

**BROWARD COUNTY, FLORIDA**

**SINGLE AUDIT REPORT**

**For The Year Ended September 30, 2010**

**BROWARD COUNTY, FLORIDA  
SINGLE AUDIT REPORT**

**Year Ended September 30, 2010**

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**MOORE STEPHENS  
LOVELACE, P.A.**  
CERTIFIED PUBLIC ACCOUNTANTS

**INDEPENDENT AUDITOR'S REPORT ON COMPLIANCE WITH REQUIREMENTS  
THAT COULD HAVE A DIRECT AND MATERIAL EFFECT ON EACH MAJOR FEDERAL  
PROGRAM AND MAJOR STATE PROJECT AND ON INTERNAL CONTROL OVER  
COMPLIANCE IN ACCORDANCE WITH OMB CIRCULAR A-133 AND THE DEPARTMENT  
OF FINANCIAL SERVICES STATE PROJECTS COMPLIANCE SUPPLEMENT**

Honorable Board of County Commissioners  
Broward County, Florida

***Compliance***

We have audited the compliance of Broward County, Florida (the "County"), with the types of compliance requirements described in the U.S. Office of Management and Budget ("OMB") Circular A-133 *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 its major federal programs and major state projects for the year ended September 30, 2010. The County's major federal programs and major state projects are identified in the summary of auditor's results section of the accompanying schedule of findings and questioned costs. Compliance with the requirements referred to above is the responsibility of the County's management. Our responsibility is to express an opinion on the County's compliance based on our audit.

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; OMB Circular A-133, *Audits of States, Local Governments, and Non-Profit Organizations*; Chapter 69I-5, *Schedule of Expenditures of State Financial Assistance*, Rules of the Department of Financial Services; and Chapter 10.550, Rules of the Auditor General. Those standards, OMB Circular A-133, Chapter 69I-5, and Chapter 10.550, require that we plan and perform the audit to obtain reasonable assurance about whether noncompliance with the types of compliance requirements referred to above that could have a direct and material effect on a major federal program or major state project identified in the accompanying schedule of findings and questioned costs occurred. An audit includes examining, on a test basis, evidence about the County'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. Our audit does not provide a legal determination of the County's compliance with those requirements.

In our opinion, the County complied, in all material respects, with the compliance requirements referred to above that could have a direct and material effect on each of its major federal programs and major state projects identified in the accompanying schedule of findings and questioned costs for the year ended September 30, 2010. However, the results of our auditing procedures also disclosed an instance of noncompliance with those requirements that is required to be reported in accordance with OMB Circular A-133 and which is described in the accompanying Schedule of Findings and Questioned Costs as Item 2010-03.

### ***Internal Control Over Compliance***

The management of the County is responsible for establishing and maintaining effective internal control over compliance with the compliance requirements referred to above. In planning and performing our audit, we considered the County's internal control over compliance with requirements that could have a direct and material effect on a major federal program or major state project in order to determine our auditing procedures for the purpose of expressing our opinion on compliance and to test and report on internal control over compliance in accordance with OMB Circular A-133, Chapter 69I-5, *Schedule of Expenditures of State Financial Assistance*, Rules of the Department of Financial Services; and Chapter 10.550, Rules of the Auditor General, 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 County's internal control over compliance.

Our consideration of internal control over compliance was for the limited purpose described in the preceding paragraph and was not designed to identify all deficiencies in internal control that might be significant deficiencies or material weaknesses, and therefore, there can be no assurance that all deficiencies, significant deficiencies, or material weaknesses have been identified. However, as discussed below, we identified certain deficiencies in internal control over compliance that we consider to be material weaknesses and other deficiencies we consider to be significant deficiencies.

*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. We consider the deficiency in internal control over compliance described in the accompanying Schedule of Findings and Questioned Costs as item 2010-02 to be a material weakness.

*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. We consider the deficiencies in internal control over compliance described in the accompanying Schedule of Findings and Questioned Costs as items 2010-03 and 2010-04 to be significant deficiencies.

The County's responses to the findings identified in our audit are described in the accompanying Schedule of Findings and Questioned Costs. We did not audit the County's responses and, accordingly, we express no opinion on the responses.

### ***Schedule of Expenditures of Federal Awards and State Financial Assistance***

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 County as of and for the year ended September 30, 2010, were audited by other auditors and they have issued their report thereon dated March 30, 2011. Their audit was performed for the purpose of forming opinions on the financial statements that collectively comprise the County's basic financial statements as a whole, and they issued unqualified opinions thereon.

Honorable Board of County Commissioners  
Broward County, Florida

The accompanying Schedule of Expenditures of Federal Awards and State Financial Assistance is presented for the purpose of additional analysis, as required by OMB Circular A-133, Chapter 69I-5, *Schedule of Expenditures of State Financial Assistance*, Rules of the Department of Financial Services, and Chapter 10.550, Rules of the Auditor General, and is not a required part of the 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 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 financial statements or to the financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the information is fairly stated, in all material respects, in relation to the financial statements taken as a whole.

The accompanying Appendix A, as listed in the table of contents, is presented for the purpose of additional analysis, as required by the Florida Department of Transportation, and is not a required part of the financial statements or Schedule of Expenditures of Federal Awards and State Financial Assistance. Appendix A has not been subjected to the auditing procedures applied in the audit of the financial statements and Schedule of Expenditures of Federal Awards and State Financial Assistance and, accordingly, we do not express an opinion or provide any assurance on it.

This report is intended solely for the information and use of the Board of County Commissioners, 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.

A handwritten signature in blue ink that reads "Moore Stephens Lovelace, P.A." The signature is written in a cursive, flowing style.

**MOORE STEPHENS LOVELACE, P.A.**  
Certified Public Accountants

Orlando, Florida  
June 28, 2011

**Schedule of Expenditures of Federal Awards and State Financial Assistance**  
**Year Ended September 30, 2010**

GRANTOR				
PASS-THROUGH GRANTOR	C.F.D.A. #		NET	TRANSFER TO
PROGRAM TITLE	C.S.F.A. #	CONTRACT NUMBER	EXPENDITURES	SUBRECIPIENT
<b><u>FEDERAL GOVERNMENT GRANTS</u></b>				
<b><u>U.S. Department of Defense, US Corps of Engineers</u></b>				
Direct Program				
Beach Renourishment	12.101	07B02	\$ 4,221	\$ -
Beach Renourishment	12.101	07B04	73,368	-
<b>Total Department</b>			<b>\$ 77,589</b>	<b>\$ -</b>
<b><u>U.S. Department of Housing and Urban Development</u></b>				
Direct Programs				
Community Development Block Grant	14.218	B-99-UC-12-0001	\$ 30,097	\$ -
Community Development Block Grant	14.218	B-03-UC-12-0001	33,196	33,196
Community Development Block Grant	14.218	B-04-UC-12-0001	141,739	141,739
Community Development Block Grant	14.218	B-05-UC-12-0001	11,221	11,221
Community Development Block Grant	14.218	B-06-UC-12-0001	136,875	136,875
Community Development Block Grant	14.218	B-07-UC-12-0001	13,297	13,297
Community Development Block Grant	14.218	B-08-UC-12-0001	215,677	218,136
Community Development Block Grant	14.218	B-09-UC-12-0001	2,189,360	-
Emergency Shelter Grant	14.231	S-08-UC-12-0013	3,036	-
Emergency Shelter Grant	14.231	S-09-UC-12-0013	139,361	139,208
Homeless Families Prog Supportive Housing	14.235	FL0245B4D010801	408,812	408,812
Homeless Families Prog Supportive Housing	14.235	FL0246B4D010801	158,848	158,848
Homeless Families Prog Supportive Housing	14.235	FL0246B4D010802	54,637	54,637
Homeless Families Prog Supportive Housing	14.235	FL0248B4D010801	439,440	439,440
Homeless Families Prog Supportive Housing	14.235	FL0248B4D010802	69,549	69,549
Homeless Families Prog Supportive Housing	14.235	FL0249B4D010801	185,209	185,209
Homeless Families Prog Supportive Housing	14.235	FL0249B4D010802	98,015	98,015
Homeless Families Prog Supportive Housing	14.235	FL0250B4D010801	155,483	155,483
Homeless Families Prog Supportive Housing	14.235	FL0250B4D010802	216,125	216,125
Homeless Families Prog Supportive Housing	14.235	FL0252B4D010801	284,520	284,520
Homeless Families Prog Supportive Housing	14.235	FL0252B4D010802	115,273	115,273
Homeless Families Prog Supportive Housing	14.235	FL0254B4D010801	197,880	197,880
Homeless Families Prog Supportive Housing	14.235	FL14B70-1004	61,843	61,843
Homeless Families Prog Supportive Housing	14.235	FL14B70-1005	71,298	71,299
Homeless Families Prog Supportive Housing	14.235	FL14B70-1007	65,828	65,828
Homeless Families Prog Shelter Plus Care	14.238	FL0251C4D010801 & OTHER	650,362	650,362
Homeless Families Prog Shelter Plus Care	14.238	FL0251C4D010801 & OTHER	565,638	565,638
Homeless Families Prog Shelter Plus Care	14.238	FL0258C4D010801 & OTHER	836,596	836,596
Homeless Families Prog Shelter Plus Care	14.238	FL14C40-1001	257,249	257,249
Homeless Families Prog Shelter Plus Care	14.238	FL14C50-1001	105,062	105,062
Homeless Families Prog Shelter Plus Care	14.238	FL14C60-1001	159,920	159,920
Homeless Families Prog Shelter Plus Care	14.238	FL14C70-1014	67,730	67,730
HOME Investment Partnership Program	14.239	B-09-UC-12-0201	721,760	324,299
HOME Investment Partnership Program	14.239	M-02-UC-12-0201	39,606	39,606
HOME Investment Partnership Program	14.239	M-05-UC-12-0201	1,181,323	1,182,360
HOME Investment Partnership Program	14.239	M-06-UC-12-0201	1,034,816	1,034,816
HOME Investment Partnership Program	14.239	M-07-UC-12-0201	749,734	749,734
HOME Investment Partnership Program	14.239	M-08-UC-12-0201	393,931	392,450
Fair Housing Assistance Program - State and Local	14.401	FF204K104027	239,240	-

See accompanying notes to the schedule of expenditures of federal awards and state financial assistance.

