	-	6,071,985
Coronavirus State and Local Fiscal Recovery Funds	21.027		N/A	-	<u>62,042,603</u>
Total U.S. Department of the Treasury				-	<u>68,114,588</u>
US Department of Education					
Pass Through Miami Dade County Public Schools					
21 st Century Community Learning Centers	84.287		LT/2013-2014 #001	-	13,222
21 st Century Community Learning Centers	84.287C		130-2448A-2CCC3	-	<u>8,050</u>
Total U.S. Department of Education				-	<u>21,272</u>
U.S. Department of Health and Human Services					
Federal Pass-Through Florida Agency for Persons with Disabilities					
Medicaid Cluster:					
Assistance Programs for Chronic Disease Prevention and Control	93.945	6 NU58DP007305-01-01	NU58DP007305	-	<u>101,261</u>
Total U.S. Department of Health and Human Services				-	<u>101,261</u>
Executive Office of the President of the United States					
Pass-Through South Florida HIDTA/Monroe County Sheriffs:					
High Intensity Drug Trafficking Areas Program	95.001	NA	G19MI0001A	-	51,996
High Intensity Drug Trafficking Areas Program	95.001	G20MI0001A	G20MI0001A	-	<u>35,661</u>
Total Executive Office of the President				-	<u>87,657</u>
U.S. Department of Homeland Security					
National Urban Search and Rescue (US&R) Response System	97.025	EMW-95-k-4718		-	7,192,003
National Urban Search and Rescue (US&R) Response System	97.025	EMW-2019-CA-00072		-	31,500
National Urban Search and Rescue (US&R) Response System	97.025	EMW-2020-CA-00056		-	282,022
		EMW-2021-CA-00034-			
		S01		-	309,140
National Urban Search and Rescue (US&R) Response System	97.025	EMW-2022-CA-00057		-	<u>819,302</u>
				-	<u>8,633,967</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, 2023

<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>
U.S. Department of Homeland Security (cont'd)					
Pass-Through State of Florida Division of Emergency Management:					
Disaster Grants - Public Assistance (Presidentially Declared Disasters)	97.036	Z2070	4486DRFLP0000001	-	1,834,982
Disaster Grants - Public Assistance (Presidentially Declared Disasters)	97.036	Z0032	4337DRFLP0000001	-	95,991
				-	<u>1,930,973</u>
Assistance to Firefighters Grant	97.044	EMW-2021-FG-02449		-	139,490
				-	<u>139,490</u>
Pass Through State of Florida Division of Emergency Management:					
Homeland Security Grant Program	97.067	R0401	EMW-2021-SS-00056-S01	-	62,246
Homeland Security Grant Program	97.067	R0571	EMW-2022-SS-00029-S01	-	66,981
Homeland Security Grant Program	97.067	R0075	EMW-2019-SS-00049	1,550	307,855
Homeland Security Grant Program	97.067	R0078	EMW-2019-SS-00049	-	54,138
Homeland Security Grant Program	97.067	R0521	EMW-2021-SS-00056-S01	528,924	1,618,148
Homeland Security Grant Program	97.067	R0232	EMW-2020-SS-00035-S01	4,575,290	6,114,542
Homeland Security Grant Program	97.067	R0234	EMW-2020-SS-00035-S01	-	54,237
Homeland Security Grant Program	97.067	R0588	EMW-2022-SS-00029-S-01	144,002	338,256
				<u>5,249,765</u>	<u>8,616,403</u>
Securing the Cities Program	97.106	20CWDSTC00007-01-00		-	1,231,974
				-	<u>1,231,974</u>
Total U.S. Department of Homeland Security				<u>5,249,765</u>	<u>20,552,807</u>
TOTAL EXPENDITURES OF FEDERAL AWARDS				<u>\$ 5,333,654</u>	<u>\$ 125,863,969</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, 2023

<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>
Executive Office of the Governor					
Urban Search and Rescue Sustainment Program	31.078	T0227		\$ -	\$ 1,043,918
Total Executive Office of the Governor				<u>-</u>	<u>1,043,918</u>
Department of Environmental Protection					
Resilient Florida Program	37.098			<u>-</u>	<u>2,139</u>
Total Department of Environmental Protection				<u>-</u>	<u>2,139</u>
Florida Housing Finance Corporation					
State Housing Initiatives Partnership (SHIP) Program	40.901	SHIP FY2017-2018		-	18,503
State Housing Initiatives Partnership FY2018-2019	40.901	SHIP FY2018-2019		-	36,920
State Housing Initiatives Partnership FY2019-2020	40.901	SHIP FY2019-2020		-	21,430
State Housing Initiatives Partnership FY2022-2023	52.901	SHIP FY2022-2023		-	206,099
State Housing Initiatives Partnership FY2021-2022	52.901	SHIP FY2021-2022		<u>-</u>	<u>1,058,024</u>
Total Florida Housing Finance Corporation				<u>-</u>	<u>1,340,975</u>
Department of Transportation					
Public Transit Service Development Program	55.012	446651-1-84-01		<u>-</u>	<u>251,599</u>
Total Department of Transportation				<u>-</u>	<u>251,599</u>
Department of Health					
Pass-Through Miami-Dade County, Florida:					
County Grant Awards	64.005	EMS County Grant #C0013		<u>-</u>	<u>6,282</u>
Total Department of Health				<u>-</u>	<u>6,282</u>
Department of Law Enforcement					
Florida Incident Based Reporting System	71.043	32021-FBSFA-F2- 047		<u>-</u>	<u>213,039</u>
				<u>-</u>	<u>213,039</u>
Total Expenditures of State Financial Assistance				<u>\$ -</u>	<u>\$ 2,857,952</u>
TOTAL EXPENDITURES FOR FEDERAL AWARDS AND STATE FINANCIAL ASSISTANCE				<u>\$ 5,333,654</u>	<u>\$ 128,721,917</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, 2023

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, 2023. 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, 2023

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>
14.241	Housing Opportunities for Persons with AIDS
14.856	Lower Income Housing Assistance Program – Section 8 Moderate Rehabilitation
21.023	Emergency Rental Assistance Program
21.027	Coronavirus State and Local Fiscal Recovery Funds
97.036	Disaster Grants – Public Assistance (Presidentially Declared Disasters)

<u>CSFA Numbers</u>	<u>Name of State Projects</u>
31.078	Urban Search and Rescue Sustainment Program
52.901	State Housing Initiatives Partnership Program (SHIP)

Dollar threshold used to distinguish between

Type A and Type B programs:

Federal	<u>\$3,000,000</u>
State	<u>\$750,000</u>

Auditee qualified as low-risk auditee? _____ X Yes _____ No

CITY OF MIAMI, FLORIDA
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
Year Ended September 30, 2023

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.