

**BROWARD COUNTY, FLORIDA
SINGLE AUDIT REPORT
FEDERAL AWARDS, STATE FINANCIAL ASSISTANCE
AND OTHER AWARDS
FOR THE YEAR ENDED SEPTEMBER 30, 2009**



S. DAVIS & ASSOCIATES, P.A.
Certified Public Accountants & Consultants

**BROWARD COUNTY, FLORIDA
SINGLE AUDIT REPORT
FEDERAL AWARDS, STATE FINANCIAL ASSISTANCE,
AND OTHER AWARDS
Year Ended September 30, 2009**

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INDEPENDENT AUDITORS' REPORT

Board of County Commissioners
Broward County, Florida

We have audited the accompanying Schedule of Expenditures of Federal Awards, State Financial Assistance, and Other Awards of Broward County, Florida as of and for the year ended September 30, 2009. This financial statement is the responsibility of Broward County, Florida's management. Our responsibility is to express an opinion on the financial statement based on our audit.

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; OMB Circular A-133, *Audits of States, Local Governments, and Non-Profit Organizations*; and Chapter 10.550, Rules of the Auditor General, State of Florida. Those standards, OMB Circular A-133, and Chapter 10.550, Rules of the Auditor General, require that we plan and perform the audit to obtain reasonable assurance about whether the financial statement is free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statement. An audit also includes assessing the accounting principles used and the significant estimates made by management, as well as evaluating the overall statement presentation. We believe that our audit provides a reasonable basis for our opinion.

In our opinion, the Schedule of Expenditures of Federal Awards, State Financial Assistance, and Other Awards referred to above presents fairly, in all material respects, the Expenditures of Federal Awards under OMB Circular A-133 and State Financial Assistance under Chapter 10.550, Rules of the Auditor General, in conformity with accounting principles generally accepted in the United States of America.

This report is intended solely for the information and use of the Board of County Commissioners, management of Broward County, Florida, and federal, state, and other awarding agencies and pass-through entities, and is not intended to be and should not be used by anyone other than these specified parties.

S. Davis & Associates, P.A.
Hollywood, Florida
June 30, 2010



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**INDEPENDENT AUDITORS' REPORT ON COMPLIANCE WITH
REQUIREMENTS APPLICABLE TO EACH MAJOR FEDERAL PROGRAM AND
STATE PROJECT AND ON INTERNAL CONTROL OVER COMPLIANCE IN
ACCORDANCE WITH CIRCULAR A-133 AND CHAPTER 10.550,
RULES OF THE AUDITOR GENERAL**

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 Executive Office of the Governor's *State Projects Compliance Supplement* that are applicable to each of its major federal programs and major state projects for the year ended September 30, 2009. The County's major federal programs and major state projects are identified in the summary of auditors' results section of the accompanying Schedule of Findings and Questioned Costs. Compliance with the requirements of laws, regulations, contracts and grants applicable to each of its major federal programs and major state projects 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*; and Chapter 10.550, Rules of the Auditor General. Those standards, OMB Circular A-133, and Chapter 10.550, Rules of the Auditor General 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 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.

Member

Florida Institute of Certified Public Accountants
New York State Society of Certified Public Accountants
American Institute of Certified Public Accountants

**INDEPENDENT AUDITORS' REPORT ON COMPLIANCE WITH
REQUIREMENTS APPLICABLE TO EACH MAJOR FEDERAL PROGRAM AND
STATE PROJECT AND ON INTERNAL CONTROL OVER COMPLIANCE IN
ACCORDANCE WITH OMB CIRCULAR A-133 AND CHAPTER 10.550, RULES OF
THE AUDITOR GENERAL – Continued**

Compliance - Continued

In our opinion, the County complied, in all material respects, with the requirements referred to above that are applicable to each of its major federal programs and major state projects for the year ended September 30, 2009. However, the results of our auditing procedures disclosed instances of noncompliance with those requirements, which are required to be reported in accordance with OMB Circular A-133 and Chapter 10.550, Rules of the Auditor General, and which are described in the accompanying Schedule of Findings and Questioned Costs as items 09-1 and 09-F1 through 09-F6.

Internal Control over Compliance

The management of the County is responsible for establishing and maintaining effective internal control over compliance with requirements of laws, regulations, contracts and grants applicable to federal programs and state projects. In planning and performing our audit, we considered the County's internal control over compliance with the 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, 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 the internal control over compliance was for the limited purpose described in the preceding paragraph of this section and would not necessarily identify all deficiencies in internal control that might be significant deficiencies or material weaknesses as defined below. However as discussed below, we identified deficiencies in internal control over compliance that we consider to be significant deficiencies.

A *control deficiency* in an entity's internal control over compliance exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent or detect noncompliance with a type of compliance requirement of a federal program or a state project on a timely basis. A *significant deficiency* is a control deficiency, or combination of control deficiencies, that adversely affects the entity's ability to administer a federal program or state project such that there is more than a remote likelihood that noncompliance with a type of compliance requirement of a federal program or state project is more than inconsequential will not be prevented or detected by the entity's internal control. We consider the deficiencies in internal control over compliance described in the accompanying Schedule of Findings and Questioned Costs as items 09-1 and 09-F1 through 09-F6 to be significant deficiencies.

**INDEPENDENT AUDITORS' REPORT ON COMPLIANCE WITH
REQUIREMENTS APPLICABLE TO EACH MAJOR FEDERAL PROGRAM AND
STATE PROJECT AND ON INTERNAL CONTROL OVER COMPLIANCE IN
ACCORDANCE WITH OMB CIRCULAR A-133 AND CHAPTER 10.550, RULES OF
THE AUDITOR GENERAL – Continued**

A *material weakness* is a significant deficiency, or combination of significant deficiencies, that results in more than a remote likelihood that material noncompliance with a type of compliance requirement of a federal program or state project will not be prevented or detected by the entity's internal control. We do not consider any of the deficiencies described in the accompanying schedule of findings and questioned costs to be material weaknesses.