**Schedule of Expenditures of Federal Awards and State Financial Assistance**  
**Year Ended September 30, 2010**

GRANTOR				
PASS-THROUGH GRANTOR	C.F.D.A. #		NET	TRANSFER TO
PROGRAM TITLE	C.S.F.A. #	CONTRACT NUMBER	EXPENDITURES	SUBRECIPIENT
Pass Through City of Coral Springs				
Community Development Consulting for Cities 09	14.218	Interlocal Agreement	\$ 384	\$ -
Community Development Consulting for Cities 10	14.218	Interlocal Agreement	63,077	-
Pass Through City of Fort Lauderdale				
Neighborhood Stabilization Grant	14.218	B-08-UN-12-0002	8,484,432	-
Fort Lauderdale Tenant Voucher Program 04/06	14.239	Participation Agreement FY04/06	7,182	-
Fort Lauderdale Tenant Voucher Program 07/08	14.239	Participation Agreement FY07/08	30,549	-
Pass Through Florida Department of Community Affairs				
Disaster Recovery CDBG	14.228	07-DB-3V-11-16-01-Z08	4,264,845	4,074,040
Disaster Recovery CDBG	14.228	08DB-D3-11-16-01-A06	2,473,614	2,473,614
<b>Total Department</b>			<b>\$ 27,823,669</b>	<b>\$ 16,189,909</b>
 <b><u>U.S. Department of Justice</u></b>				
Direct Program				
2007 DNA Backlog Reduction	16.560	2007-DN-BX-K121	\$ 8,898	\$ -
South Broward Gang Strike Force	16.580	2008-DD-BX-0346	152,807	-
Bulletproof Vest Partnership Program	16.607	2008-Bulletproof	22,223	-
2008 Gang Resistance Education & Training (GREAT)	16.737	2008-JV-FX-0043	24,524	-
2009 DNA Backlog Reduction	16.741	2009-DN-BX-K089	6,901	-
Coverdell Forensic Science Improvement	16.742	Award Memo	2,283	-
Coverdell Forensic Science Improvement	16.742	2009-CD-BX-0060	125,535	-
2008 DNA Backlog Reduction	16.743	2008-DN-BX-K061	4,187	-
2009 ICAC-Internet Crimes Continuation	16.800	2009-MC-CX-K046	483,492	-
Federal Equitable Sharing	16.UNKNOWN	N/A	506,557	-
Childnet BP04	16.04C-264 / 05C-161	04C-264 / 05C-161	37,500	-
Childnet BP05	16.04C-264 / 05C-161	04C-264 / 05C-161	12,500	-
National Assoc. of Drug Diversion Investigators (NADDI)	16.NADDI	NADDI	5,037	-
Passed Through National Children's Alliance				
National Children's Alliance Grant	16.543	299-FTLA-FL-PS09	2,899	-
National Children's Alliance Grant	16.543	3-FTL-FL-SA10	2,713	-
Passed Through Florida Department of Law Enforcement				
2009-2010 Stop Violence Against Women - BP01	16.588	LN944	90,732	-
2009-2010 Stop Violence Against Women - BP02	16.588	LN944	26,488	-
Edward Byrne Justice Assistance	16.738	2010-JAG-BROW-9-4X-209	82,937	82,937
2007 Justice Assistance Grant	16.738	2007-DJ-BX-1390	237,048	-
2008 Justice Assistance Grant	16.738	2008-DJ-BX-0534	16,957	-
2008 Justice Assistance Grant	16.738	2008-DJ-BX-0534	10,212	-
2008 Justice Assistance Grant	16.738	2008-DJ-BX-0534	12,334	-
2008 Justice Assistance Grant	16.738	2008-DJ-BX-0534	3,244	-
Student Against Violence Education (SAVE)	16.738	2010-JAGC-BROW-11-4X-150	125,000	-
Continuing Care Program	16.738	2010-JAGC-BROW-12-4X-147	41,020	-
Parent Education - Parent Support (PEPS)	16.738	2010-JAGC-BROW-13-4X-230	52,105	-
(STARS) The Starting Place's Therapeutic Adolescent Recovery Services	16.738	2010-JAGC-BROW-3-4X-158	52,560	-
Broward Youth Coalition Project	16.738	2010-JAGC-BROW-4-4X-151	49,028	-

See accompanying notes to the schedule of expenditures of federal awards and state financial assistance.

**Schedule of Expenditures of Federal Awards and State Financial Assistance**  
**Year Ended September 30, 2010**

GRANTOR					
PASS-THROUGH GRANTOR	C.F.D.A. #		NET	TRANSFER TO	
PROGRAM TITLE	C.S.F.A. #	CONTRACT NUMBER	EXPENDITURES	SUBRECIPIENT	
Helping Families in South Broward Program	16.738	2010-JAGC-BROW-5-4X-170	\$ 44,005	\$ -	
Drug-Free Youth in Town (DFYIT)	16.738	2010-JAGC-BROW-6-4X-124	36,450	-	
Misdemeanor Drug Court Project	16.738	2010-JAGC-BROW-7-4X-237	77,437	-	
2008 Paul Coverdell Forensic Science	16.742	2008-CD-BX-0020	21,206	-	
2009 Paul Coverdell Forensic Science	16.742	2009-CD-BX-0041	43,626	-	
2009 Justice Assistance Grant	16.804	2009-DJ-BX-1425	231,540	-	
2009 Justice Assistance Grant	16.804	2009-DJ-BX-1425	8,899	-	
2009 Justice Assistance Grant	16.804	2009-DJ-BX-1425	5,447	-	
2009 Justice Assistance Grant	16.804	2009-DJ-BX-1425	8,260	-	
Passed Through Florida Office of the Attorney General					
Victims of Crime Act (VOCA)	16.575	V09178	50,277	-	
PSN - Operation Triple Play	16.609	2007-GP-CX-0053	4,129	-	
<b>OCDETF Operations.</b>					
Outbound Currency	16.MI02BR97MIO246	MI02BR97MIO246	37,529	-	
Joint Terr. Task Force	16.UNKNOWN	N/A	72,420	-	
Pass Buck	16.FC/FLS/1334	FC/FLS/1334	16,549	-	
S FL Org Fraud Task Force	16.FC/FLS/0358	FC/FLS/0358	19,645	-	
Violent Crime/Fugitive Task Force	16.UNKNOWN	N/A	15,357	-	
South Pointe	16.FC/FLS/1491	FC/FLS/1491	480	-	
Paesan Blues	16.FC/FLS/1636	FC/FLS/1636	8,082	-	
Bonefish	16.FC/FLS/1634	FC/FLS/1634	5,117	-	
Smoking Gun	16.FC/FLS/1640	FC/FLS/1640	31,773	-	
Oxy Alley	16.FC/FLS/1635	FC/FLS/1635	4,222	-	
Repeat Offender	16.FC/FLS/1650	FC/FLS/1650	2,789	-	
Villas	16.FC/FLS/1663	FC/FLS/1663	17,973	-	
Seven Trumpets	16.FC/FLS/1666	FC/FLS/1666	14,824	-	
Tactical Division Squad Task Force	16.UNKNOWN	N/A	13,148	-	
Two Trip Pickup	16.FC/FLS/1668	FC/FLS/1668	13,764	-	
Gravedigger	16.FC/FLS/1676	FC/FLS/1676	7,774	-	
Wolverine	16.FC/FLS/1715	FC/FLS/1715	23,853	-	
Legal X	16.FC/FLS/1717	FC/FLS/1717	10,288	-	
Crystal Palace	16.FC/FLS/1727	FC/FLS/1727	7,820	-	
Carver Ranches	16.FC/FLS/1724	FC/FLS/1724	29,033	-	
Breaking Best	16.FC/FLS/1613	FC/FLS/1613	27,306	-	
Minor Vice Task Force	16.UNKNOWN	N/A	29,178	-	
Zulu II	16.FC/FLS/1738	FC/FLS/1738	69,976	-	
Cut and Run	16.FC/FLS/1703	FC/FLS/1703	1,779	-	
Snake Oil	16.FC/FLS/1743	FC/FLS/1743	10,497	-	
Night at the Roxy	16.FC/FLS/1741	FC/FLS/1741	9,680	-	
Kitchen Sink	16.FC/FLS/1758	FC/FLS/1758	11,469	-	
Ocean's 13	16.FC/FLS/1745	FC/FLS/1745	5,854	-	
Side Pocket	16.FC/FLS/1742	FC/FLS/1742	2,087	-	
Nova Motors	16.FC/FLS/1749	FC/FLS/1749	3,465	-	
Cedar Sweep	16.FC/FLS/1744	FC/FLS/1744	1,875	-	
Sledge Hammer	16.FC/FLS/1757	FC/FLS/1757	6,827	-	
Catalys Converter	16.FC/FLS/1761	FC/FLS/1761	21,143	-	
<b>Total Department</b>			<b>\$ 3,282,573</b>	<b>\$ 82,937</b>	

See accompanying notes to the schedule of expenditures of federal awards and state financial assistance.

**Schedule of Expenditures of Federal Awards and State Financial Assistance**  
**Year Ended September 30, 2010**

GRANTOR				
PASS-THROUGH GRANTOR	C.F.D.A. #		NET	TRANSFER TO
PROGRAM TITLE	C.S.F.A. #	CONTRACT NUMBER	EXPENDITURES	SUBRECIPIENT
<b><u>U.S. Department of State</u></b>				
Direct Program				
The 35th General Assembly of the Organization of American States	19.S-DSASD-08-GR-003	S-DSASD-08-GR-003	\$ 761,132	\$ 250,018
<b>Total Department</b>			<b>\$ 761,132</b>	<b>\$ 250,018</b>
<b><u>U.S. Department of Transportation</u></b>				
Direct Programs				
FAA Airport Improvement Program Construct Taxiway Ramp & Rehab	20.106	AIP-3-12-0025-051-2006	\$ 1,744	\$ -
FAA Airport Improvement Program Construct Airfield Drainage	20.106	AIP-3-12-0025-051-2006	110,297	-
FAA Airport Improvement Program Environmental Impact Study Phase 3	20.106	AIP-3-12-0025-054-2007	315,087	-
FAA Construct High Speed Taxiways A4, B3, and B5; Rehabilitate Taxiways B east, Q, S and T5	20.106	AIP 3-12-0025-056-2008	257,646	-
FAA Rehabilitate and Widen Twy AB	20.106	AIP 3-12-0025-057-2008	12,859	-
FAA Rehabilitate and Widen Taxiway B3 and Taxiway AB (Phase 2)	20.106	AIP 3-12-0025-058-2008	725,677	-
FAA Rehabilitate Runway 13/31 (Phase 1); Acquire Aircraft Rescue and Firefighting Vehicle	20.106	AIP 3-12-0025-059-2009	2,042,787	-
FAA Rehabilitate Runway 13/31 (Phase 2)	20.106	AIP 3-12-0025-061-2009	133,714	-
FAA Extend Runway 9R-27L (preliminary Design)	20.106	AIP 3-12-0025-062-2009	5,547,653	-
FTA Capital Assistance - Convention Connection	20.507	FL-03-0262	(230,603)	-
FTA Capital Assistance FY02	20.507	FL-90-X457	1,666,526	-
FTA Capital Assistance FY03	20.507	FL-90-X488	180,592	-
FTA Capital Assistance FY04	20.507	FL-90-X526	207,555	-
FTA Capital Assistance FY05	20.507	FL-90-X556	2,891,927	-
FTA Capital Assistance FY06	20.507	FL-90-X628	2,457,966	-
FTA Capital Assistance FY07	20.507	FL-90-X660	5,033,373	-
FTA Capital Assistance FY08	20.507	FL-90-X706	466,995	-
FTA Capital Assistance FY09	20.507	FL-90-X720	835,617	-
FTA Capital Assistance FY10	20.507	FL-90-X736	2,276,752	-
FTA Capital Assistance - I595Xpress UPA FL-04-0044	20.507	FL-04-0044	5,177,029	-
FTA Capital Assistance - US441 Artic Component Parts	20.507	FL-04-0057	95,179	-
FTA Capital Assistance - Bus Purchase Artics & Hybrid ANS81	20.513	41404319401	2,450,553	-
Passed Through Florida Department of Environmental Protection				
Recreational Trails Program	20.219	T28014	58,759	-
Passed Through Florida Department of Transportation				
FDOT Unified Work Program (UPWP) 07/08	20.205	A5358	118,000	-
FDOT Unified Work Program (UPWP) 08/09	20.205	A5358	6,846	-
FDOT Unified Work Program (UPWP) 09/10	20.205	A5358	1,914,071	-
Transit Bridge	20.205	AI506	253,657	-
Computerized Traffic Signal System Operations Enhancement	20.205	AJ714	658,379	-
High Speed Rail Crossing System	20.205	ANC47	566,850	-
Computerized Traffic Signal System Operations Enhancement	20.205	APZ74	71,511	-
FTA Section 8 - Planning 09/10	20.505	ANO16	430,553	-
Broward County Safety Belt Enforcement	20.609	K4PT-10-21-02 APX22	19,688	-
Pompano Beach Safety Belt Enforcement	20.609	K4PT-10-21-35 APX25	19,948	-
Deerfield Beach Safety Belt Enforcement	20.609	K4PT-10-21-37 APX23	20,000	-

See accompanying notes to the schedule of expenditures of federal awards and state financial assistance.

