

# **CITY OF MIAMI, FLORIDA**

## **SINGLE AUDIT REPORT**

**FOR THE YEAR ENDED SEPTEMBER 30, 2024**

**CITY OF MIAMI, FLORIDA**  
**SINGLE AUDIT REPORT**  
**Year Ended September 30, 2024**

**TABLE OF CONTENTS**

	<b>PAGE(S)</b>
Independent Auditor's Report on Schedule of Expenditures of Federal Awards and State Financial Assistance .....	1-2
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, <i>Rules of the Auditor General</i> .....	3-5
Schedule of Expenditures of Federal Awards and State Financial Assistance .....	6-10
Notes to Schedule of Expenditures of Federal Awards and State Financial Assistance .....	11
Schedule of Findings and Questioned Costs .....	12-13



# 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, 2024, 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, 2024, 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



#### **Miramar Office**

3350 SW 148<sup>th</sup> Ave. | Suite 110  
Miramar, FL 33027  
(954) 874-1721

CLIENT FOCUSED: SOLUTION DRIVEN

[info@abcpasolutions.com](mailto:info@abcpasolutions.com)

#### **North Miami Office**

1801 NE 123<sup>rd</sup> Street | Suite 314  
North Miami, FL 33181  
(786) 743-7108

### ***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, 2024, were audited by other auditors, and they have issued their report thereon dated April 30, 2025. 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 April 30, 2025, 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 their 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.



North Miami, Florida  
April 30, 2025



# 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, 2024. 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, 2024.

***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.



**Miramar Office**

3350 SW 148<sup>th</sup> Ave. | Suite 110  
Miramar, FL 33027  
(954) 874-1721

CLIENT FOCUSED: SOLUTION DRIVEN

[info@abcpasolutions.com](mailto:info@abcpasolutions.com)

**North Miami Office**

1801 NE 123<sup>rd</sup> Street | Suite 314  
North Miami, FL 33181  
(786) 743-7108

### ***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.



North Miami, Florida  
April 30, 2025

**CITY OF MIAMI, FLORIDA**  
**SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS**  
**AND STATE FINANCIAL ASSISTANCE**  
**Year Ended September 30, 2024**

<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	S-576		\$ -	\$ 61,626
<b>Total U.S. Department of Agriculture</b>				<u>-</u>	<u>61,626</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-18-MC-12-0013		16,801	18,937
Community Development Block Grants/Entitlement Grants	14.218	B-19-MC-12-0013		-	67,951
Community Development Block Grants/Entitlement Grants	14.218	B-20-MC-12-0013		-	1,470,593
Community Development Block Grants/Entitlement Grants	14.218	B-21-MC-12-0013		-	1,832,798
Community Development Block Grants/Entitlement Grants	14.218	B-22-MC-12-0013		-	622,066
Community Development Block Grants/Entitlement Grants	14.218	B-23-MC-12-0013		739,504	1,813,327
Community Development Block Grants/Entitlement Grants	14.218	B-24-MC-12-0013		-	3,972
				<u>756,305</u>	<u>5,829,644</u>
Community Development Block Grants/Entitlement Grants-CV	14.218	B-20-MW-12-0013		-	776,266
				<u>-</u>	<u>776,266</u>
Community Development Block Grants/Entitlement Grants/Neighborhood Stabilization Program (NSP)	14.218	B-08-MN-12-0016		-	366,511
				<u>-</u>	<u>366,511</u>
<b>Total CDBG - Entitlement Grant Cluster</b>				<u>756,305</u>	<u>6,972,421</u>
Community Development Block Grants/State's Program and Non-Entitlement Grants in Hawaii	14.228	MT052		-	4,093
Community Development Block Grants/State's Program and Non-Entitlement Grants in Hawaii	14.228	MT121		-	4,403
Community Development Block Grants/State's Program and Non-Entitlement Grants in Hawaii	14.228	MT122		-	3,232
Community Development Block Grants/State's Program and Non-Entitlement Grants in Hawaii	14.228	IO130		-	8,591
				<u>-</u>	<u>20,319</u>
Emergency Solutions Grants Program	14.231	E-22-MC-12-0013		-	5,654
Emergency Solutions Grants Program	14.231	E-23-MC-12-0013		-	479,067
				<u>-</u>	<u>484,721</u>
HOME Investment Partnerships Program	14.239	M15-MC120211		-	81,668
HOME Investment Partnerships Program	14.239	M17-MC120211		-	26,951
HOME Investment Partnerships Program	14.239	M18-MC120211		-	65,249
HOME Investment Partnerships Program	14.239	M19-MC120211		-	311,287
HOME Investment Partnerships Program	14.239	M20-MC120211		-	39
HOME Investment Partnerships Program	14.239	M21-MC120211		-	331,121
HOME Investment Partnerships Program	14.239	M22-MC120211		-	179,201
HOME Investment Partnerships Program	14.239	M23-MC120211		-	381,217
HOME Investment Partnerships Program	14.239	M24-MC120211		-	2,462
				<u>-</u>	<u>1,379,195</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, 2024**