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 them.

This report is intended solely for the information and use of the Board of County Commissioners, management of Broward County, Florida, federal, state, and other awarding agencies, and pass-through entities, and is not intended to be and should not be used by anyone other than these specified parties.

S. Davis & Associates, P.A.

Hollywood, Florida
June 30, 2010

BROWARD COUNTY, FLORIDA
Schedule of Expenditures of Federal Awards, State Financial Assistance and Other Awards
Year Ended September 30, 2009

GRANTOR PASS-THROUGH GRANTOR PROGRAM TITLE	C.F.D.A. # C.S.F.A. #	CONTRACT NUMBER	NET EXPENDITURES	TRANSFER TO SUBRECIPIENT
FEDERAL GOVERNMENT GRANTS				
<u>U.S. Department of Defense Department of the Army, Office of the Chief Engineers</u>				
Direct Program				
Beach Erosion Control Projects	12.101	07802	\$ 547,201	
Beach Erosion Control Projects	12.101	07804	957,727	
Sub-total for Program			\$ 1,504,928	\$
Total Department			\$ 1,504,928	\$
<u>U.S. Department of Housing and Urban Development, Office of Community Planning and Development</u>				
Direct Programs				
CDBG - Entitlement Grants Cluster				
Community Development Block Grants/Entitlement Grants	14.218	B-88-UC-12-0001	\$ 18,370	
Community Development Block Grants/Entitlement Grants	14.218	B-95-UC-12-0001	(124)	
Community Development Block Grants/Entitlement Grants	14.218	B-96-UC-12-0001	(6,303)	
Community Development Block Grants/Entitlement Grants	14.218	B-97-UC-12-0001	(10,300)	
Community Development Block Grants/Entitlement Grants	14.218	B-99-UC-12-0001	89,200	
Community Development Block Grants/Entitlement Grants	14.218	B-00-UC-12-0001	497	
Community Development Block Grants/Entitlement Grants	14.218	B-05-UC-12-0001	157,993	\$ 154,870
Community Development Block Grants/Entitlement Grants	14.218	B-01-UC-12-0001	78,632	78,632
Community Development Block Grants/Entitlement Grants	14.218	B-02-UC-12-0001	3,900	3,900
Community Development Block Grants/Entitlement Grants	14.218	B-03-UC-12-0001	129,871	129,871
Community Development Block Grants/Entitlement Grants	14.218	B-04-UC-12-0001	188,252	188,253
Community Development Block Grants/Entitlement Grants	14.218	B-06-UC-12-0001	6,686	6,686
Community Development Block Grants/Entitlement Grants	14.218	B-07-UC-12-0001	781,229	764,027
Community Development Block Grants/Entitlement Grants	14.218	B-08-UC-12-0001	3,058,904	1,859,601

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

BROWARD COUNTY, FLORIDA
Schedule of Expenditures of Federal Awards, State Financial Assistance and Other Awards
Year Ended September 30, 2009

GRANTOR	C.F.D.A. #		NET	TRANSFER TO
PASS-THROUGH GRANTOR	C.S.F.A. #	CONTRACT NUMBER	EXPENDITURES	SUBRECIPIENT
PROGRAM TITLE				
Passed Through City of Coral Springs				
Community Development Block Grants/Entitlement Grants	14.218	Interlocal Agreement	6,659	
Community Development Block Grants/Entitlement Grants	14.218	Interlocal Agreement	61,406	
Sub-total for Program			\$ 4,564,872	\$ 3,185,840
Fair Housing Assistance Program_State and Local				
Fair Housing Assistance Program_State and Local	14.401	FF204K084027	\$ 269,788	
Fair Housing Assistance Program_State and Local	14.401	FF204K094027	223,735	
Sub-total for Program			\$ 493,523	\$ -
Passed Through Florida Department of Community Affairs				
CDBG - State -Administered Small Cities Program Cluster				
Community Development Block Grants/State's program and Non-Entitlement Grants in Hawaii	14.228	07-DB-3V-11-16-01-Z08	\$ 4,878,615	\$ 4,611,905
Community Development Block Grants/State's program and Non-Entitlement Grants in Hawaii	14.228	08DB-D3-11-16-01-A06	389,992	389,992
Sub-total for Program			\$ 5,268,607	\$ 5,001,897
Direct Programs				
Emergency Shelter Grants Program	14.231	S-06-UC-12-0013	\$ (2,475)	\$ (2,475)
Emergency Shelter Grants Program	14.231	S-07-UC-12-0013	13,903	
Emergency Shelter Grants Program	14.231	S-08-UC-12-0013	208,563	208,563
Sub-total for Program			\$ 219,991	\$ 206,088
Supportive Housing Program	14.235	N/A	\$ 267,402	
Supportive Housing Program	14.235	FL0248B4D010801	149,475	\$ 149,475
Supportive Housing Program	14.235	FL0252B4D010801	94,840	94,840
Supportive Housing Program	14.235	FL0249B4D010801	91,069	91,069
Supportive Housing Program	14.235	FL0246B4D010801	45,987	45,987
Supportive Housing Program	14.235	FL0250B4D010801	177,048	177,048
Supportive Housing Program	14.235	FL14B60-1005	(95,170)	(95,170)
Supportive Housing Program	14.235	FL14B60-1010	60,105	60,105
Supportive Housing Program	14.235	FL14B60-1007	37,964	37,964
Supportive Housing Program	14.235	FL14B70-1008	275,533	275,533