**Schedule of Expenditures of Federal Awards and State Financial Assistance**  
**Year Ended September 30, 2010**

GRANTOR				
PASS-THROUGH GRANTOR	C.F.D.A. #		NET	TRANSFER TO
PROGRAM TITLE	C.S.F.A. #	CONTRACT NUMBER	EXPENDITURES	SUBRECIPIENT
Passed Through Downtown Development Authority				
FTA CAPITAL ASSISTANCE - DDA Streetscape	20.507	FL-26-0019-00	\$ 214,363	\$ -
FTA CAPITAL ASSISTANCE - DDA Streetscape	20.507	FL-55-0004	1,970,892	-
<b>Total Department</b>			<b>\$ 38,980,442</b>	<b>\$ -</b>
<b><u>U.S. Department of the Treasury</u></b>				
Direct Program				
Treasury Funds (Federal Equitable Sharing)	21.UNKNOWN	N/A	\$ 267,273	\$ -
<b>Total Department</b>			<b>\$ 267,273</b>	<b>\$ -</b>
<b><u>Equal Employment Opportunity Commission</u></b>				
Direct Program				
Employment Discrimination - Title VII of the Civil Rights Act of 1964	30.001	EECCN080028	\$ 181,100	\$ -
<b>Total Department</b>			<b>\$ 181,100</b>	<b>\$ -</b>
<b><u>National Endowment for the Arts</u></b>				
Direct Programs				
2009 Access to Artistic Excellence - Design Broward	45.024	08-806326	\$ 30,000	\$ -
<b>Total Department</b>			<b>\$ 30,000</b>	<b>\$ -</b>
<b><u>Institute of Museum and Library Services</u></b>				
Direct Program				
Library Services and Technology Act	45.310	09-LSTA-E-01	\$ 152,572	\$ -
<b>Total Department</b>			<b>\$ 152,572</b>	<b>\$ -</b>
<b><u>Environmental Protection Agency</u></b>				
Direct Programs				
Air Monitoring Sec 105	66.001	A-00402608	\$ 230	\$ -
Air Monitoring Sec 105	66.001	A-00402610	297,651	-
Air Monitoring Sec 103	66.034	PM-96495808	70,459	-
Air Monitoring Sec 103	66.034	PM-96495808-3	44,246	-
<b>Total Department</b>			<b>\$ 412,586</b>	<b>\$ -</b>
<b><u>Office of National Drug Policy</u></b>				
Direct Programs				
HIDTA-Top Heavy 2008	84.184	18-PM-IP-592Z	\$ 12,095	\$ -
HIDTA-Resource Group 2008	84.184	18-PM-IP-592Z	5,986	-
HIDTA-Street Terror Offender Program 2008	84.184	18-PM-IP-592Z	42,990	-
HIDTA-Violent Crimes 2008	84.184	18-PM-IP-592Z	30,307	-
HIDTA-Top Heavy 2009	84.184	G09MI0003A	37,405	-
HIDTA-Resource Group 2009	84.184	G09MI0003A	32,305	-
HIDTA-Street Terror Offender Program 2009	84.184	G09MI0003A	4,932	-
HIDTA-Transport Conspiracy 2009	84.184	G09MI0003A	28,554	-

See accompanying notes to the schedule of expenditures of federal awards and state financial assistance.

**Schedule of Expenditures of Federal Awards and State Financial Assistance**  
**Year Ended September 30, 2010**

GRANTOR				
PASS-THROUGH GRANTOR	C.F.D.A. #		NET	TRANSFER TO
PROGRAM TITLE	C.S.F.A. #	CONTRACT NUMBER	EXPENDITURES	SUBRECIPIENT
HIDTA- Russian Eurasian Org Crime Task Force 09	84.184	G09MI0003A	\$ 2,184	\$ -
HIDTA-Top Heavy 2010	84.184	G10MI0003A	35,832	-
HIDTA-Resource Group 2010	84.184	G10MI0003A	6,321	-
HIDTA-Street Terror Offender Program 2010	84.184	G10MI0003A	11,506	-
HIDTA-Transportation Conspiracy 2010	84.184	G10MI0003A	18,474	-
HIDTA-Violent Crimes 2010	84.184	G10MI0003A	316	-
HIDTA- Russian Eurasian Org Crime Task Force 2010	84.184	G10MI0003A	1,404	-
HIDTA- South Brwd Drug Enf 2010	84.184	G10MI0003A	3,596	-
HIDTA-K9 2009	84.184	2009-HIDTA-SFLEAFF-K9	42,397	-
<b>Total Department</b>			<b>\$ 316,604</b>	<b>\$ -</b>
 <b><u>Elections Assistance Commission</u></b>				
Pass Through Florida Department of State, Division of Elections				
HAVA - Federal Election Activities Grant - VIII	90.401	Memorandum of Agreement	\$ 208,172	\$ -
HAVA - Federal Election Activities Grant - VII	90.401	Memorandum of Agreement	55,716	-
<b>Total Department</b>			<b>\$ 263,888</b>	<b>\$ -</b>
 <b><u>U.S. Department of Health and Human Services</u></b>				
Direct Programs				
One Community Partnership	93.104	5 U79 SM54475	\$ 9,630	\$ 9,630
SAMHSA - CRUSHH	93.243	5U79SP013378	342,129	339,762
SAMHSA - COATCH	93.243	5H79TI018185	332,742	251,335
Low Income Home Energy Assistance Program	93.568	09EA-7K-11-16-01-004	4,227,577	-
Low Income Home Energy Assistance Program	93.568	10EA-8F-11-16-01-004	4,271,277	-
Assets for Independence 2004-2009	93.602	90EI0306	19,773	6,178
Assets for Independence 2006-2011	93.602	90EI0377	52,239	51,640
HIV Emergency Relief Project Grants - Ryan White 08/09	93.914	H89HA00002-19	6,617,167	6,221,434
HIV Emergency Relief Project Grants - Ryan White 10/11	93.914	H89HA00002-20	8,162,647	7,723,698
Minority AIDS Initiative Program (MAI)	93.914	5 H3MHA08482-03-00	939,241	788,875
Minority AIDS Initiative Program (MAI)	93.914	H89HA00002-20	306,220	306,220
Passed Through Areawide Council on Aging of Broward County, Inc.				
Wellness & Health Promotion Services	93.041	JA009-15-2009 & J7009-15-2009	7,351	-
Wellness & Health Promotion Services	93.041	JD010-15-2010	11,522	-
Wellness & Health Promotion Services	93.043	JA009-15-2009 & J7009-15-2009	17,232	-
Wellness & Health Promotion Services	93.043	JD010-15-2010	32,044	-
Nursing Home Diversion Modernization	93.048	XQ997-15-2010	60,951	15,004
Nursing Home Diversion Modernization	93.048	XQ017-15-2010	36,384	-
Evidence-Based Practices	93.048	XQ859-15-2009	25,276	-
Passed Through Early Learning coalition of Broward County, Inc.				
Quality Assurance Services/ Health, Safety & VPK Monitoring	93.558	BCL-MON-10-ELC4-2	2,633	-
Quality Assurance Services/ Health, Safety & VPK Monitoring	93.558	BCL-MON-11-ELC4-2	791	-
Quality Rating System (Rate Child Care Facilities)	93.558	BCL-QRS-10-ELC4-1	126,254	-
Quality Rating System (Rate Child Care Facilities)	93.558	BCL-QRS-11-ELC4-1	34,130	-
Quality Assurance Services/ Health, Safety & VPK Monitoring	93.575	BCL-MON-10-ELC4-2	2,794	-
Quality Assurance Services/ Health, Safety & VPK Monitoring	93.575	BCL-MON-11-ELC4-2	823	-
Quality Rating System (Rate Child Care Facilities)	93.575	BCL-QRS-10-ELC4-1	131,468	-
Quality Rating System (Rate Child Care Facilities)	93.575	BCL-QRS-11-ELC4-1	35,541	-

See accompanying notes to the schedule of expenditures of federal awards and state financial assistance.

**Schedule of Expenditures of Federal Awards and State Financial Assistance**  
**Year Ended September 30, 2010**

GRANTOR				
PASS-THROUGH GRANTOR	C.F.D.A. #		NET	TRANSFER TO
PROGRAM TITLE	C.S.F.A. #	CONTRACT NUMBER	EXPENDITURES	SUBRECIPIENT
Quality Assurance Services/ Health, Safety & VPK Monitoring	93.596	BCL-MON-10-ELC4-2	\$ 2,111	\$ -
Quality Assurance Services/ Health, Safety & VPK Monitoring	93.596	BCL-MON-11-ELC4-2	686	-
Quality Rating System (Rate Child Care Facilities)	93.596	BCL-QRS-10-ELC4-1	109,517	-
Quality Rating System (Rate Child Care Facilities)	93.596	BCL-QRS-11-ELC4-1	29,606	-
Quality Assurance Services/ Health, Safety & VPK Monitoring	93.667	BCL-MON-10-ELC4-2	6.00	-
Quality Assurance Services/ Health, Safety & VPK Monitoring	93.667	BCL-MON-11-ELC4-2	2	-
Quality Rating System (Rate Child Care Facilities)	93.667	BCL-QRS-10-ELC4-1	290	-
Quality Rating System (Rate Child Care Facilities)	93.667	BCL-QRS-11-ELC4-1	78	-
Passed Through Florida Department of Community Affairs				
Community Services Block Grant	93.569	10SB-7Q-11-16-01-003	1,259,810	-
Passed Through Florida Department of Children and Families				
BRITE	93.243	LD809	120,662	-
BRITE	93.243	LD928	69,216	-
Alcohol Abuse - Myers Act 08/09	93.558	JD245	3,840	-
Alcohol Abuse - Myers Act 09/10	93.558	JD245	235,778	-
Alcohol Abuse - Myers Act 10/11	93.558	JD245	63,504	-
Child Protective Services BP04	93.558	JJZ02	2,265,812	-
Child Protective Services BP01	93.558	JJZ02	600,284	-
Protective Investigator Training BP01	93.558	IJ703	204,370	-
Protective Investigator Training BP02	93.558	IJ703	72,416	-
Refugee Targeted Assistance	93.566	LK923	223	-
Child Care Licensing & Enforcement	93.575	JC204	281,714	-
Refugee Targeted Assistance	93.576	LK923	37	-
Refugee Targeted Assistance	93.584	LK923	381	-
Child Protective Services BP04	93.667	JJZ02	2,009,305	-
Child Protective Services BP01	93.667	JJZ02	532,327	-
DCF-Assessments - BP01	93.958	JD256	17,936	-
JAC-Assessments DLE - BP01	93.958	JD256	48,671	-
Elderly Services Mental Health	93.959	JH299	226,238	-
Alcohol Abuse - Myers Act 08/09	93.959	JD245	112,837	-
Alcohol Abuse - Myers Act 09/10	93.959	JD245	1,719,235	-
Alcohol Abuse - Myers Act 10/11	93.959	JD245	463,050	-
DCF-Assessments - BP02	93.959	JD256	59,016	-
JAC-Assessments DLE - BP02	93.959	JD256	160,149	-
Passed Through Florida Department of Health				
Sexual Violence Prevention Program-Education/Training	93.136	COH6Y	29,425	-
Child Protection Team - Sexual Assault	93.667	CPU 10, Renewal 1	505,345	-
Child Protection Team - Sexual Assault	93.667	CPU 10, Renewal 1	144,676	-
Sexual Violence Prevention Program-Crisis Intervention	93.991	COH6A	21,273	-
<b>Total Department</b>			<b>\$ 37,175,662</b>	<b>\$ 15,713,776</b>
<b><u>U.S. Department of Homeland Security</u></b>				
Direct Program				
Port Security Grant	97.056	2008-GB-T8-K008	\$ 315,379	\$ -
Port Administration Homeland Security	97.056	2005-GB-T5-0124	26,850	-
2006 Port Security Grant	97.056	2006-GB-T6-0075	44,851	-

See accompanying notes to the schedule of expenditures of federal awards and state financial assistance.