<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>					
Housing Opportunities for Persons with AIDS	14.241	FLH21-F005		-	43,717
Housing Opportunities for Persons with AIDS	14.241	FLH22-F005		-	5,785,151
Housing Opportunities for Persons with AIDS	14.241	FLH23-F005		-	9,920,431
Housing Opportunities for Persons with AIDS	14.241	FLH24F005		-	9,847
Total Housing Opportunities for Persons with AIDS				-	15,759,146
<b>Pass-Through Miami Dade County Homeless Trust:</b>					
<b>Continuum of Care (COC) Program:</b>					
Continuum of Care Program	14.267	FL0211L4D002215	FL0211L4D002215	-	624,921
Continuum of Care Program	14.267	FL0211L4D002216	FL0211L4D002316	-	470,491
				-	1,095,412
<b>Section 8 Project - Based Cluster:</b>					
Lower Income Housing Assistance Program-Section 8 Moderate Rehabilitation	14.856	FL145MR0001		-	2,033,913
				-	2,033,913
<b>Housing Voucher Cluster:</b>					
Section 8 Housing Choice Vouchers	14.871	FL145		-	3,213,195
Mainstream Vouchers	14.879	FL145		-	556,120
Total Housing Voucher Cluster				-	3,769,315
<b>Total U.S. Department of Housing and Urban Development</b>				756,305	31,514,442
<b>U.S. Department of Justice</b>					
Coronavirus Emergency Supplemental Funding Program	16.034	2020-VD-BX-1259		-	14,868
				-	14,868
<b>Pass-Through Office of the Florida Attorney General:</b>					
		VOCA-C -2023-City of Miami Police			
Crime Victim Assistance	16.575	Department-00268		-	224,673
Crime Victim Assistance	16.575	VOCA-2022-847		-	17,683
				-	242,356
		15JCOPS-21-GG-02139-SLEM		-	45,902
Public Safety Partnership and Community Policing Grants	16.710	15JCOPS-21-GG-03496-UHPX		-	533,396
Public Safety Partnership and Community Policing Grants	16.710	2020ULWX0074		-	511,733
				-	1,091,031
Edward Byrne Memorial Justice Assistance Grant Program	16.738	2020-DG-BX-0011		23,682	83,418
Edward Byrne Memorial Justice Assistance Grant Program	16.738	2020-DJ-BX-0974		-	17,531
		15PBJA-23-GG-03309-JAGX		-	260,700
Edward Byrne Memorial Justice Assistance Grant Program	16.738			23,682	361,649
<b>Pass-Through Florida Department of Law Enforcement:</b>					
		15PBJA-22-GG-00656-MUMU		-	46,679
Edward Byrne Memorial Justice Assistance Grant Program	16.738			-	46,679
<b>U.S. Department of Justice (cont'd)</b>					