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

BROWARD COUNTY, FLORIDA
Schedule of Expenditures of Federal Awards, State Financial Assistance and Other Awards
Year Ended September 30, 2009

GRANTOR				
PASS-THROUGH GRANTOR	C.F.D.A. #		NET	TRANSFER TO
PROGRAM TITLE	C.S.F.A. #	CONTRACT NUMBER	EXPENDITURES	SUBRECIPIENT
Supportive Housing Program	14.235	FL14870-1003	169,681	169,681
Supportive Housing Program	14.235	FL14870-1010	164,771	164,771
Supportive Housing Program	14.235	FL14870-1011	79,453	79,453
Supportive Housing Program	14.235	FL14870-1012	142,374	142,374
Supportive Housing Program	14.235	FL14870-1005	587,693	587,693
Supportive Housing Program	14.235	FL14870-1007	870,439	870,439
Supportive Housing Program	14.235	FL14870-1004	176,596	176,596
Sub-total for Program			\$ 3,295,260	\$ 3,027,858
Shelter Plus Care	14.238	FL0251C4D010801 & OTHER	\$ 319,475	\$ 319,475
Shelter Plus Care	14.238	FL14C30-1001	142,152	142,152
Shelter Plus Care	14.238	FL14C40-1001	147,213	147,213
Shelter Plus Care	14.238	FL14C50-1001	82,491	82,491
Shelter Plus Care	14.238	FL14C60-1001	126,303	126,303
Shelter Plus Care	14.238	FL14C60-1013	106,156	106,156
Shelter Plus Care	14.238	FL14C70-1014	746,054	746,054
Shelter Plus Care	14.238	FL14XC30-161	547,945	547,945
Sub-total for Program			\$ 2,217,789	\$ 2,217,789
HOME Investment Partnerships Program	14.239	M-01-UC-12-0201	\$ 40,007	\$ 40,007
HOME Investment Partnerships Program	14.239	M-02-UC-12-0201	201,879	201,879
HOME Investment Partnerships Program	14.239	M-03-UC-12-0201	4,346	4,346
HOME investment Partnerships Program	14.239	M-04-UC-12-0201	858,560	858,560
HOME Investment Partnerships Program	14.239	M-05-UC-12-0201	1,222,564	1,200,857
HOME Investment Partnerships Program	14.239	M-06-UC-12-0201	950,974	950,974
HOME Investment Partnerships Program	14.239	M-07-UC-12-0201	731,860	719,629
HOME Investment Partnerships Program	14.239	M-08-UC-12-0201	466,856	79,104
Passed Through City of Fort Lauderdale				
HOME Investment Partnerships Program	14.239	Participation Agreement FY04/06	4,594	

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

BROWARD COUNTY, FLORIDA
Schedule of Expenditures of Federal Awards, State Financial Assistance and Other Awards
Year Ended September 30, 2009

GRANTOR	C.F.D.A. #		NET	TRANSFER TO
PASS-THROUGH GRANTOR	C.S.F.A. #	CONTRACT NUMBER	EXPENDITURES	SUBRECIPIENT
PROGRAM TITLE				
HOME Investment Partnerships Program	14.239	Participation Agreement FY07/08	112,241	74,044
Sub-total for Program			\$ 4,593,881	\$ 4,129,400
Neighborhood Stabilization Grant	14.B-08-UN-12-0002	B-08-UN-12-0002	1,540,902	
Sub-total for Program			\$ 1,540,902	\$ -
Total Department			\$ 22,194,825	\$ 17,768,872
<u>U.S. Department of Justice</u>				
Direct Program				
Missing Children's Assistance	16.543	2005-MC-CX-K029	146,390	
Passed Through National Children's Alliance				
Missing Children's Assistance	16.543	FTLA-FL-PS08	7,144	
Missing Children's Assistance	16.543	299-FTLA-FL-PS09	7,102	
Sub-total for Program			\$ 160,636	\$ -
Direct Program				
National Institute of Justice Research, Evaluation, and Development Project Grants	16.560	2007-DN-BX-K121	148,413	
Sub-total for Program			\$ 148,413	\$ -
Edward Byrne Memorial State and Local Law Enforcement Assistance Discretionary Grants Program	16.580	2007-DD-BX-0606	835,085	
Edward Byrne Memorial State and Local Law Enforcement Assistance Discretionary Grants Program	16.580	2008-DD-BX-0346	155,896	
Sub-total for Program			\$ 990,981	\$ -
Violence Against Women Formula Grants	16.588	LN844	92,351	
Violence Against Women Formula Grants	16.588	LN944	30,243	
Sub-total for Program			\$ 122,594	\$ -
Gang Resistance Education & Training	16.737	2007-JV-FX-0280	55,807	

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

BROWARD COUNTY, FLORIDA
Schedule of Expenditures of Federal Awards, State Financial Assistance and Other Awards
Year Ended September 30, 2009