**Schedule of Expenditures of Federal Awards and State Financial Assistance**  
**Year Ended September 30, 2010**

GRANTOR				
PASS-THROUGH GRANTOR	C.F.D.A. #		NET	TRANSFER TO
PROGRAM TITLE	C.S.F.A. #	CONTRACT NUMBER	EXPENDITURES	SUBRECIPIENT
TSA Canine Explosive Detection Team	97.072	HSTS02-08-H-CAN422	\$ 450,500	\$ -
FTA CAPITAL ASSISTANCE - TSGP Security	97.075	09-DS-11-16-20	60,797	-
FTA CAPITAL ASSISTANCE - TSGP Security	97.075	2009-RA-T9-0073	1,232,079	-
TSA Reimbursement for LEO Service	97.090	HSTS02-08-H-SLR145	1,313,310	-
BW Special Air Monitoring	97.091	2006-ST-091-000015	284,456	-
BW Special Air Monitoring	97.091	2006-ST-091-000015-5	92,056	-
TSA Closed Circuit Television Cameras	97.100	HSTS04-08-A-CT7030	123,688	-
TSA In-Line Baggage Explosive Detection System (EDS)	97.100	HSTS01-07-A-DEP225	11,321,534	-
Passed Through City of Miami				
Urban Area Security Initiative - 2008	97.008	09-DS-48-11-16-02-448	393,021	-
Urban Area Security Initiative 2005 - BEMA	97.067	06DS-4H-11-23-02-342	2,907	-
Urban Area Security Initiative - Ft Lauderdale	97.067	08DS-62-11-16-02	164,971	-
Passed Through City of Miramar				
Urban Area Security Initiative 2006 - BEMA	97.067	07DS-5S-11-16-02-259	154,058	-
Urban Area Security Initiative 2007 - BEMA	97.067	08DS-62-11-16-02-296	114,900	-
Passed Through Gateway Community Outreach, Inc.				
Emergency Food & Shelter Program Phase XXV	97.024	Notice of Grant Award	1,300	-
Emergency Food & Shelter Program Phase XXVIII	97.024	Notice of Grant Award	147,535	-
Passed Through Florida Department of Community Affairs/DEM				
Disaster Grants - Hurricane Wilma	97.036	06-WL-K-11-16-01-631	122,049	-
Disaster Grants - Hurricane Wilma Mills Center	97.036	06-WL-K-11-16-01-631	1,041,737	-
FEMA Hazard Mitigation Grant for Oakland Park Annex Drainage	97.039	09-HM-23-06-16-01-002	1,583,912	-
Hazard Mitigation - Main Library	97.039	9HM-37-11-16-01-072	418,252	-
Hazard Mitigation - Judicial Complex	97.039	9HM-37-11-16-01-027	183,605	-
Hazard Mitigation - Public Safety Building	97.039	9HM-37-11-16-01-069	287,568	-
Hazard Mitigation - Fleet Services	97.039	9HM-37-11-16-01-067	54,322	-
Hazard Mitigation - Administration	97.039	9HM-37-11-16-01-072 & other	6,537	-
Emergency Management Base Grant	97.042	09-BG-20-11-16-01-081	174	-
Emergency Management Base Grant	97.042	09-BG-03-11-16-01-206	259,569	-
Pre-Disaster Mitigation Grant	97.047	09-DM-45-11-16-01-412	71,336	-
ODP Homeland Security Emergency Management Base Grant	97.067	10-DS-39-11-16-01-235	21,803	-
State Homeland Security Grant	97.067	08-DS-60-11-16-01-236	3,722	-
State Homeland Security Grant	97.067	09-DS-51-11-16-01-363	105,667	-
Passed Through Florida Department of Law Enforcement				
Regional Data Sharing Project	97.004	2006-LETP-BROW-1-N1-011	1,424,545	-
Regional Metadata Managers - Issue 44	97.067	2007-LETP-BROW-2-Q4-025	37,994	-
Sustainment of Specialty Teams	97.067	2007-SHSP-BROW-2-Q5-030	8,499	-
Buildout Specialty Teams	97.067	2007-SHSP-BROW-1-Q5-018	15,043	-
Meta Data Managers	97.067	2008-LETP-BROW-1-S3-018	44,041	-
Enhanced SWAT and EOD Reg. Training CBRNE-806B	97.067	2009-SHSP-BROW-1-V3-010	17,604	-
Enhanced SWAT and EOD Reg. Training Capability-806A	97.067	2009-SHSP-BROW-1-V3-011	3,952	-
CBRNE Capable Reg. Forensic Response Team-807B	97.067	2009-SHSP-BROW-1-V3-012	5,898	-
Meta Data Planner - Issue 832	97.067	2009-SHSP-BROW-1-V3-013	82,169	-

See accompanying notes to the schedule of expenditures of federal awards and state financial assistance.

**Schedule of Expenditures of Federal Awards and State Financial Assistance**  
**Year Ended September 30, 2010**

GRANTOR				
PASS-THROUGH GRANTOR	C.F.D.A. #		NET	TRANSFER TO
PROGRAM TITLE	C.S.F.A. #	CONTRACT NUMBER	EXPENDITURES	SUBRECIPIENT
Passed Through Federal Emergency Management Agency				
2009 Homeland Security Grant Program (HSGP)	97.067	2009-SS-T9-0081	\$ 118,800	\$ -
2009 HSGP - Super Bowl XLIV Public Safety Operations	97.067	2009-SS-T9-0081	245,286	-
<b>Total Department</b>			<b>\$ 22,408,276</b>	<b>\$ -</b>
<b>Sub Total Federal Grants - All Departments excluding ARRA Grants</b>			<b>\$ 132,133,366</b>	<b>\$ 32,236,640</b>
 <b><u>AMERICAN RECOVERY AND REINVESTMENT ACT GRANTS</u></b>				
<b><u>U.S. Department of Commerce, National Oceanic and Atmospheric Administration</u></b>				
Passed Through Nova University				
ARRA: NOAA Threatened Coral Recovery in Florida and USVI	ARRA-11.463	Keys NOAA Nova 070809	\$ 8,388	\$ -
<b>Total Department</b>			<b>\$ 8,388</b>	<b>\$ -</b>
 <b><u>U.S. Department of Housing and Urban Development</u></b>				
Direct Programs				
ARRA- Community Development Block Grant	ARRA-14.253	B09-UY-12-0001	\$ 860,182	\$ 582,050
ARRA- Homelessness Prevention and Rapid Re-housing Program	ARRA-14.257	S09-UY-12-0013	719,262	693,677
Passed Through City of Hollywood Florida				
ARRA- Homelessness Prevention and Rapid Re-housing Program	ARRA-14.257	Agreement	10,444	
<b>Total Department</b>			<b>\$ 1,589,888</b>	<b>\$ 1,275,727</b>
 <b><u>U.S. Department of Justice</u></b>				
Direct Programs				
"ARRA" 2009 Recovery Act ICAC-Internet Crimes Against Children	ARRA-16.800	2009-SN-B9-K046	\$ 259,887	\$ -
Passed Through Florida Department of Law Enforcement				
"ARRA" 2009-2010 (InVest) Intimate Violence Enhanced Services Team	ARRA-16.588	LN948	105,440	-
ARRA- Edward Byrne Justice Assistance	ARRA-16.803	2010-ARRC-BROW-16-W7-166	59,780	59,780
ARRA- Edward Byrne Justice Assistance	ARRA-16.803	2010-ARRC-BROW-14-W7-254	106,761	106,761
ARRA- Edward Byrne Justice Assistance	ARRA-16.803	2010-ARRC-BROW-1-W7-316	243,827	243,827
"ARRA" Adult Drug Court Expansion Project	ARRA-16.803	2009-SU-B9-0021	401,088	-
"ARRA" Operation Medicine Cabinet Recovery Grant	ARRA-16.803	2010-ARRC-BROW-17-W7-282	110,019	-
"ARRA" 2010 New Day Enhancement Program	ARRA-16.803	2010-ARRC-BROW-19-W7-262	235,663	-
"ARRA" Operation Turn Around Enhancement Program	ARRA-16.803	2010-ARRC-BROW-3-W7-253	46,176	-
"ARRA" Special Victims Project	ARRA-16.803	2010-ARRC-BROW-13-W7-235	118,508	-
"ARRA" PACE Center for Girls	ARRA-16.803	2010-ARRC-BROW-6-W7-163	61,300	-
"ARRA" Stop the Cycle Enhancement Program	ARRA-16.803	2010-ARRC-BROW-11-W7-252	368,755	-
"ARRA" Outpatient Therapy Program - Enhancement Program	ARRA-16.803	2010-ARRC-BROW-20-W7-292	191,848	-
"ARRA" Student Against Violence Education (SAVE)	ARRA-16.803	2010-ARRC-BROW-15-W7-162	172,500	-
"ARRA" Broward Youth Coalition Project	ARRA-16.803	2010-ARRC-BROW-7-W7-167	55,800	-
"ARRA" Drug-Free Youth in Town (DFYIT)	ARRA-16.803	2010-ARRC-BROW-12-W7-169	196,197	-
"ARRA" Misdemeanor Drug Court Project	ARRA-16.803	2010-ARRC-BROW-18-W7-258	87,496	-
"ARRA" OIC - Project Second Chance	ARRA-16.803	2010-ARRC-BROW-4-W7-154	140,225	-
"ARRA" Youth Force Enhancement Program	ARRA-16.803	2010-ARRC-BROW-5-W7-255	127,400	-
"ARRA" 2009 Justice Assistance Grant - Recovery Act	ARRA-16.804	2009-SB-B9-3324	1,226,259	-
"ARRA" 2009 Justice Assistance Grant - Recovery Act	ARRA-16.804	2009-SB-B9-3324	28,443	-
"ARRA" 2009 Justice Assistance Grant - Recovery Act	ARRA-16.804	2009-SB-B9-3324	11,584	-

See accompanying notes to the schedule of expenditures of federal awards and state financial assistance.

