

City of Miami, Florida

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

Fiscal Year Ended September 30, 2018

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RSM US LLP

**Report on Internal Control Over Financial Reporting and on
Compliance and Other Matters Based on an Audit of Financial
Statements Performed in Accordance With
Government Auditing Standards**

Independent Auditor’s Report

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

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of the governmental activities, the aggregate discretely presented component units, each major fund, and the aggregate remaining fund information of the City of Miami, Florida (the City), as of and for the year ended September 30, 2018, 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 29, 2019. Our report includes an emphasis of matter paragraph for the adoption of *Governmental Accounting Standards Board Statement 75, Accounting and Financial Reporting for Postemployment Benefits Other Than Pensions*. Our report also includes a reference to other auditors who audited the financial statements of the following component units and funds, as described in our report on the City’s financial statements:

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

This report does not include the results of the other auditors’ testing of internal control over financial reporting or compliance and other matters that are reported on separately by those auditors.

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Internal Control over Financial Reporting

In planning and performing our audit of the financial statements, we considered the City's internal control over financial reporting (internal control) to determine the audit procedures that are appropriate in the circumstances for the purpose of expressing our opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of City's internal control. Accordingly, we do not express an opinion on the effectiveness of the City's internal control.

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

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

Compliance and Other Matters

As part of obtaining reasonable assurance about whether the City's financial statements are free from material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts and grant agreements, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

Purpose of this Report

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

RSM US LLP

Miami, Florida
March 29, 2019

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

Independent Auditor's Report

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

Report on Compliance for Each Major Federal Program and State Project

We have audited the City of Miami, Florida's (the City) compliance with the types of compliance requirements described in the *OMB Compliance Supplement* and the requirements described in the Florida Department of Financial Services *State Projects Compliance Supplement*, that could have a direct and material effect on each of the City's major federal programs and state projects for the year ended September 30, 2018. The City's major federal programs and state projects are identified in the summary of auditor's results section of the accompanying schedule of findings and 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 the City's major federal programs and state projects based on our audit of the types of compliance requirements referred to above. We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; and the audit requirements of Title 2 U.S. Code of Federal Regulations Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance) and Chapter 10.550, *Rules of the Florida Auditor General* (Chapter 10.550). Those standards, the Uniform Guidance and Chapter 10.550 require that we plan and perform the audit to obtain reasonable assurance about whether noncompliance with the types of compliance requirements referred to above that could have a direct and material effect on a major federal program or state project occurred. An audit includes examining, on a test basis, evidence about the City's compliance with those requirements and performing such other procedures as we considered necessary in the circumstances.

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

Opinion on Each Major Federal Program and State Project

In our opinion, the City complied, in all material respects, with the types of compliance requirements referred to above that could have a direct and material effect on each of its major federal programs and state projects for the year ended September 30, 2018.

Report on Internal Control Over Compliance

Management of the City is responsible for establishing and maintaining effective internal control over compliance with the types of compliance requirements referred to above. In planning and performing our audit of compliance, we considered the City's internal control over compliance with the types of requirements that could have a direct and material effect on each major federal program and state project to determine the auditing procedures that are appropriate in the circumstances for the purpose of expressing an opinion on compliance for each major federal program and state project, and to test and report on internal control over compliance in accordance with Uniform Guidance and Chapter 10.550, but not for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, we do not express an opinion on the effectiveness of the City's internal control over compliance.