GRANTOR	C.F.D.A. #	CONTRACT NUMBER	NET EXPENDITURES	TRANSFER TO SUBRECIPIENT
PASS-THROUGH GRANTOR	C.S.F.A. #			
PROGRAM TITLE				
Gang Resistance Education & Training	16.737	2008-JV-FX-0043	124,152	
Sub-total for Program			\$ 179,959	\$ -
Forensic DNA Backlog Reduction Program	16.741	2006-DN-BX-K145	\$ 1,212	
Sub-total for Program			\$ 1,212	\$ -
Paul Coverdell Forensic Science Improvement Grant Program	16.742	2007-CD-BX-0031	\$ 364	
Paul Coverdell Forensic Science Improvement Grant Program	16.742	2006-DN-BX-0041	3,849	
Paul Coverdell Forensic Science Improvement Grant Program	16.742	2007-CD-BX-0002	25,041	
Paul Coverdell Forensic Science Improvement Grant Program	16.742	2008-CD-BX-0020	37,841	
Sub-total for Program			\$ 67,095	\$ -
Forensic DNA Backlog Reduction Program - 2006	16.743	2006-DN-BX-K058	\$ 60,566	
Forensic DNA Backlog Reduction Program- 2008	16.743	2008-DN-BX-K061	25,370	
Sub-total for Program			\$ 85,936	\$ -
Internet Crimes against Children Task Force Program (ICAC)	16.800	2009-MC-CX-K046	\$ 1,142	
Sub-total for Program			\$ 1,142	\$ -
National Assoc. of Drug Diversion Investigators (NADDI)	16.NADDI	NADDI	\$ 4,963	
Sub-total for Program			\$ 4,963	\$ -
SE Regional T/F	16.11PMIP5112	11PMIP5112	\$ 7,078	
Sub-total for Program			\$ 7,078	\$ -
Outbound Currency	16M102BR97M10246	M102BR97M10246	\$ 39,154	
Sub-total for Program			\$ 39,154	\$ -
S FL Org Fraud Task Force	16FC/FLS/0358	FC/FLS/0358	\$ 19,940	
Pass Buck	16FC/FLS/1334	FC/FLS/1334	29,997	
South Pointe	16FC/FLS/1491	FC/FLS/1491	3,810	

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

BROWARD COUNTY, FLORIDA
Schedule of Expenditures of Federal Awards, State Financial Assistance and Other Awards
Year Ended September 30, 2009

GRANTOR	C.F.D.A. #	CONTRACT NUMBER	NET	TRANSFER TO
PASS-THROUGH GRANTOR	C.S.F.A. #		EXPENDITURES	SUBRECIPIENT
PROGRAM TITLE				
Terminal 4	16FC/FLS/1566	FC/FLS/1566	1,328	
Self Service	16FC/FLS/1579	FC/FLS/1579	3,539	
Eclipse	16FC/FLS/1594	FC/FLS/1594	44,716	
K-Dog Crew	16FC/FLS/1612	FC/FLS/1612	29,279	
Mariposa	16FC/FLS/1618	FC/FLS/1618	4,078	
Sole Hustle	16FC/FLS/1629	FC/FLS/1629	827	
Unlucky 13	16FC/FLS/1431	FC/FLS/1431	29,999	
Bonefish	16FC/FLS/1634	FC/FLS/1634	2,292	
Oxy Alley	16FC/FLS/1635	FC/FLS/1635	2,926	
Paesan Blues	16FC/FLS/1636	FC/FLS/1636	9,093	
Smoking Gun	16FC/FLS/1640	FC/FLS/1640	14,531	
Repeat Offender	16FC/FLS/1650	FC/FLS/1650	3,341	
Seven Trumpets	16FC/FLS/1666	FC/FLS/1666	3,067	
Two Trip Pickup	16FC/FLS/1668	FC/FLS/1668	21,085	
Gravedigger	16FC/FLS/1676	FC/FLS/1676	8,378	
Ole	16FC/FLS/1681	FC/FLS/1681	997	
Sub-total for Program			\$ 233,223	\$ -
Federal Equitable Sharing	16.UNKOWN	N/A	\$ 2,695,787	
Tactical Division Squad Task Force	16.UNKOWN	N/A	5,807	
Violent Crime/Fugitive Task Force	16.UNKOWN	N/A	16,064	
Joint Terr. Task Force	16.UNKOWN	N/A	36,675	
Safe Street/Cargo	16.UNKOWN	N/A	6,238	
Sub-total for Program			\$ 2,760,571	\$ -
Childnet BP03	NONE	04C-264 / 05C-161	\$ 37,500	
Childnet BP04	NONE	04C-264 / 05C-161	12,500	
Sub-total for Program			\$ 50,000	\$ -

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

BROWARD COUNTY, FLORIDA
Schedule of Expenditures of Federal Awards, State Financial Assistance and Other Awards
Year Ended September 30, 2009

GRANTOR	C.F.D.A. #		NET	TRANSFER TO
PASS-THROUGH GRANTOR	C.S.F.A. #	CONTRACT NUMBER	EXPENDITURES	SUBRECIPIENT
PROGRAM TITLE				
Passed Through Florida Office of the Attorney General				
Crime Victim Assistance	16.575	V8205	\$ 49,083	
Sub-total for Program			\$ 49,083	\$ -
Project Safe Neighborhoods				
Project Safe Neighborhoods	16.609	2007-GP-CX-0053	\$ 20,789	
Sub-total for Program			\$ 20,789	\$ -
Passed Through Florida Department of Law Enforcement				
Edward Byrne Memorial Justice Assistance Grant Program	16.738	2008-JAGC-BROW-12-Q9-153	\$ (11,937)	
Edward Byrne Memorial Justice Assistance Grant Program	16.738	2009-JAGC-BROW-1-T7-102	25,856	
Edward Byrne Memorial Justice Assistance Grant Program	16.738	2008-JAGC-BROW-10-Q9-109	27,638	
Edward Byrne Memorial Justice Assistance Grant Program	16.738	2009-JAGC-BROW-2-T7-103	40,500	
Edward Byrne Memorial Justice Assistance Grant Program	16.738	2009-JAGC-BROW-4-T7-084	31,376	
Edward Byrne Memorial Justice Assistance Grant Program	16.738	2009-JAGC-BROW-3-T7-083	48,167	
Edward Byrne Memorial Justice Assistance Grant Program	16.738	2008-JAGC-BROW-6-Q9-026	54,614	
Edward Byrne Memorial Justice Assistance Grant Program	16.738	2009-JAGC-BROW-5-T7-115	26,433	
Edward Byrne Memorial Justice Assistance Grant Program	16.738	2006-DJ-BX-1134	94,703	
Edward Byrne Memorial Justice Assistance Grant Program	16.738	2007-DJ-BX-1390	98,475	
Edward Byrne Memorial Justice Assistance Grant Program	16.738	2008-DJ-BX-0534	153,636	
Sub-total for Program			\$ 589,461	\$ -
Total Department			\$ 5,512,290	\$ -
<u>U.S. Department of Transportation</u>				
Direct Programs				
Airport Improvement Program	20.106	AIP-3-12-0025-048-2005	\$ 76,719	
Airport Improvement Program	20.106	AIP-3-12-0025-050-2006	97,384	
Airport Improvement Program	20.106	AIP-3-12-0025-051-2006	432,807	
Airport Improvement Program	20.106	AIP-3-12-0025-051-2006	100,489	
Airport Improvement Program	20.106	AIP-3-12-0025-053-2007	440,640	