**Schedule of Expenditures of Federal Awards and State Financial Assistance**  
**Year Ended September 30, 2010**

GRANTOR				
PASS-THROUGH GRANTOR	C.F.D.A. #		NET	TRANSFER TO
PROGRAM TITLE	C.S.F.A. #	CONTRACT NUMBER	EXPENDITURES	SUBRECIPIENT
"ARRA" 2009 Justice Assistance Grant - Recovery Act	ARRA-16.804	2009-SB-B9-3324	\$ 36,883	\$ -
"ARRA" 2009 Justice Assistance Grant - Recovery Act	ARRA-16.804	2009-SB-B9-3324	15,353	-
"ARRA" 2009 Justice Assistance Grant - Recovery Act	ARRA-16.804	2009-SB-B9-3324	12,657	-
"ARRA" 2009 Justice Assistance Grant - Recovery Act	ARRA-16.804	2009-SB-B9-3324	5,705	-
Passed Through Office of State Courts Administrator				
ARRA- Edward Byrne Justice Assistance	ARRA-16.803	2009-85610-096	357,459	357,459
<b>Total Department</b>			<b>\$ 4,783,013</b>	<b>\$ 767,827</b>
<b><u>U.S. Department of Transportation</u></b>				
Direct Programs				
ARRA Rehabilitate Apron Concourses D, E, and F	ARRA-20.106	ARRA 3-12-0025-060-2009	\$ 2,905,883	\$ -
ARRA TIGGER: Fleet retrofits/EMP's Buses	ARRA-20.523	FL-77-0001-00	1,428,571	-
ARRA-FTA Operating Assistance - Transit Headways	ARRA-20.507	ARRA-FL-96-X001	1,600,000	-
<b>Total Department</b>			<b>\$ 5,934,454</b>	<b>\$ -</b>
<b><u>National Endowment for the Arts</u></b>				
Direct Programs				
ARRA- Promotion of the Arts - Grants to Organizations and Individuals	ARRA-45.024	09-6288-7038	\$ 200,959	\$ 176,215
<b>Total Department</b>			<b>\$ 200,959</b>	<b>\$ 176,215</b>
<b><u>U.S. Department of Health and Human Services</u></b>				
Passed Through Early Learning coalition of Broward County, Inc.				
ARRA-Quality Rating System (Rate Child Care Facilities)	ARRA-93.713	BCL-QRS-11-ELC4-1	\$ 12,620	\$ -
ARRA-Quality Assurance Services/ Health, Safety & VPK Monitoring	ARRA-93.713	BCL-MON-11-ELC4-2	292	-
Passed Through Florida Department of Community Affairs				
ARRA- Community Services Block Grant 09/10	ARRA-93.710	10SB-8B-11-16-01-104	2,003,213	-
<b>Total Department</b>			<b>\$ 2,016,125</b>	<b>\$ -</b>
<b><u>U.S. Department of Homeland Security</u></b>				
Direct Programs				
ARRA - Port Security Grant Program	ARRA-97.116	#2009-PU-0159	\$ 950	\$ -
Passed Through Gateway Community Outreach				
ARRA- Emergency Food and Shelter Program for Phase 27	ARRA-97.114	Notice of Grant Award	777	-
<b>Total Department</b>			<b>\$ 1,727</b>	<b>\$ -</b>
<b><u>U.S. Department of Human Services</u></b>				
ARRA- Training and Technical Assistance Partnership Program	ARRA-97.711	90SN0048/01	\$ 54,945	\$ -
<b>Total Department</b>			<b>\$ 54,945</b>	<b>\$ -</b>
<b>Sub Total Federal Grants - ARRA All Departments</b>			<b>\$ 14,589,499</b>	<b>\$ 2,219,769</b>
<b>Total Federal Grants - All Departments</b>			<b>\$ 146,722,865</b>	<b>\$ 34,456,409</b>

See accompanying notes to the schedule of expenditures of federal awards and state financial assistance.

**Schedule of Expenditures of Federal Awards and State Financial Assistance**  
**Year Ended September 30, 2010**

GRANTOR				
PASS-THROUGH GRANTOR	C.F.D.A. #		NET	TRANSFER TO
PROGRAM TITLE	C.S.F.A. #	CONTRACT NUMBER	EXPENDITURES	SUBRECIPIENT
<b><u>STATE GOVERNMENT GRANTS</u></b>				
<b><u>Florida Department of Environmental Protection</u></b>				
Direct Programs				
Beach Renourishment	37.003	07B02	\$ 5,924	\$ -
Beach Renourishment	37.003	07B04	25,962	-
Beach Renourishment	37.003	07B06	18,071	-
Waste Tire Suppression	37.015	01C-149	117,991	-
Local Government Cleanup Contracting	37.024	S0479	400,858	-
Local Government Cleanup Contracting	37.024	GC622	400,858	-
Ambient Air Monitoring Agreement	37.042	S0476	82,139	-
Delegated Title V Air Pollution Control Activities	37.043	S0470	273,748	-
<b>Total Department</b>			<b>\$ 1,325,551</b>	<b>\$ -</b>
<b><u>Florida Department of Legal Affairs and Attorney General</u></b>				
Passed through Florida Council Against Sexual Violence				
Florida Council Against Sexual Violence 09/10	41.010	09OAG27	\$ 30,136	\$ -
<b>Total Department</b>			<b>\$ 30,136</b>	<b>\$ -</b>
<b><u>Florida Department of Agriculture &amp; Consumer Services</u></b>				
Direct Programs				
Mosquito Control	42.003	014935	\$ 37,683	\$ -
<b>Total Department</b>			<b>\$ 37,683</b>	<b>\$ -</b>
<b><u>Florida Department of Financial Services</u></b>				
Direct Programs				
My Safe Florida Home Program	43.002	CFO42	\$ 25,320	\$ -
<b>Total Department</b>			<b>\$ 25,320</b>	<b>\$ -</b>
<b><u>Florida Department of State and Secretary of State</u></b>				
Direct Programs				
LAA Support	45.025	11.6.0164	\$ 1,361	\$ -
Cultural Affairs Program Support	45.058	10-2530	25,000	-
State Aid to Libraries	45.030	10-ST-03	1,585,418	-
Miramar Branch Library	45.06-PLC-03	06-PLC-03	200,000	-
<b>Total Department</b>			<b>\$ 1,811,779</b>	<b>\$ -</b>
<b><u>Florida Department of Community Affairs</u></b>				
Direct Programs				
Emergency Management Base Grant	52.008	09-BG-03-11-16-01-206	\$ 1,340	\$ -
Emergency Management Base Grant	52.008	10-BG-25-11-16-01-097	31,309	-
SHIP 04/05 St Housing Initiatives Partnership	52.901	SHIP	29,863	-
SHIP 05/06 St Housing Initiatives Partnership	52.901	SHIP	165,947	-
SHIP 06/07 St Housing Initiatives Partnership	52.901	SHIP	123,682	-
SHIP 07/08 St Housing Initiatives Partnership	52.901	SHIP	1,014,239	-
SHIP 08/09 St Housing Initiatives Partnership	52.901	SHIP	1,329,381	-
SHIP 09/10 St Housing Initiatives Partnership	52.901	SHIP	74,222	-
<b>Total Department</b>			<b>\$ 2,769,983</b>	<b>\$ -</b>

See accompanying notes to the schedule of expenditures of federal awards and state financial assistance.

**Schedule of Expenditures of Federal Awards and State Financial Assistance**  
**Year Ended September 30, 2010**

GRANTOR				
PASS-THROUGH GRANTOR	C.F.D.A. #		NET	TRANSFER TO
PROGRAM TITLE	C.S.F.A. #	CONTRACT NUMBER	EXPENDITURES	SUBRECIPIENT
<b><u>Florida Department of Transportation</u></b>				
Direct Programs				
Florida Commission for the Transportation Disadvantaged Trip & Equipment AQ080	55.001	23703618401	\$ 2,960,617	\$ 652,789
Transportation Disadvantaged	55.002	APJ47	39,747	-
Keep America Beautiful	55.003	N/A	13,514	-
FDOT - Relocation of Gates 100 and 101 at FLL	55.004	AOH16 (421340)	393,768	-
FDOT - Airport Security Improvements	55.004	AO509 (412407)	69,571	-
FDOT - Rehabilitate Taxiways B East, Q, S, & T5	55.004	AP547 (424446)	130,385	-
FDOT - Construction of Taxiways A4 & BX	55.004	AP548 (424447)	35,646	-
High Wind Bollards	55.005	#420549 19401 #A0159	344	-
Midport Roadway Expansion	55.005	#420341 19401 #A0F51	455,602	-
New Bridge over FPL Canal	55.005	#418431 19401 #A0822	2,470,506	-
Midport Cranes P1 & P2	55.005	#420550 19401 #A0160	1,762,616	-
S. Port Container Yard, Phase VIII	55.005	#418252 #A0823 / CFA	3,200,554	-
Installation of Video Based Vehicle Detection Devices	55.008	AOE-70	454,440	-
Bailey Road from N.W. 64th Ave. to SR7	55.008	AOE-07	563,466	-
Block Grant - APT86	55.010	40718618401	8,333,155	-
I-95 Express Bus Service Marketing	55.012	42579818401	78,856	-
I-95 Express Bus Service - Capital	55.013	42421918401	182,540	-
I-95 Express Bus Service	55.013	ARR99	499,863	-
I-95 Express Bus Service - AP053	55.013	42397619401	4,080	-
Capital Assistance - Pompano NTC Intermodal - AM928	55.014	41230919401	460,987	-
Automated People Mover System	55.014	#415481 19401 #ANI21	3,838	-
McIntosh Road Realignment	55.014	#420545 19401 #A0009	64,081	-
Installation of Intelligent Transportation System	55.023	AO117	9,020	-
Installation of Intelligent Transportation System	55.023	AO118	43,174	-
Installation of Intelligent Transportation System	55.023	AO119	54,773	-
Artificial Reef	55.024	AP-754	150,000	-
Capital Assistance - TRP ADA Bus Stops Improvements - AOU29	55.026	42186619401	252,072	-
Capital Assistance - TRP Oakland Park Route 72 Buses - AP716	55.026	42452819401	902,488	-
<b>Total Department</b>			<b>\$ 23,589,703</b>	<b>\$ 652,789</b>
<b><u>Florida Department of Children and Families</u></b>				
Direct Programs				
Homeless Challenge Grant	60.014	JFZ14	\$ 96,000	\$ 96,000
DCF-Assessments - BP01/BP02	60.030	JD256	90,555	-
JAC-Assessments DLE - BP01/BP02	60.030	JD256	245,737	-
Alcohol - Meyers Act 08/09	60.031	JD245	20,479	-
Alcohol - Meyers Act 09/10	60.031	JD245	290,635	-
Alcohol Abuse - Myers Act 10/11	60.031	JD245	78,278	-
Alcohol - Meyers Act 08/09	60.033	JD245	44,337	-
Alcohol - Meyers Act 09/10	60.033	JD245	629,220	-
Alcohol Abuse - Myers Act 10/11	60.033	JD245	169,471	-
DCF-Assessments - BP01/BP02	60.033	JD256	23,095	-
JAC-Assessments DLE - BP01/BP02	60.033	JD256	62,671	-
DCF-Assessments - BP01/BP02	60.055	JD256	61,809	-
JAC-Assessments DLE - BP01/BP02	60.055	JD256	167,728	-
CJMHSAs Implementation	60.115	LHZ06	104,365	208,085
<b>Total Department</b>			<b>\$ 2,084,380</b>	<b>\$ 304,085</b>

See accompanying notes to the schedule of expenditures of federal awards and state financial assistance.