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

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

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

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

We have audited the financial statements of the City as of and for the year ended September 30, 2018, and have issued our report thereon dated March 29, 2019, which contained unmodified opinions on those financial statements, and included a reference to other auditors. Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the basic financial statements. The accompanying schedule of expenditures of federal awards and schedule of state financial assistance are presented for purposes of additional analysis as required by Uniform Guidance and Chapter 10.550, and is not a required part of the basic financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statements. The information has been subjected to the auditing procedures applied in the audit of the financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the schedule of 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 30, 2019, except for the Schedule of Expenditures of Federal Awards and Schedule of State Financial Assistance for which the date is March 29, 2019

City of Miami, Florida

**Schedule of Expenditures of Federal Awards
Fiscal Year Ended September 30, 2018**

City of Miami, Florida
Schedule of Expenditures of Federal Awards and State Financial Assistance
For the Fiscal Year Ended September 30, 2018

Federal Grantor/Pass-through Grantor/Program or Cluster Title	CFDA Number	Grant/Contract Number	Pass-Through Entity Identifying Number	Passed Through to Subrecipients	Federal Expenditures
<u>U.S Department of Agriculture</u>					
Pass-Through Florida Department of Health Child and Adult Care Food Program	10.558	A-2384 S-576	16165FL350N1099 16165FL350N1099/16165FL350N2020	\$ - - <u>-</u>	\$ 65,128 <u>64,789</u> <u>129,917</u>
Pass-Through Miami-Dade County, Florida Supplemental Nutrition Assistance Program	10.551	WS-CC-PY'17-13-00	175FL41152520	<u>-</u>	<u>13,417</u>
Pass-Through Miami-Dade County, Florida State Administrative Matching Grants for the Supplemental Nutrition Assistance Program	10.561	WS-CC-PY'17-13-00 WS-SP-PY'17-14-00	175FL41152520 175FL41152520	- - <u>-</u>	40,241 <u>17,654</u> <u>57,895</u>
Total U.S Department of Agriculture				<u>\$ -</u>	<u>\$ 201,229</u>
<u>U.S Department of Housing and Urban Development</u>					
Community Development Block Grants/Entitlement Grants Cluster	14.218	B-05-MC-120013 B-06-MC-120013 B-07-MC-120013 B-08-MC-120013 B-08-MN-120016 B-09-MC-120013 B-10-MC-120013 B-11-MC-120013 B-12-MC-120013 B-13-MC-120013 B-14-MC-120013 B-15-MC-120013 B-16-MC-120013 B-17-MC-120013		\$ - - - - - - 14,506 - - - - - 15,362 122,572 1,454,314 <u>1,606,754</u>	\$ 87,171 123 226,130 110,422 5,804 166,255 393,623 75,262 191,021 92,512 769,504 419,443 595,295 <u>3,302,791</u> <u>6,435,356</u>
Emergency Solutions Grant Program	14.231	E-17-MC-120002		<u>-</u>	<u>421,674</u>

(continued)

City of Miami, Florida

Schedule of Expenditures of Federal Awards
Fiscal Year Ended September 30, 2018

Federal Grantor/Pass-through Grantor/Program or Cluster Title	CFDA Number	Grant/Contract Number	Pass-Through Entity Identifying Number	Passed Through to Subrecipients	Federal Expenditures
Pass-Through Miami-Dade County, Florida Supportive Housing Program	14.235	FL0189L4D001609	596000573	-	87,996
		FL0189L4D001710	596000573	-	192,531
		FL0190L4D001609	596000573	-	86,653
		FL0190L4D001710	596000573	-	52,434
		FL0211L4D001609	596000573	-	152,108
		FL0211L4D001710	596000573	-	94,852
				<u>-</u>	<u>666,574</u>
Home Investment Partnership Program	14.239	M-05-MC-120211		-	39,609
		M-06-MC-120211		-	9,413
		M-07-MC-120011		-	221,384
		M-09-MC-120011		-	44,000
		M-10-MC-120011		-	262,740
		M-12-MC-120011		-	179,871
		M-13-MC-120011		-	57,619
		M-14-MC-120011		-	642,706
		M-15-MC-120011		-	1,010,822
		M-16-MC-120011		-	631,552
		M-17-MC-120011		-	753,505
			<u>-</u>	<u>3,853,221</u>	
Housing Opportunities for Persons with AIDS	14.241	F-LH-05-F005		-	620,758
		F-LH-06-F005		-	342,186
		F-LH-08-F005		-	172,077
		F-LH-09-F005		-	207,500
		F-LH-11-F005		-	212,548
		F-LH-12-F005		-	22
		F-LH-15-F005		-	2,723,991
		F-LH-16-F005		-	1,050,142
		F-LH-17-F005		2,173	5,711,392
				<u>2,173</u>	<u>11,040,616</u>
Lower Income Housing Assistance Program-Section 8 Moderate Project-Based Cluster	14.856	FL145MR0001		-	8,863
		FL145MR0001		-	1,819,062
		FL145MR002		-	546,640
			<u>-</u>	<u>2,374,565</u>	
Section 8 Housing Choice Vouchers Cluster	14.871	FL145		-	2,344,358
Total U.S Department of Housing and Urban Development				<u>\$ -</u>	<u>\$ 27,136,364</u>