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

BROWARD COUNTY, FLORIDA
Schedule of Expenditures of Federal Awards, State Financial Assistance and Other Awards
Year Ended September 30, 2009

GRANTOR				
PASS-THROUGH GRANTOR	C.F.D.A. #		NET	TRANSFER TO
PROGRAM TITLE	C.S.F.A. #	CONTRACT NUMBER	EXPENDITURES	SUBRECIPIENT
Airport Improvement Program	20.106	AIP-3-12-0025-054-2007	143,324	
Airport Improvement Program	20.106	AIP-3-12-0025-055-2007	213,788	
Airport Improvement Program	20.106	AIP 3-12-0025-056-2008	7,719,226	
Sub-total for Program			\$ 9,224,377	\$ -
Federal Transit Cluster				
Federal Transit_Capital Investment Grants	20.500	FL-03-0262	\$ 90,605	
Federal Transit_Capital Investment Grants	20.500	FL-03-0288	236,472	
Federal Transit_Capital Investment Grants	20.500	FL-04-0044	74,868	
Federal Transit_Formula Grants	20.507	FL-90-X417	153,198	
Federal Transit_Formula Grants	20.507	FL-90-X457	525,153	
Federal Transit_Formula Grants	20.507	FL-90-X488	167,530	
Federal Transit_Formula Grants	20.507	FL-90-X526	1,861,909	
Federal Transit_Formula Grants	20.507	FL-90-X556	1,579,339	
Federal Transit_Formula Grants	20.507	FL-90-X628	1,020,806	
Federal Transit_Formula Grants	20.507	FL-90-X660	1,141,775	
Federal Transit_Formula Grants	20.507	FL-X706	3,413,206	
Federal Transit_Formula Grants	20.507	FL-XXXX	3,444,708	
Passed Through Downtown Development Authority				
Federal Transit_Formula Grants	20.500	FL-04-0052-00	495,000	
Sub-total for Program			\$ 14,204,569	\$ -
Passed Through Florida Department of Transportation				
Highway Planning and Construction Cluster				
Highway Planning and Construction	20.205	AJ714	\$ 679,391	
Highway Planning and Construction	20.205	AI588	2,393,457	
Highway Planning and Construction	20.205	AO120	(134,331)	
Highway Planning and Construction	20.205	ANC47	304,000	
Highway Planning and Construction	20.205	AI506	443,624	
Highway Planning and Construction	20.205	A5358	507,686	

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

BROWARD COUNTY, FLORIDA
Schedule of Expenditures of Federal Awards, State Financial Assistance and Other Awards
Year Ended September 30, 2009

GRANTOR	C.F.D.A. #		NET	TRANSFER TO
PASS-THROUGH GRANTOR	C.S.F.A. #	CONTRACT NUMBER	EXPENDITURES	SUBRECIPIENT
PROGRAM TITLE				
Highway Planning and Construction	20.205	A5358	1,114,342	
Highway Planning and Construction	20.205	A5358	273,442	
Sub-total for Program			\$ 5,581,611	\$ -
Metropolitan Transportation Planning	20.505	ANO16	\$ 18,058	
Metropolitan Transportation Planning	20.505	ANO16	127,211	
Metropolitan Transportation Planning	20.505	ANO16	131,063	
Metropolitan Transportation Planning	20.505	ANO16	271,115	
Metropolitan Transportation Planning	20.505	ANO16	179,035	
Sub-total for Program			\$ 726,482	\$ -
Transit Services Programs Cluster				
Capital Assistance Program for Elderly Persons and Persons with Disabilities	20.513	41404319401	\$ 188,353	
Sub-total for Program			\$ 188,353	\$ -
Port Security Grant	20.DTMA1G02007	DTMA1G02007	\$ 126,125	
Sub-total for Program			\$ 126,125	\$ -
Total Department			\$ 30,051,517	\$ -
<u>U.S. Department of the Treasury</u>				
Direct Program				
Treasury Funds (Federal Equitable Sharing)	21.UNKNOWN	N/A	\$ 627,338	
Sub-total for Program			\$ 627,338	\$ -
Total Department			\$ 627,338	\$ -

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

BROWARD COUNTY, FLORIDA
Schedule of Expenditures of Federal Awards, State Financial Assistance and Other Awards
Year Ended September 30, 2009