**Schedule of Expenditures of Federal Awards and State Financial Assistance**  
**Year Ended September 30, 2010**

GRANTOR				
PASS-THROUGH GRANTOR	C.F.D.A. #		NET	TRANSFER TO
PROGRAM TITLE	C.S.F.A. #	CONTRACT NUMBER	EXPENDITURES	SUBRECIPIENT
<b><u>Florida Department of Health</u></b>				
Direct Programs				
Emergency Medical Services	64.005	C5006	\$ 10,590	\$ -
Emergency Medical Services	64.005	C7006	7,100	7,100
Emergency Medical Services	64.005	C8006	99,014	99,013
Emergency Medical Services	64.005	C9006	17,395	17,110
Child Protection Team - Sexual Assault	64.006	CPU10, Renewal 1	351,171	-
Child Protection Team - Sexual Assault	64.006	CPU10, Renewal 1	100,538	-
Passed through Florida Council Against Sexual Violence				
Sexual Battery Recovery Services 09/10	64.061	07RCP27, Amendment 3	\$ 73,911	\$ -
Sexual Battery Recovery Services 10/11	64.061	10RCP27	10,354	-
<b>Total Department</b>			<b>\$ 670,073</b>	<b>\$ 123,223</b>
<b><u>Florida Department of Elder Affairs</u></b>				
Passed Through Areawide Council on Aging of Broward County				
Home Care for the Elderly	65.001	JH009-15-2010	\$ 44,109	\$ -
Community Care for the Elderly	65.010	JC008-15-2009	-	-
Community Care for the Elderly	65.010	JC009-15-2010	5,412,159	-
Community Care for the Elderly	65.010	JC010-15-2011	-	-
<b>Total Department</b>			<b>\$ 5,456,268</b>	<b>\$ -</b>
<b><u>Florida Department of Law Enforcement</u></b>				
Direct Programs				
Statewide Criminal Analysis Laboratory	71.002	FCLC DUI	\$ 100,449	\$ -
<b>Total Department</b>			<b>\$ 100,449</b>	<b>\$ -</b>
<b><u>Florida Department of Revenue</u></b>				
Direct Programs				
Sales Tax Rebate for Arena 2009	73.016	N/A	\$ 2,000,004	\$ -
<b>Total Department</b>			<b>\$ 2,000,004</b>	<b>\$ -</b>
<b><u>Florida Agency for Workforce Innovation</u></b>				
Passed Through Early Learning Coalition of Broward County, Inc.				
Quality Assurance Services/ Health, Safety & VPK Monitoring	75.005	BCL-MON-10-ELC4-2	\$ 99	\$ -
Quality Rating System (Rate Child Care Facilities)	75.005	BCL-QRS-10-ELC4-1	46,712	-
Quality Assurance Services/ Health, Safety & VPK Monitoring	75.007	BCL-MON-10-ELC4-2	43,309	-
Quality Assurance Services/ Health, Safety & VPK Monitoring	75.007	BCL-MON-11-ELC4-2	14,699	-
Passed Through University of North Florida				
Marine Industry Training Grant	75.QR 08/09IT	QR 08/09 IT	23,379	-
<b>Total Department</b>			<b>\$ 128,198</b>	<b>\$ -</b>
<b><u>Fish and Wildlife Conservation Commission</u></b>				
Direct Program				
Marine Res-Artificial Reef Grant - Sub Site	77.007	MR263	\$ 2,116	\$ -
<b>Total Department</b>			<b>\$ 2,116</b>	<b>\$ -</b>

See accompanying notes to the schedule of expenditures of federal awards and state financial assistance.

**Schedule of Expenditures of Federal Awards and State Financial Assistance**  
**Year Ended September 30, 2010**

GRANTOR				
PASS-THROUGH GRANTOR	C.F.D.A. #		NET	TRANSFER TO
PROGRAM TITLE	C.S.F.A. #	CONTRACT NUMBER	EXPENDITURES	SUBRECIPIENT
<b><u>Florida Department of Juvenile Justice</u></b>				
Direct Program				
DJJ-Civil Citation BP03	80.029	DP-644	\$ 42,636	\$ -
<b>Total Department</b>			<b>\$ 42,636</b>	<b>\$ -</b>
<b>Total State Grants - All Departments</b>			<b>\$ 40,074,279</b>	<b>\$ 1,080,097</b>
<b>TOTAL FEDERAL AND STATE GRANTS</b>			<b>\$ 186,797,144</b>	<b>\$ 35,536,506</b>

See accompanying notes to the schedule of expenditures of federal awards and state financial assistance.

**BROWARD COUNTY, FLORIDA**  
**NOTES TO THE SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS**  
**AND STATE FINANCIAL ASSISTANCE**  
**Year Ended September 30, 2010**

**NOTE 1 – GENERAL**

The accompanying Schedule of Expenditures of Federal Awards and State Financial Assistance included herein represents the Federal and State-initiated grant activity of Broward County, Florida (the “County”), recorded by the County during the fiscal year ended September 30, 2010 and, accordingly, does not include a full year’s financial activity for grants awarded or terminated on dates not coinciding with the County’s fiscal year.

**NOTE 2 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES**

*Basis of Presentation*

The information in this schedule is presented in accordance with the requirements of OMB Circular A-133, *Audits of States, Local Governments, and Non-Profit Organizations*; Chapter 69I-5, *Schedule of Expenditures of State Financial Assistance*, Rules of the Department of Financial Services; and Chapter 10.550, Rules of the Auditor General. Therefore, some amounts presented in this schedule may differ from amounts presented in, or used in the preparation of, the basic financial statements of Broward County, Florida.

*Basis of Accounting*

The expenditures in the accompanying Schedule of Expenditures of Federal Awards and State Financial Assistance are presented using the modified accrual basis of accounting, except for the proprietary funds, which are presented on the accrual basis. The modified accrual basis recognizes expenditures in the period the associated liability is incurred, if measurable, while under the accrual basis, expenditures are recognized when incurred.

**NOTE 3 – MATCHING**

Matching funds were provided as follows :

	Net Federal/State Expenditures	Matching and Other Expenditures	Gross Expenditures
Federal	\$ 146,722,865	\$ 2,139,730	\$ 148,862,595
State Financial Assistance	40,074,279	23,868,756	63,943,035
	<u>\$ 186,797,144</u>	<u>\$ 26,008,486</u>	<u>\$ 212,805,630</u>

**NOTE 4 – CONTINGENCIES**

Grant monies received and disbursed by the County are for specific purposes and are subject to review by grantor agencies. Such audits may result in requests for reimbursement due to disallowed expenditures. Based upon prior experience, the County does not believe that such disallowances, if any, would have a material effect on the financial position of the County. Management is not aware of any material questioned or disallowed costs as a result of grant audits in process or completed; however, the possible disallowance by the governmental agency of any item charged to a program cannot be determined at this time.

**BROWARD COUNTY, FLORIDA**  
**NOTES TO THE SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS**  
**AND STATE FINANCIAL ASSISTANCE (Continued)**  
**Year Ended September 30, 2010**

**NOTE 5 – CFDA 20.106**

Amounts reported in the accompanying Schedule of Expenditures of Federal Awards and State Financial Assistance include the following expenditures and adjustments:

- Expenses of \$62,701 reported in FY 2009 have been deemed ineligible and are reversed in FY 2010
- Prior year expenditures of \$1,381,298 incurred but not previously reported in prior years became eligible for reimbursement in FY 2010
- The FAA approved the transfer of FY 2009 expenses of \$884,633 from AIP 3-12-0025-056-2008 to AIP 3-12-0025-057-2008 and AIP 3-12-0025-058-2008

**NOTE 6 – CFDA 20.205**

The Metropolitan Planning Organization became a separate entity from the Broward County Board of County Commissioners effective July 1, 2010.

**NOTE 7 – CSFA 55.008**

The Broward County Engineering Division and Traffic Engineering Division have included FY 2009 expenditures of \$717,384 and \$39,200, respectively, in FY 2010 State expenditures because the prior year expenditures became eligible for reimbursement in FY 2010.

**NOTE 8 – APPENDIX A**

The County has attached Appendix A - FDOT Single Audit Findings for FY 2004, 2005, 2006, 2007 as required by the Florida Department of Transportation. The information included in this attachment has not been audited.



**BROWARD COUNTY, FLORIDA**  
**SCHEDULE OF FINDINGS AND QUESTIONED COSTS (Continued)**  
**Year Ended September 30, 2010**

**Identification of Major Federal Programs and State Projects: (Continued)**

<u>CSFA Numbers</u>	<u>Name of State Projects</u>
55.004	Aviation Development Grants
55.005	Seaport Grants
55.008	County Incentive Grant Program
55.010	Public Transit Block Grant Program
55.013	Transit Corridor Program
55.014	Intermodal Development Program
55.026	Transportation Regional Incentive Program (TRIP)

Dollar threshold used to distinguish between	
Type A and Type B programs: Federal	<u>\$3,000,000</u>
State	<u>\$1,202,228</u>

Auditee qualified as low-risk auditee?                           Yes                        X   No

**BROWARD COUNTY, FLORIDA**  
**SCHEDULE OF FINDINGS AND QUESTIONED COSTS (Continued)**  
**Year Ended September 30, 2010**

<b>Finding Number</b>	<b>Description</b>	<b>Significant Deficiency</b>	<b>Material Weakness</b>
<b>Financial Statement Findings</b>			
2010-01	Year End Close Procedures and Financial Statement Preparation Process		X
<b>Federal Awards and State Financial Assistance Findings and Questioned Costs</b>			
2010-02	Schedule of Expenditures of Federal Awards and State Financial Assistance		X
2010-03	Davis-Bacon Act	X	
2010-04	Grant Training	X	

**BROWARD COUNTY, FLORIDA**  
**SCHEDULE OF FINDINGS AND QUESTIONED COSTS (Continued)**  
**Year Ended September 30, 2010**

**SECTION II - FINANCIAL STATEMENT FINDINGS**

Crowe Horwath LLP reported the following finding:

**2010-01 Year End Close Procedures and Financial Statement Preparation Process**

**Finding type:** *Material Weakness – Internal Control*

Observation

The County's centralized year-end close procedures and financial statement preparation processes have not been fully developed in a way to completely allow for the effective and efficient preparation of the year-end financial statements and disclosures. Specifically, we observed the following examples of deficiencies in the procedures:

- Documentation of the analysis of related entities and the component unit determination had to be recreated because the original information could not be located.
- Because procedures to identify negative equity in pooled cash had not been fully developed as part of the year-end financial reporting process, a significant adjustment was required between the General Fund and the Port Everglades Fund to correct and allocate equity in pooled cash balances at year end as a result of an error made in the cash and investment journal entries. The error made in the journal entries was initially identified by the County's account reconciliation procedures.
- Procedures had not been developed during the fiscal year audited to account for grant revenues and expenses on an individual basis in a subsidiary ledger; therefore, procedures to reconcile grant revenues, expenses, receivables, and payables, were not performed on a timely basis during the year-end close process.
- Procedures to internally review the CAFR had not been performed and, as a result, we observed that several revisions to the draft statements were necessary. We also observed that the staff was not utilizing tools, such as a GAAP disclosure checklist.
- Procedures to reconcile fund balance had not been performed on a timely and consistent basis for all funds, specifically, the Aviation Fund.
- Closing entries (period 13 entries) are currently being posted directly in the CAFRonline software during the financial statement preparation process. CAFRonline is a hosted software tool that is used to prepare the year-end financial statements. We observed that not all the entries are posted timely in the general ledger (Advantage) until several months after the issuance of the financial statements; therefore, creating a separate original entry set of "books" for a temporary period of time. We also observed that procedures had not been developed to reconcile the general ledger trial balances to the CAFRonline statements after the entries were posted to the general ledger.