(continued)

City of Miami, Florida

Schedule of Expenditures of Federal Awards
Fiscal Year Ended September 30, 2018

Federal Grantor/Pass-through Grantor/Program or Cluster Title	CFDA Number	Grant/Contract Number	Pass-Through Entity Identifying Number	Passed Through to Subrecipients	Federal Expenditures
U.S Department of Justice					
Pass-Through Office of the Florida Attorney General Crime Victim Assistance	16.575	VOCA-2016-City of Miami Police VOCA-2017-City of Miami Police Depa-00096	596000375 596000375	\$ - -	\$ 69,697 12,413 82,110
Public Safety Partnership and Community Policing Grants	16.710	2014ULWX0043 2016ULWX0024 2017ULWX0033		- - -	35,820 730,196 183,961 949,977
Edward Byrne Memorial Justice Assistance Grant Program	16.738	2016-CD-BX-0055 2016-DJ-BX-0816		- -	7,858 90,160 98,018
Pass-Through Florida Department of Law Enforcement Edward Byrne Memorial Justice Assistance Grant Program	16.738	2017-JAGC DADE-6-F9-056 2017-JAGC DADE-7-F9-038	2016-MU-BX0073 2016-MU-BX0073	- -	114 1,077 1,191
DNA Backlog Reduction Program	16.741	2017-AK-BX-0013		-	107,114
Edward Byrne Memorial Competitive Grant Program	16.751	2014-WY-BX-002		39,014	66,226
Body Worn Camera Policy and Implementation	16.835	2016-BC-BX-K087		-	612,862
Equitable Sharing Program	16.922	not applicable		-	633,437
Total U.S Department of Justice				\$ 39,014	\$ 2,550,935
U.S Department of Labor					
Pass-Through Miami Dade County, Florida Unemployment Insurance	17.225	WS-CC-PY'17-13-00 WS-CC-PY'17-13-00 WS-CC-PY'16-13-00	UI-29835-17-55-A-12 UI-29835-17-55-A-12 UI-28125-16-60-A-12	\$ - - -	\$ 32,335 6,260 9,748 48,343
WIOA Cluster					
Pass-Through Miami Dade County, Florida WIA/WIOA Adult Program Cluster	17.258	WS-CC-PY'17-13-00 WS-SP-PY" 17-14-00	AA-28310-16-55-A-12 AA-28310-16-55-A-12	- -	162,423 65,604 228,027
Pass-Through Miami Dade County, Florida WIA/WIOA Dislocated Worker Formula Grants Cluster	17.278	WS-CC-PY'17-13-00	AA-28310-16-55-A-13	- -	203,452 203,452
Pass-Through Miami Dade County, Florida WIA/WIOA Rapid Response Cluster	17.278	WS-CC-PY'16-13-00 WS-CC-PY'17-13-00	AA-28310-16-55-A-14 AA-28310-16-55-A-14	- -	2,612 46,634 49,246 480,725
Total WIOA Cluster				-	480,725
Total U.S Department of Labor				\$ -	\$ 529,068
U.S. Department of Transportation					
Pass-Through Florida Department of Transportation Highway Planning and Construction Cluster	20.205	G0023	Not available	\$ -	\$ 15,052
National Priority Safety Programs	20.616	G0F17 GOP50		- -	6,362 78,515 84,877
Total U.S Department of Transportation				\$ -	\$ 99,929