GRANTOR PASS-THROUGH GRANTOR PROGRAM TITLE	C.F.D.A. # C.S.F.A. #	CONTRACT NUMBER	NET EXPENDITURES	TRANSFER TO SUBRECIPIENT
<u>Environmental Protection Agency</u>				
Direct Programs				
Air Pollution Control Program Support	66.001	A-00402608	\$ 239,814	
Sub-total for Program			\$ 239,814	\$ -
Surveys, Studies, Research, Investigations, Demonstrations, and Special Purpose Activities Relating to the Clean Air Act	66.034	PM-96495808	\$ 64,535	
Sub-total for Program			\$ 64,535	\$ -
Total Department			\$ 304,349	\$ -
<u>U.S. Elections Assistance Commission</u>				
Passed Through Florida Department of State, Division of Elections				
Help America Vote Act Requirements Payments	90.401	Memorandum of Agreement	\$ 44,356	
Help America Vote Act Requirements Payments	90.401	Memorandum of Agreement	2,920	
Help America Vote Act Requirements Payments	90.401	Memorandum of Agreement	17,539	
Sub-total for Program			\$ 64,815	\$ -
Total Department			\$ 64,815	\$ -
<u>U.S. Department of Health and Human Services</u>				
Direct Programs				
Comprehensive Community Mental Health Services for Children with Serious Emotional Disturbances (SED)	93.104	5 U79 SM54475	\$ 121,958	\$ 80,091
Sub-total for Program			\$ 121,958	\$ 80,091
Low-income Home Energy Assistance	93.568	08EA-78-11-16-01-004	\$ 507,252	

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

BROWARD COUNTY, FLORIDA
Schedule of Expenditures of Federal Awards, State Financial Assistance and Other Awards
Year Ended September 30, 2009

GRANTOR			NET	TRANSFER TO
PASS-THROUGH GRANTOR	C.F.D.A. #		EXPENDITURES	SUBRECIPIENT
PROGRAM TITLE	C.S.F.A. #	CONTRACT NUMBER		
Low-Income Home Energy Assistance	93.568	09EA-7K-11-16-01-004	3,375,161	
Sub-total for Program			\$ 3,882,413	\$ -
Assets for Independence Demonstration Program	93.602	90E10306	\$ 63,119	\$ 22,105
Assets for Independence Demonstration Program	93.602	90E10377	(835)	(7,180)
Sub-total for Program			\$ 62,284	\$ 14,925
HIV Emergency Relief Project Grants	93.914	2 H89HA00002-18-00	\$ 7,305,893	\$ 6,920,521
HIV Emergency Relief Project Grants	93.914	H89HA00002-19-00	7,445,600	6,800,238
HIV Emergency Relief Project Grants	93.914	5 H3MHA08482-02-00	946,347	785,792
HIV Emergency Relief Project Grants	93.914	5 H3MHA08482-03-00	187,313	187,313
Sub-total for Program			\$ 15,885,153	\$ 14,693,864
Substance Abuse and Mental Health Services_Projects of Regional and National Significance	93.243	5U79SP013378	\$ 165,934	\$ 155,123
Substance Abuse and Mental Health Services_Projects of Regional and National Significance	93.243	5H79TI018185	329,039	234,539
Passed Through Florida Department of Children and Families				
Substance Abuse and Mental Health Services_Projects of Regional and National Significance	93.243	LD808	93,799	
Sub-total for Program			\$ 588,772	\$ 389,662
Passed Through Areawide Council on Aging of Broward County, Inc.				
Special Programs for the Aging - Title VII, Chapter 3_Programs for Prevention of Elder Abuse, Neglect, and Exploitation	93.041	JA009-15-2009 & J7009-15-2009	\$ 13,212	
Sub-total for Program			\$ 13,212	\$ -
Special Programs for the Aging - Title III, Part D _ Disease Prevention and Health Promotion Services	93.043	JA008-15-2008 & J7008-15-2008	\$ 30,414	
Special Programs for the Aging - Title III, Part D _ Disease Prevention and Health Promotion Services	93.043	JA009-15-2009 & J7009-15-2009	30,974	
Sub-total for Program			\$ 61,388	\$ -
Special Programs for the Aging _Title IV _and Title II Discretionary Projects	93.048	XQ997-15-2010	\$ 10,516	

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

BROWARD COUNTY, FLORIDA
Schedule of Expenditures of Federal Awards, State Financial Assistance and Other Awards
Year Ended September 30, 2009

GRANTOR	C.F.D.A. #	NET	TRANSFER TO	
PASS-THROUGH GRANTOR	C.S.F.A. #	CONTRACT NUMBER	EXPENDITURES	SUBRECIPIENT
PROGRAM TITLE				
Special Programs for the Aging Title IV and Title II Discretionary Projects	93.048	XQ859-15-2009	86,748	
Sub-total for Program			\$ 97,264	\$ -
TANF Cluster				
Passed Through Early Learning Coalition of Broward County, Inc.				
Temporary Assistance for Needy Families	93.558	BCL-09-ELC4-2	\$ 2,758	
Temporary Assistance for Needy Families	93.558	BCL-MON-10-ELC4-2	861	
Temporary Assistance for Needy Families	93.558	BCL-09-ELC4-1	118,737	
Temporary Assistance for Needy Families	93.558	BCL-QRS-01-ELC4-1	38,101	
Passed Through Florida Department of Children and Families				
Temporary Assistance for Needy Families	93.558	JD245	\$ 302,106	\$ 53,306
Temporary Assistance for Needy Families	93.558	JD245	65,082	
Temporary Assistance for Needy Families	93.558	H703	85,294	
Temporary Assistance for Needy Families	93.558	JJZ02	9,120,342	
Sub-total for Program			\$ 9,733,281	\$ 53,306
Passed Through Early Learning Coalition of Broward County, Inc.				
Child Care Mandatory and Matching Funds of the Child Care and Development Fund	93.596	BCL-09-ELC4-2	\$ 2,288	
Child Care Mandatory and Matching Funds of the Child Care and Development Fund	93.596	BCL-MON-10-ELC4-2	691	
Child Care Mandatory and Matching Funds of the Child Care and Development Fund	93.596	BCL-09-ELC4-1	106,096	
Child Care Mandatory and Matching Funds of the Child Care and Development Fund	93.596	BCL-QRS-01-ELC4-1	30,547	
Sub-total for Program			\$ 139,622	\$ -
Passed Through Florida Department of Community Affairs				
Community Services Block Grant	93.569	0858-61-11-16-01-003	\$ 8,292	