**BROWARD COUNTY, FLORIDA**  
**SCHEDULE OF FINDINGS AND QUESTIONED COSTS (Continued)**  
**Year Ended September 30, 2010**

**SECTION II - FINANCIAL STATEMENT FINDINGS (Continued)**

**2010-01 Year End Close Procedures and Financial Statement Preparation Process (Continued)**

Criteria

The centralized period-end financial statement close procedures are the processes in which the results of all of the various transactions are summarized, reviewed, consolidated, edited and prepared in a timely and efficient manner into the financial reports. This process begins with the preparation of the trial balance and ends with the preparation of the year-end financial statements and related disclosures. The process includes closing the general ledger and preparing the trial balance, accumulating and posting journal entries, drafting the financial statements and disclosures and preparing management's discussion and analysis. These procedures should be implemented in a way to facilitate the timely preparation of year-end financial statements in accordance with generally accepted accounting principles.

Effect

An adequate year-end financial reporting process that is not fully developed can create deficiencies in internal control, such that there is a reasonable possibility that a material misstatement of the financial statements will not be prevented or detected and corrected on a timely basis.

Cause

The decentralization of the year-end financial reporting has occurred without adequate communication and coordination of the supporting procedures.

Recommendation

Management should re-evaluate the centralization and dissemination of information and timing of year-end closing procedures to support the decentralized financial reporting processes to create a more timely and coordinated centralized year-end financial reporting process.

Management's Response

Management concurs and procedures will be established in the current period to address the following issues:

- A repository for permanent historical records will be established on Accounting's network drive to facilitate research.
- Equity in pooled cash will be analyzed before Enterprise statements are released to the auditors to ensure any required adjustments are recorded.
- Improvements in the County's processing of grants will continue to be made while a permanent software solution to accommodate the recording, analysis, and reconciliation of grants is sought.
- The closing process will include checklists and timelines for all agencies, where appropriate, and will require regular and timely recording of post-closing entries into the Accounting system.

**BROWARD COUNTY, FLORIDA**  
**SCHEDULE OF FINDINGS AND QUESTIONED COSTS (Continued)**  
**Year Ended September 30, 2010**

**SECTION III - FEDERAL AWARD AND STATE FINANCIAL ASSISTANCE FINDINGS AND QUESTIONED COSTS SECTION**

**2010-02 Schedule of Expenditures of Federal Awards (“SEFA”)**

**Finding type:** *Material Weakness – Internal Control*

Identification of Federal Program

CFDA: All  
Grant Number: All

Criteria or Specific Requirement

The County should prepare an accurate and complete SEFA for the period covered by the County’s financial statements prior to the planning phase of the federal and state single audits. The County should also reconcile the amounts reported on the SEFA to its general ledger.

Condition

We noted several conditions related to the County’s SEFA for the fiscal year ended September 30, 2010, which are listed as follows:

1. SEFA was not prepared on a timely basis after the close of the fiscal year.
2. Amounts reported on SEFA were not reconciled with grant expenditures recorded in the County’s general ledger.
3. The original SEFA provided for major federal program and state project determination included matching amounts. The SEFA should report only expenditure amounts funded by Federal awards and State financial assistance.
4. Multiple County departments and agencies provide information for the SEFA, however, because responsibility for the SEFA is not centralized within one County department, there is not a central repository for the accumulation and review of this information. Accordingly, there is a lack of accountability for the accuracy and completeness of all information related to the schedule.

Questioned Costs

Not applicable

Context

The finding is considered systemic in nature, as it relates to the completion of the County’s single audit.

**BROWARD COUNTY, FLORIDA**  
**SCHEDULE OF FINDINGS AND QUESTIONED COSTS (Continued)**  
**Year Ended September 30, 2010**

**SECTION III - FEDERAL AWARD AND STATE FINANCIAL ASSISTANCE FINDINGS AND QUESTIONED COSTS SECTION (Continued)**

**2010-02 Schedule of Expenditures of Federal Awards (Continued)**

Effect

The conditions noted above raise concern as to the accuracy and completeness of the SEFA and indicate a material weakness in internal controls over the preparation of this schedule. An incomplete and inaccurate SEFA may result in delays for the completion of the single audit, erroneous determination of Type A and Type B programs, noncompliance with grantor audit requirements, and revisions to previously filed grant submissions.

Cause

It appears that the decentralization of grants administration and the need for additional training and resources necessary to prepare the SEFA caused this condition.

Recommendation

We recommend that the County allocate the necessary personnel and resources to ensure that a SEFA is prepared on a timely basis following the close of the County's fiscal year. Preparation of this schedule should begin no later than June of each fiscal year, using preliminary information and then updated and reconciled with the County's general ledger once final information is determined after year end.

In addition, we recommend that the Accounting division implement a monitoring process over the various county agencies responsible for grant reporting. A centralized process for preparation of the SEFA will help ensure that data included on the schedule is properly reviewed for accuracy and completeness.

Views of Responsible Officials and Planned Corrective Actions

The County agrees that an accurate SEFA must be completed prior to the start of fieldwork and in response, a Countywide schedule of completion dates has been prepared. Annual training was initiated for all grants personnel last summer and, additionally, more frequent focused training will be implemented for grants administrative staff on an agency-by-agency basis. In addition, Accounting will initiate quarterly compliance reviews to ensure that all staff has a thorough understanding of the processes and procedures.

**BROWARD COUNTY, FLORIDA**  
**SCHEDULE OF FINDINGS AND QUESTIONED COSTS (Continued)**  
**Year Ended September 30, 2010**

**SECTION III - FEDERAL AWARD AND STATE FINANCIAL ASSISTANCE FINDINGS AND QUESTIONED COSTS SECTION (Continued)**

**2010-03 Davis-Bacon Act**

**Finding type:** *Compliance and Significant Deficiency – Internal Control*

Identification of Federal Program(s)

U.S. Department of Transportation  
Federal Transit Cluster – Federal Transit Capital Investment Grants  
CFDA #20.507

U.S. Department of Transportation  
ARRA – Capital Assistance Program for Reducing Energy Consumption and Greenhouse Gas Emissions  
CFDA #20.523

Criteria or Specific Requirement

The Davis-Bacon Act requires that all laborers and mechanics employed by contractors or subcontractors who work on construction contracts in excess of \$2,000, financed by Federal assistance funds, must be paid wages not less than those established for the locality of the project (prevailing wage rates).

Non-Federal entities shall include in their construction contracts, subject to the Davis-Bacon Act, a requirement that the contractor or subcontractor comply with the requirements of the Davis-Bacon Act and the DOL regulations. This includes a requirement for the contractor or subcontractor to submit to the non-Federal entity weekly, for each week in which any contract work is performed, a copy of the payroll and a statement of compliance (certified payrolls).

Condition

During fiscal year 2010, there was no evidence that monitoring of contracts for compliance with the Davis-Bacon Act had taken place.

Questioned Costs

Not applicable

Context

The monitoring of Davis-Bacon compliance under this program began in fiscal year 2011 but procedures were not in place for fiscal year 2010.

**BROWARD COUNTY, FLORIDA**  
**SCHEDULE OF FINDINGS AND QUESTIONED COSTS (Continued)**  
**Year Ended September 30, 2010**

**SECTION III - FEDERAL AWARD AND STATE FINANCIAL ASSISTANCE FINDINGS AND QUESTIONED COSTS SECTION (Continued)**

**2010-03 Davis-Bacon Act (Continued)**

Effect

Noncompliance under this specific compliance requirement may result in the grantor withholding or reducing funding to the County.

Cause

Lack of personnel and resources necessary to implement proper monitoring procedures appears to be the cause of this condition.

Recommendation

We recommend the County implement monitoring procedures to ensure compliance with the Davis-Bacon Act.

Views of Responsible Officials and Planned Corrective Actions

The County agrees that it must be in compliance with Davis-Bacon regulations. At the time this issue was identified at the conclusion of the 2009 Single Audit, responsible staff were assigned and procedures were implemented to come into compliance. Although it was too late to become fully compliant in 2010, the issue has been resolved, effective in 2011.

**2010-04 Grant Training**

**Finding type:** *Significant Deficiency – Internal Control*

Identification of Federal Program

CFDA: All

Grant Number: All

Criteria or Specific Requirement

The County is responsible for compliance with direct and material compliance requirements for individual Federal programs and State projects, the preparation and reconciliation of the SEFA, and implementation of corrective action. These responsibilities require that County personnel be adequately trained for grant-related accounting and reporting.

Condition

Based upon the qualitative nature of the findings identified previously in this report, we noted a lack of formalized policies and procedures and general knowledge related to the proper reporting and administration of the County's grant activity for the fiscal year ended September 30, 2010.

**BROWARD COUNTY, FLORIDA**  
**SCHEDULE OF FINDINGS AND QUESTIONED COSTS (Continued)**  
**Year Ended September 30, 2010**

**SECTION III - FEDERAL AWARD AND STATE FINANCIAL ASSISTANCE FINDINGS AND QUESTIONED COSTS SECTION (Continued)**

**2010-04 Grant Training (Continued)**

Questioned Costs

Not applicable

Context

The finding is considered systemic in nature.

Effect

If County personnel are not adequately trained and do not take ownership of control activities over grant compliance, then material noncompliance can occur and not be prevented or detected on a timely basis. The end result could be questioned costs and the required payback of grant funds.

Cause

Failure to allocate resources to conduct training for grant personnel appears to be the cause of this condition.

Recommendation

We recommend that the County conduct mandatory training for all grant-related personnel to ensure that accounting entries, compliance requirements, reporting, and any other relevant matters are clarified and understood.

Views of Responsible Officials and Planned Corrective Actions

The County agrees that current training must be continued and supplemented with smaller classes and targeted training specifically directed to the needs of individual agencies. In addition, Accounting will assist with writing procedures, providing online tools and initiating quarterly compliance reviews at the agency level starting with the summer of 2011.

**BROWARD COUNTY, FLORIDA**  
**SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS**  
**Year Ended September 30, 2010**

**Financial Statement Findings:**

**2009-01 Capital Assets**

Finding: The initial capital asset roll-forward schedule provided by the County did not reflect the correct additions or deletions by asset category for cost or accumulated depreciation. In addition, the beginning balances of the accumulated depreciation on the schedule by asset category did not agree to the amounts reported in the prior year.

Status of Corrective Action: Resolved. Planned corrective action has been implemented.

**2009-02 Port Everglades**

Finding: A prior-period adjustment of approximately \$5.4 million was recorded to adjust a prior-year receivable for capital cost recovery that was improperly recorded.

Status of Corrective Action: Resolved. Planned corrective action has been implemented.

**Federal Awards and State Projects Findings:**

**09-1 Schedule of Expenditures**

Finding: The County does not have clear procedures in place to ensure the accuracy and completeness of its SEFA.

Status of Corrective Action: Corrective action was not implemented. See current-year finding 2010-02.

**09-F1 Department of Transportation Grants**

Finding: The County did not record certain expenditures of FDOT grant funds in the period they were incurred or the expenditures were not reported at all in the SEFA.

Status of Corrective Action: Resolved. The County has obtained approval from FDOT to include an attachment to the 2010 Single Audit Compliance Report that identifies the revisions to prior-year SEFAs. Accordingly, the prior-year revisions are reported as Appendix A.

**09-F2 Federal Transit Cluster**

Finding: There was no evidence that the County performed monitoring of contracts for compliance with the Davis Bacon Act.

Status of Corrective Action: Corrective action was not implemented until fiscal year 2011. See current-year finding 2010-03.