City of Miami, Florida

Schedule of Expenditures of Federal Awards
Fiscal Year Ended September 30, 2018

Federal Grantor/Pass-through Grantor/Program or Cluster Title	CFDA Number	Grant/Contract Number	Pass-Through Entity Identifying Number	Passed Through to Subrecipients	Federal Expenditures
<u>U.S Department of Health and Human Services</u>					
Pass-Through Miami Dade County, Florida Temporary Assistance for Needy Families	93.558	WS-CC-PY'17-13-00 WS-SP-PY'17-14-00	G-17001FLTANF G-17001FLTANF	\$ - -	\$ 307,561 130,203 437,764
Pass-Through Florida Agency for Persons with Disabilities Medical Assistance Program Total U.S Department of Health and Human Services	93.778	Not Applicable	Not available	- \$ -	309,422 \$ 747,186
<u>Executive Office of the President</u>					
Pass-Through South Florida HIDTA/Monroe County Sheriffs High Intensity Drug Trafficking Areas Program Total Executive Office of the President	95.001	G15MI0001A G16MI0001A G17MI0001A	G15MI0001A G16MI0001A G17MI0001A	\$ - - -	\$ 4,043 57,009 24,853 85,905
<u>U.S Department of Homeland Security</u>					
National Urban Search and Rescue (US&R) Response System	97.025	EMW2015CA00042 EMW-2016-CA-00019-S01 EMW2017CA00048 EMW-95-k-4718		\$ - - - -	\$ 55,312 251,682 917,074 1,367,665 2,591,733
Assistance to Firefighters Grant	97.044	2017-F6-C111-P4310000-4101-D		-	528,492
Pass Through State of Florida Division of Emergency Management Homeland Security Grant Program	97.067	16-DS-U7-11-23-02-368 17-DS-V4-11-23-02-340 17-DS-V9-11-23-02-346 18-DS-X3-11-23-02-376 18-DS-X1-11-23-02-338	EMW-2015-SS-00083-S01 EMW-2016-SS-00092-S01 EMW-2016-SS-00092-S01 EMW-2017-SS-00061 EMW-2017-SS-00061	216,506 - 2,907,940 - -	336,507 20,711 4,099,866 420,822 1,909 4,879,815
Pass-Through Florida Emergency Management Agency Disaster Assistance Projects	97.036	4337DR-FL(086-45000-00) 4337DR-FL(086-45000-00)		- -	6,647,461 4,142 6,651,603
Total U.S Department of Homeland Security				\$ 3,124,446	\$ 14,651,643
Total Expenditures for Federal Awards				\$ 4,772,387	\$ 46,002,259