(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, 2024**

<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>
Byrne Criminal Justice Innovation Program	16.817	15PBJA-21-GG-04114-BCJI		<u>410,907</u>	<u>483,871</u>
				<u>410,907</u>	<u>483,871</u>
Criminal and Juvenile Justice and Mental Health Collaboration Program	16.745	2018-MO-BX-0014		-	23,227
Equitable Sharing Program	16.922	Not Applicable		-	<u>269,344</u>
				-	<u>292,571</u>
<b>Total U.S. Department of Justice</b>				<u>434,589</u>	<u>2,533,025</u>
<b>U.S. Department of Transportation</b>					
<b>Pass-Through Florida Department of Transportation- Federal Highway Administration:</b>					
Recreational Trails Program	20.219	T1801	12RECT018	-	<u>199,999</u>
				-	<u>199,999</u>
<b>Highway Safety Cluster:</b>					
<b>Pass-Through Florida Department of Transportation:</b>					
State and Community Highway Safety	20.600	G2P36	69A37519300004020FLO	-	<u>198,548</u>
Total Highway Safety Cluster				-	<u>198,548</u>
National Priority Safety Programs	20.616	G2P51	69A3752030000405DFLM	-	82,539
National Priority Safety Programs	20.616	G2E29	69A3752130000405DFLM	-	<u>3,533</u>
				-	<u>86,072</u>
<b>Total U.S. Department of Transportation</b>				-	<u>484,619</u>
<b>U.S. Department of the Treasury</b>					
Emergency Rental Assistance Program	21.023	1505-0270		-	94,742
Coronavirus State and Local Fiscal Recovery Funds	21.027			-	32,856,073
Coronavirus State and Local Fiscal Recovery Funds	21.027	22FRP45		-	16,493
Coronavirus State and Local Fiscal Recovery Funds	21.027	23FRP35		-	25,556
Coronavirus State and Local Fiscal Recovery Funds	21.027	22FRP56		-	<u>1,292</u>
<b>Total U.S. Department of the Treasury</b>				-	<u>32,994,156</u>
<b>US Department of Education</b>					
<b>Pass Through Miami Dade County Public Schools</b>					
Twenty-First Century Community Learning Centers	84.287	LT/2013-2014 #001		-	109
Twenty-First Century Community Learning Centers	84.287	130-2448A-2CCC3		-	<u>460</u>
<b>Total U.S. Department of Education</b>				-	<u>569</u>
<b>U.S. Department of Health and Human Services</b>					
<b>Federal Pass-Through Florida Agency for Persons with Disabilities</b>					
<b>Medicaid Cluster:</b>					
Medical Assistance Program	93.778	Not Applicable	Not Available	-	<u>190,166</u>
<b>Total U.S. Department of Health and Human Services</b>				-	<u>190,166</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	G23MI0001A		-	<u>99,950</u>
<b>Total Executive Office of the President</b>				-	<u>99,950</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, 2024**

<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 Homeland Security</b>					
National Urban Search and Rescue (US&R) Response System	97.025	EMW-95-K-4718		-	2,123,384
National Urban Search and Rescue (US&R) Response System	97.025	EMW-2020-CA-00056		-	1,236
National Urban Search and Rescue (US&R) Response System	97.025	EMW-2023-CA-05396		-	799,778
National Urban Search and Rescue (US&R) Response System	97.025	EMW-2021-CA-00034		-	233,666
National Urban Search and Rescue (US&R) Response System	97.025	EMW-2022-CA-00057		-	509,851
				<u>-</u>	<u>3,667,915</u>
<b>Pass-Through State of Florida Division of Emergency Management:</b>					
Disaster Grants - Public Assistance (Presidentially Declared Disasters)	97.036	Z2070		-	110,140
Disaster Grants - Public Assistance (Presidentially Declared Disasters)	97.036	Z2834		-	221,342
Disaster Grants - Public Assistance (Presidentially Declared Disasters)	97.036	Z3569		-	68,201
				<u>-</u>	<u>399,683</u>
Assistance to Firefighters Grant	97.044	EMW-2022-FG-01526		-	553,790
Assistance to Firefighters Grant	97.044	EMW-2021-FG-02449		-	785,984
				<u>-</u>	<u>1,339,774</u>
<b>Pass Through State of Florida Division of Emergency Management:</b>					
BRIC: Building Resilient Infrastructure and Communities	97.047	18DM-AX-11-23-02-365	EMA-2017-PC-0001	-	359,709
				<u>-</u>	<u>359,709</u>
Homeland Security Grant Program	97.067	R0571	EMW-2022-SS-00029-S01	-	88,555
Homeland Security Grant Program	97.067	R0924	EMW-2023-SS-00058-S01	94,612	134,986
Homeland Security Grant Program	97.067	R0521	EMW-2021-SS-00056-S01	5,077,052	8,586,350
Homeland Security Grant Program	97.067	R0232	EMW-2020-SS-00035-S01	4,156,394	4,628,460
Homeland Security Grant Program	97.067	R0917	EMW-2023-SS-00058-S01	-	7,479
Homeland Security Grant Program	97.067	R0588	EMW-2022-SS-00029-S-01	472,115	1,987,893
				<u>9,800,173</u>	<u>15,433,723</u>
Securing the Cities Program	97.106	20CWDSTC00007-04-00		35,893	1,630,139
				<u>35,893</u>	<u>1,630,139</u>
<b>Total U.S. Department of Homeland Security</b>				<u>9,836,066</u>	<u>22,830,943</u>
<b>TOTAL EXPENDITURES OF FEDERAL AWARDS</b>				<u>\$ 11,026,960</u>	<u>\$ 90,709,496</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, 2024**