**BROWARD COUNTY, FLORIDA**  
**SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS (Continued)**  
**Year Ended September 30, 2010**

**Federal Awards and State Projects Findings: (Continued)**

**09-F3 Supportive Housing Program**

Finding: The County did not adhere to the contract it had in place with a service provider and paid the provider sums outstanding before obtaining outstanding documentation from the provider.

Status of Corrective Action: Management believes that corrective action has been implemented regarding the enforcement of contract terms. However, no provider contracts were terminated in fiscal year 2010 and the resolution of this finding cannot be evaluated.

**09-F4 Supportive Housing Program**

Finding: The County was unable to locate the Line of Credit Control System (LOCCS) claim forms for certain months and, as a result, the forms could not be provided for review.

Status of Corrective Action: Resolved. Planned corrective action has been implemented.

**09-F5 Supportive Housing Program**

Finding: The SEFA overstated grant expenditures because prior-year invoices were not recorded in the proper period.

Status of Corrective Action: Corrective action was not implemented. See current-year finding 2010-02.

**09-F6 Highway Planning and Construction**

Finding: Actual time spent on grant activities by Metropolitan Planning Organization (MPO) employees was not used as the basis for quarterly payroll billings to FDOT. In addition, certain expenditures incurred for the period July to September 2009 were not recorded in the general ledger and, subsequently, were not reported in the SEFA.

Status of Corrective Action: Resolved. Planned corrective action has been implemented.

## **APPENDIX A**

**FDOT Single Audit Reporting Compliance Findings for FY 2004, 2005, 2006, 2007 and 2008**

FY	Contract#	Amount	Comments	Recipient Agencies	Actions	Remarks	Detail Explanations
FY2004	A9656	\$ 177,396.00	not reported	Capital Project	Do not agree to adjust.	Timing Difference	The expenditures of \$1,489,250 were incurred and reported on the FY2002 Single Audit Report
	AC857	\$ 5,950,592.00	under reported	Capital Project	Do not agree to adjust.	Timing Difference	The expenditures incurred and reported for FY02 to FY04 were \$12,059,682 & the cumulative amount received from the State during the same period was \$11,978,823.96
	AI167	\$ 3,737,039.00	not reported	Aviation	Do not agree to adjust.	Timing Difference	The County has reported the expenditures for this project as below; FY02: \$10,734,620, FY03: \$6,675,127 & FY: 04: \$587,834
	AJ326	\$ 212,321.00	not reported	Mass Transit	Agree to adjust for the full amount	Overlooked	
	AJ400	\$ 128,521.00	not reported	Mass Transit	Agree to adjust for the full amount	Overlooked	
	AK349	\$ 97,360.00	not reported	Mass Transit	Agree to adjust for the full amount	Overlooked	
	AL878	\$ 200,000.00	not reported	Mass Transit	Agree to adjust for the full amount	Overlooked	
	ANI82	\$ 33,242.00	not reported	Mass Transit	Agree to adjust for the full amount	Overlooked	
	AF634	\$ 141,604.00	under reported	Port Everglades	Agree to adjust with increasing the expenditures by \$44,476.	Overlooked	The total expenditures incurred and reported from FY1999 to FY2004 were \$2,142,398 & the cumulative amount received from the State for the same period was \$2,186,874.09.
	A5358	\$ 155,147.00	under reported	Grants	Do not agree to adjust.	Timing Difference	The total expenditures incurred and reported from FY2002 to FY2008 were \$8,544,592 & the cumulative amount received from the State for the same period was \$7,956,693.74.
	AN989	\$ 27,374.00	under reported	Grants	Do not agree to adjust.	Improper Presentation	FDOT cash match portion of \$29,176 was reported under 20.505 with the description of "Section 8 Planning (Cash match)"
FY2005	AC857	\$ 290,416.00	not reported	Capital Project	Do not agree to adjust.	Timing Difference	The expenditures incurred and reported for FY02 to FY04 were \$12,059,682 & the cumulative amount received from the State during the same period was \$11,978,823.96
	AK294	\$ 306,128.00	not reported	Mass Transit	Agree to adjust for the full amount	Overlooked	
	AK349	\$ 97,360.00	not reported	Mass Transit	Agree to adjust for the full amount	Overlooked	
	AL151	\$ 1,401,461.00	not reported	Capital Project	Do not agree to adjust.	Timing Difference	The expenditures of \$1,401,461 were incurred and reported in the FY2004
	AN989	\$ 184,967.00	under reported	Grants	Agree to adjust for the full amount.	Overlooked	Found copies of the checks from the State, but can't found the cash receipt records due to the Accounting system conversion.
	ANS82	\$ 6,727.00	not reported	Mass Transit	Agree to adjust for the full amount	Overlooked	
	ANI82	\$ 31,508.00	not reported	Mass Transit	Agree to adjust for the full amount	Overlooked	
	ANJ22	\$ 8,599.00	not reported	Mass Transit	Agree to adjust for the full amount	Overlooked	
	ANJ38	\$ 18,983.20	not reported	Mass Transit	Agree to adjust for the full amount	Overlooked	
	AL181	\$ 52,249.00	not reported	Mass Transit	Agree to adjust for the full amount	Overlooked	
	ANE19	\$ 18,596.00	not reported	Mass Transit	Agree to adjust for the full amount	Overlooked	
	ANI21	\$ 4,223.00	under reported	Port Everglades	Do not agree to adjust.	Timing Difference	The total expenditures incurred and reported from FY2004 to FY2008 were \$754,016 & the cumulative amount received from the State during the same period was \$387,071.66
	ANK49	\$ 10,388.00	under reported	Mass Transit	Agree to adjust for the full amount	Overlooked	
	ANJ22	\$ 6,401.00	not reported	Mass Transit	Agree to adjust for the full amount	Overlooked	

**FDOT Single Audit Reporting Compliance Findings for FY 2004, 2005, 2006, 2007 and 2008**

FY	Contract#	Amount	Comments	Recipient Agencies	Actions	Remarks	Detail Explanations
FY2006					The total findings for ANW 72 was \$102,827 between the two years, FY06 & FY07. & The County agrees to adjust the expenditures by \$150,990. Please see the following adjustment schedule. in FY05 \$131,738 in FY06 \$480 in FY07 \$18,772		
	ANW72	\$ 128,351.00	not reported	General Fund		timing Difference and/or Overlooked	Funds were credited to BS # 2080 - Due to OGA and to revenue source 6946 - Reimbursement-Other Government Agencies. Therefore the amounts were overlooked.
	ANX49	\$ 1,001,321.00	not reported	General Fund	The total findings for ANX 49 was \$1,235,015 between the two years, FY06 & FY07. The County agrees to adjust the expenditures by \$1,193,614. Please see the following adjustment schedule. in FY05: \$674,110 in FY06: \$470,384 in FY07: \$49,120	timing Difference and/or Overlooked	Funds were credited to BS # 2080 - Due to OGA and to revenue source 6946 - Reimbursement-Other Government Agencies. Therefore the amounts were overlooked.
	AOB95	\$ 597,000.00	not reported	General Fund	Agree to adjust with increasing the expenditures by \$721,218. (more than the finding)	timing Difference and/or Overlooked	Funds were credited to BS # 2080 - Due to OGA and to revenue source 6946 - Reimbursement-Other Government Agencies. Therefore the amounts were overlooked.
FY2007	AM928	\$ 10,019.00	not reported	Mass Transit	Agree to adjust for the full amount	Overlooked	
	ANC47	\$ 1,850.00	not reported	Grants	Agree to adjust for the full amount.	Overlooked	The expenditures and revenues are booked in the fund 0010 instead of fund 8435. Thus, it was not captured.
	ANW72	\$ 34,476.00	not reported	General Fund	Refer to the FY2006 finding	timing Difference and/or Overlooked	
	ANX49	\$ 233,694.00	not reported	General Fund	Refer to the FY2006 finding	timing Difference and/or Overlooked	
	AO120	\$ 135,820.00	not reported	Grants	Do not agree to adjust.	Improper Presentation	The expenditures were mistakenly combined with the contract AI588 & reported.
	AO470	\$ 948.00	under reported	Grants	Agree to adjust for the full amount.	Overlooked	Mistakenly eliminated the expenditures during the reconciliation process between the schedule of expenditures and the Advantage report.
	AOB95	\$ 130,004.00	not reported	General Fund	Agree to adjust for the full amount.	timing Difference and/or Overlooked	
	AOO93	\$ 1,692,626.00	not reported	General & Capital	Agree to adjust with increasing the expenditures by \$1,539,707 only.	timing Difference and/or Overlooked	Funds were credited to revenue source 3195 - FEMA Reimbursement-Hurricane and was overlooked.
	ANI21 (PE)	\$ 1,867.00	under reported	Port Everglades	Do not agree to adjust.	Timing difference	No expenditures were reported for the year & no revenue record found
					Agree to adjust as perow; in FY2003 expensed \$275,808 (out side of the scope) in FY2004 expensed \$527,680 in FY2005 expensed \$714,735 in FY2006 expensed \$26,811 in FY2007 expensed \$45,491		
AL107	\$ 1,590,525.00	not reported	Aviation		Accounting changes		
AJ400	\$ 26,360.00	not reported	Mass Transit	Agree to adjust for the full amount	Overlooked		
AJ714	\$ 60,208.00	under reported	Grants	Agree to adjust with increasing the expenditures by \$112,726. (more than the finding)	timing Difference and/or Overlooked	The total expenditures incurred from FY2001 to FY2008 were \$3,528,055.22, but the County has reported \$3,415,329 only during the same period.	
ANI21	\$ 19,423.00	under reported	Port Everglades	Do not agree to adjust.	Timing Difference	The total expenditures incurred and reported from FY2004 to FY2008 was \$754,016 & the total paid by the State during that time was \$387,071.66	
AO120	\$ 181,659.00	under reported	Grants	Do not agree to adjust.	Improper Presentation	The partial expenditures were mistakenly combined with the contract# AI588 & reported.	

**FDOT Single Audit Reporting Compliance Findings for FY 2004, 2005, 2006, 2007 and 2008**

FY	Contract#	Amount	Comments	Recipient Agencies	Actions	Remarks	Detail Explanations
FY2008	A0562	\$ 48,381.00	under reported	Aviation	Agree to adjust with increasing the expenditures as below; (more than the finding) in FY2007 expensed \$69,920 in FY2008 expensed \$30,022	Accounting changes	
	A0B95	\$ 66,785.00	not reported	General Fund	Agree to adjust with increasing the expenditures by \$72,571. (more than the finding)	timing Difference and/or Overlooked	Funds were credited to BS # 2080 - Due to OGA and to revenue source 6946 - Reimbursement-Other Government Agencies. Therefore the amounts were overlooked.
	A0H16	\$ 63,028.00	under reported	Aviation	Agree to adjust with increasing the expenditures as below; (more than the finding) in FY2007 expensed \$80,714 in FY2008 expensed \$36,758	Accounting changes	
	A0O93	\$ 1,600,000.00	under reported	General & Capital	Agree to adjust with increasing the expenditures by \$725,172 only.	timing Difference and/or Overlooked	Funds were credited to revenue source 3140 - Federal Grant-Transportation and should had been included on the Single Audit..
	A0476 (MPO)	\$ 5,144.00	not reported	Mass Transit	Agree to adjust for the full amount	Overlooked	

Note: A) The FLAIR expenditures are reported on a cash basis where as the County has reported it's expenditures based on a modified accrual basis governmental funds for and accrual basis for proprietary funds.

B) The County's fiscal year begins on October 1 and ends on September 30, where as the State's fiscal year begins on July 1 and ends on June 30.