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

City of Miami, Florida

**Schedule of State Financial Assistance
Fiscal Year Ended September 30, 2018**

<u>State Grantor/Pass-through Grantor/Program or Cluster Title</u>	<u>CSFA Number</u>	<u>Grant/Contract Number</u>	<u>State Expenditures</u>
<u>Department of Environmental Protection</u>			
Wastewater Treatment Facility Construction	37.077	SW 132000	\$ 2,346,680
Total Department of Environmental Protection			<u>\$ 2,346,680</u>
<u>Florida Housing Finance Corporation</u>			
State Housing Initiatives Partnership (SHIP) Program	40.901	Not applicable	\$ 30,488
		SHIP FY2016-2017	718,459
		SHIP FY2017-2018	338,675
Total Florida Housing Finance Corporation			<u>\$ 1,087,622</u>
<u>Florida Department of State</u>			
Cultural Facilities Grant Program	45.014	18.9.200.095	\$ 38,903
Acquisition, Restoration of Historic Properties	45.032	MP511	1,000,000
		18.h.sm.300.070	7,350
Total Florida Department of State			<u>\$ 1,046,253</u>
<u>Department of Transportation</u>			
Florida Highway Beautification Grant Program Keep Florida Beautiful	55.003	G0S45	\$ 16,000
Public Transit Service Development Program	55.012	GE075	205,363
Total Department of Transportation			<u>\$ 221,363</u>
<u>Department of Health</u>			
Pass-Through Miami-Dade County, Florida County Grant Awards	64.005	EMS County Grant #C0013	\$ 25,834
Total Department of Health			<u>\$ 25,834</u>
<u>Florida Department of Law Enforcement</u>			
Crime Reporting and Analytics	71.021	G1612	\$ 655,903
Total Department of Law Enforcement			<u>\$ 655,903</u>
Total Expenditures of State Financial Assistance			<u>\$ 5,383,655</u>

See Notes to Schedule of Expenditures of Federal Awards and 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, 2018**

Note 1. General and Basis of Presentation

The accompanying Schedule of Expenditures of Federal Awards and Schedule of State Financial Assistance (the Schedules) presents the expenditure activities of all federal programs and state awards of the City of Miami, Florida (the City) for the year ended September 30, 2018. All expenditures related to federal awards and state financial assistance received directly from federal and state agencies, as well as federal and state awards passed through other government agencies are included in the accompanying Schedules. The information in the Schedules is presented in accordance with the requirements of the Title 2 U.S. *Code of Federal Regulations* Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance) and Chapter 10.550, *Rules of the Florida Auditor General*. Because the 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, where applicable, of the City. The City's reporting entity is defined in Note 1 of the City's basic financial statements.

Note 2. Basis of Accounting

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

Note 3. Indirect Cost Recovery

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

City of Miami, Florida

**Schedule of Findings and Questioned Costs
Fiscal Year Ended September 30, 2018**

I – Summary of Independent Auditor's Results

Financial Statements

Type of auditor's report issued: Unmodified

Internal control over financial reporting:

Material weakness(es) identified?	_____ 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 programs: Unmodified

Any audit findings disclosed that are required to be reported in accordance with Section 2 CFR 200.516(a)?

	_____ Yes	_____ X	No
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Identification of major programs:

The programs tested as major were as follows:

<u>CFDA Number(s)</u>	<u>Name of Federal Program or Cluster</u>
97.067	Homeland Security Grant Program
97.036	Disaster Assistance Projects

Dollar threshold used to distinguish between type A and type B programs: \$ 1,380,068

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, 2018**

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

State Financial Assistance

Internal control over major projects:

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

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

Unmodified

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

 Yes X No

Identification of major projects:

The projects tested as major were as follows:

<u>CSFA Number(s)</u>	<u>Name of State Project</u>
37.077	Wastewater Treatment Facility Construction
40.901	State Housing Initiatives Partnership (SHIP) Program
45.032	Acquisition, Restoration of Historic Properties
71.021	Crime Reporting and Analytics

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

\$300,000

Section II – Financial Statements Findings

No matters to report.

Section III – Federal Awards Findings and Questioned Costs

No matters to report.

Section IV – State Financial Assistance Findings and Questioned Costs

No matters to report.

City of Miami, Florida

**Summary Schedule of Prior Years' Audit Findings
Fiscal Year Ended September 30, 2018**

Finding No.	Finding Title	Current Year Status
State Financial Assistance and Questioned Costs		
<u>Internal Control over Compliance Findings</u>		
IC 2017-01	Reporting – CFDA #40.012	Corrected
<u>Compliance Findings</u>		
CF 2017-01	Reporting – CFDA #40.012	Corrected