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

BROWARD COUNTY, FLORIDA
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Year Ended September 30, 2009

GRANTOR	C.F.D.A. #		NET	TRANSFER TO
PASS-THROUGH GRANTOR	C.S.F.A. #	CONTRACT NUMBER	EXPENDITURES	SUBRECIPIENT
PROGRAM TITLE				
Community Services Block Grant	93.569	09SB-6V-11-16-01-003	\$ 1,220,736	
Sub-total for Program			\$ 1,229,028	\$ -
Passed Through Early Learning Coalition of Broward County, Inc.				
Child Care and Development Block Grant	93.575	BCL-09-ELC4-2	\$ 2,747	
Child Care and Development Block Grant	93.575	BCL-MON-10-ELC4-2	914	
Child Care and Development Block Grant	93.575	BCL-09-ELC4-1	128,908	
Child Care and Development Block Grant	93.575	BCL-QRS-01-ELC4-1	40,435	
Passed Through Florida Department of Children and Families				
Child Care and Development Block Grant	93.575	JC203	261,633	
Child Care and Development Block Grant	93.575	JC204	83,242	
Sub-total for Program			\$ 517,879	\$ -
Passed Through Early Learning Coalition of Broward County, Inc.				
Social Services Block Grant	93.667	BCL-09-ELC4-2	\$ 6	
Social Services Block Grant	93.667	BCL-MON-10-ELC4-2	2	
Social Services Block Grant	93.667	BCL-08-ELC4-1	(\$3,751)	
Social Services Block Grant	93.667	BCL-09-ELC4-1	295	
Social Services Block Grant	93.667	BCL-QRS-01-ELC4-1	88	
Passed Through Florida Department of Children and Families				
Social Services Block Grant	93.667	JJ202	2,533,122	
Passed Through Florida Department of Health				
Social Services Block Grant	93.667	CPU10	518,157	
Social Services Block Grant	93.667	CPU 10, Renewal 1	144,537	
Sub-total for Program			\$ 3,192,456	\$ -

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

BROWARD COUNTY, FLORIDA
Schedule of Expenditures of Federal Awards, State Financial Assistance and Other Awards
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GRANTOR	C.F.D.A. #		NET	TRANSFER TO
PASS-THROUGH GRANTOR			EXPENDITURES	SUBRECIPIENT
PROGRAM TITLE	C.S.F.A. #	CONTRACT NUMBER		
Passed Through Florida Department of Children and Families				
Refugee and Entrant Assistance_State Administered Programs	93.566	LK923	\$ 298,116	
Sub-total for Program			\$ 298,116	\$ -
Refugee and Entrant Assistance_Discretionary Grants	93.576	LK923	\$ 29,105	
Refugee and Entrant Assistance_Discretionary Grants	93.576	N/A	1,016	
Sub-total for Program			\$ 30,121	\$ -
Refugee and Entrant Assistance_Targeted Assistance Grants	93.584	LK923	\$ (4,446)	
Refugee and Entrant Assistance_Targeted Assistance Grants	93.584	LK923	174,632	\$ 2,907
Sub-total for Program			\$ 170,186	\$ 2,907
Block Grants for Prevention and Treatment of Substance Abuse	93.959	JH299	\$ 339,017	
Block Grants for Prevention and Treatment of Substance Abuse	93.959	JD245	1,337,092	\$ 401,102
Block Grants for Prevention and Treatment of Substance Abuse	93.959	JH299	1,054,736	
Block Grants for Prevention and Treatment of Substance Abuse	93.959	JD245	489,707	
Block Grants for Prevention and Treatment of Substance Abuse	93.959	JD233	328,358	
Block Grants for Prevention and Treatment of Substance Abuse	93.959	JD236	130,194	
Sub-total for Program			\$ 3,679,104	\$ 401,102
Protective Investigator Training BP03	None	KJ101	\$ 59,985	
Sub-total for Program			\$ 59,985	\$ -
Total Department			\$ 39,762,222	\$ 15,635,857
U.S. Department of Homeland Security				
Direct Program				
Port Security Grant Program	97.056	2006-GB-T6-0075	\$ 927,905	
Sub-total for Program			\$ 927,905	\$ -

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

BROWARD COUNTY, FLORIDA
Schedule of Expenditures of Federal Awards, State Financial Assistance and Other Awards
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GRANTOR PASS-THROUGH GRANTOR PROGRAM TITLE	C.F.D.A. # C.S.F.A. #	CONTRACT NUMBER	NET EXPENDITURES	TRANSFER TO SUBRECIPIENT
National Explosives Detection Canine Team Program	97.072	HSTS02-08-H-CAN422	\$ 258,492	
Sub-total for Program			\$ 258,492	\$ -
Rail and Transit Security Grant Program	97.075	07DS-68-16-16-20-397	\$ 340,317	
Rail and Transit Security Grant Program	97.075	09-DS-11-16-20	168,155	
Sub-total for Program			\$ 508,472	\$ -
Law Enforcement Officer Reimbursement Agreement Program	97.090	HSTS02-08-H-SLR145	\$ 76,166	
Sub-total for Program			\$ 76,166	\$ -
Homeland Security Biowatch Program	97.091	2006-ST-091-000015	\$ 335,140	
Sub-total for Program			\$ 335,140	\$ -
Airport Checked Baggage Screening Program	97.100	HSTS04-08-A-CT7030	\$ 1,385,662	
Airport Checked Baggage Screening Program	97.100	HSTS01-07-A-DEP225	229,215	
Sub-total for Program			\$ 1,614,877	\$ -
Port Security Grant	97.2008-GB-T8-K008	2008-GB-T8-K008	\$ 9,191	
Sub-total for Program			\$ 9,191	\$ -
Passed Through Gateway Community Outreach, Inc. Emergency Food and Shelter Program Cluster Emergency Food and Shelter National Board Program	97.024	Notice of Grant Award	\$ 102,200	
Sub-total for Program			\$ 102,200	\$ -
Homeland Security Cluster Passed through Florida Department of Law Enforcement (FDLE) State Domestic Preparedness Equipment Support Program (State Homeland Security Grant Program)	97.004	2006-LETP-BROW-1-N1-011	\$ 511,051	