<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>Department of Environmental Protection</b>					
Statewide Water Quality Restoration Projects	37.039	LPA0190		\$ -	\$ 95,452
Statewide Water Quality Restoration Projects	37.039	LPA0328		-	291,462
Statewide Water Quality Restoration Projects	37.039	LPA0329			258,762
Statewide Water Quality Restoration Projects	37.039	LPA0333		-	761,881
Statewide Water Quality Restoration Projects	37.039	LPA0330		-	127,288
				-	1,534,845
Resilient Florida Program	37.098	22PLN49		-	195,323
Total Department of Environmental Protection				-	1,730,168
<b>Florida Housing Finance Corporation</b>					
State Housing Initiatives Partnership Program (SHIP)	40.901	SHIP FY2022-2023		-	1,352,360
State Housing Initiatives Partnership Program (SHIP)	40.901	SHIP FY2023-2024		-	168,304
State Housing Initiatives Partnership Program (SHIP)	40.901	SHIP FY2021-2022		-	964,348
Total Florida Housing Finance Corporation				-	2,485,012
<b>Department of Transportation</b>					
Public Transit Service Development Program	55.012	G1U25		-	272,550
				-	272,550
Transit Corridor Development Program	55.013	G2489		-	1,180,000
Transit Corridor Development Program	55.013	G2C24		-	1,019,046
				-	2,199,046
Total Department of Transportation				-	2,471,596
<b>Department of Health</b>					
<b>Pass-Through Miami-Dade County, Florida:</b>					
		EMS County Grant			
County Grant Awards	64.005	#C0013		-	2,246
Total Department of Health				-	2,246
<b>Florida Department of Elder Affairs</b>					
Senior Center - Fixed Capital Outlay (FCO)	65.013	XQ104		-	729,755
Total Florida Department of Elders Affairs				-	729,755
<b>Department of Law Enforcement</b>					
Identify Theft and Fraud Grant Program	71.042	L6007		-	5,493
FDLE Drone Replacement Program	71.092	3X032		-	16,015
State Assistance for Fentanyl Eradication (S.A.F.E.) in Florida	71.122	2023-SAFE-SF-042		-	228,634
Total Department of Law Enforcement				-	250,142
<b>Total Expenditures of State Financial Assistance</b>				<u>\$ -</u>	<u>\$ 7,668,919</u>
<b>TOTAL EXPENDITURES FOR FEDERAL AWARDS AND STATE FINANCIAL ASSISTANCE</b>				<u>\$ 11,026,960</u>	<u>\$ 98,378,415</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, 2024**

**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, 2024. 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 presents only a selected portion of the operations of the City, it is not intended to and does not present the financial position, changes in fund balance/net position or cash flows 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, 2024**

**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:**

<b><u>Assistance Listing Numbers</u></b>	<b><u>Name of Federal Programs</u></b>
21.027	Coronavirus State and Local Fiscal Recovery Funds
97.044	Assistance to Firefighters Grant
97.067	Homeland Security Grant Program

<b><u>CSFA Numbers</u></b>	<b><u>Name of State Projects</u></b>
37.039	Statewide Water Quality Restoration Projects
55.013	Transit Corridor Development Program
65.013	Senior Center - Fixed Capital Outlay (FCO)

Dollar threshold used to distinguish between

**Type A and Type B programs:**

Federal	<u>\$2,721,285</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, 2024**

**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.