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

BROWARD COUNTY, FLORIDA
Schedule of Expenditures of Federal Awards, State Financial Assistance and Other Awards
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GRANTOR	C.F.D.A. #	CONTRACT NUMBER	NET EXPENDITURES	TRANSFER TO SUBRECIPIENT
PASS-THROUGH GRANTOR	C.S.F.A. #			
PROGRAM TITLE				
Passed Through City of Miami				
Homeland Security Grant Program	97.067	06DS-4H-11-23-02-342	22,711	
Homeland Security Grant Program	97.067	7222-021-4160	678,150	
Homeland Security Grant Program	97.067	08DS-62-11-16-02	450,224	
Passed Through City of Miramar				
Homeland Security Grant Program	97.067	07DS-SS-11-16-02-259	300,651	
Homeland Security Grant Program	97.067	Memorandum Agreement	88,626	
Passed Through Florida Department of Community Affairs/DEM				
Homeland Security Grant Program	97.067	05-DS-2N-11-16-01-110	40,280	
Homeland Security Grant Program	97.067	06-DS-3W-11-01-257	(36,618)	
Homeland Security Grant Program	97.067	07-DS-5N-11-16-01-258	(17,040)	
Homeland Security Grant Program	97.067	08-DS-60-11-16-01-236	24,252	
Homeland Security Grant Program	97.067	09-DS-51-11-16-01-363	25,918	
Passed through Florida Department of Law Enforcement (FDLE)				
Homeland Security Grant Program	97.067	2007-LETP-BROW-2-Q4-025	26,906	
Homeland Security Grant Program	97.067	2007-LETP-BROW-3-Q4-044	77,845	
Homeland Security Grant Program	97.067	2008-SHSP-BROW-4-S4-027	25,020	
Homeland Security Grant Program	97.067	2008-LETP-BROW-1-S3-018	155	
Homeland Security Grant Program	97.067	2008-SHSP-BROW-1-S4-021	24,500	
Homeland Security Grant Program	97.067	2008-SHSP-BROW-3-S4-026	62,036	
Homeland Security Grant Program	97.067	2009-SHSP-BROW-1-V3-010	13,200	
Homeland Security Grant Program	97.067	2009-SHSP-BROW-1-V3-012	11,115	
Sub-total for Program			\$ 2,328,982	\$ -
Passed Through Florida Department of Community Affairs/DEM				
Disaster Grants Public Assistance (Presidentially Declared Disasters)	97.036	08-FA-C2-11-16-00-503	\$ 1,070	
Disaster Grants Public Assistance (Presidentially Declared Disasters)	97.036	06-WL-K-11-16-01-631	962,704	

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

BROWARD COUNTY, FLORIDA
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GRANTOR PASS-THROUGH GRANTOR PROGRAM TITLE	C.F.D.A. # C.S.F.A. #	CONTRACT NUMBER	NET EXPENDITURES	TRANSFER TO SUBRECIPIENT
Disaster Grants Public Assistance (Presidentially Declared Disasters)	97.036	06-WL-K-11-16-01-631	311,510	
Sub-total for Program			\$ 1,275,284	\$ -
Hazard Mitigation Grant	97.039	9HM-37-11-16-01-072	182	
Hazard Mitigation Grant	97.039	9HM-37-11-16-01-027	14	
Hazard Mitigation Grant	97.039	9HM-37-11-16-01-069	25	
Hazard Mitigation Grant	97.039	9HM-37-11-16-01-067	12	
Hazard Mitigation Grant	97.039	9HM-37-11-16-01-072 & other	88,036	
Sub-total for Program			\$ 88,269	\$ -
Emergency Management Performance Grants	97.042	08-BG-24-11-16-01-222	\$ 2,043	
Emergency Management Performance Grants	97.042	09-BG-20-11-16-01-081	99,433	
Sub-total for Program			\$ 101,476	\$ -
Pre-Disaster Mitigation	97.047	09-DM-45-11-16-01-412	\$ 14,104	
Sub-total for Program			\$ 14,104	\$ -
Passed through Federal Emergency Management Agency (FEMA)				
Assistance to Firefighters Grant	97.044	EMW-2007-FP-01607	\$ 921,294	
Sub-total for Program			\$ 921,294	\$ -
Total Department			\$ 8,561,852	\$ -
Office of National Drug Control Policy				
HIDTA-Resource Group Other	UNKNOWN	16-PM-IP-S92Z	\$ 8,938	
HIDTA/S Broward Drug Enforcement Unit	UNKNOWN	16-PM-IP-S92Z	1,173	
HIDTA 2007- Resource Group	UNKNOWN	17-PM-IP-S92Z	6,475	
HIDTA 2007 -STOP	UNKNOWN	17-PM-IP-S92Z	5,551	
HIDTA 2007 -TCU	UNKNOWN	17-PM-IP-S92Z	7,494	

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GRANTOR	C.F.D.A. #		NET	TRANSFER TO
PASS-THROUGH GRANTOR	C.S.F.A. #	CONTRACT NUMBER	EXPENDITURES	SUBRECIPIENT
PROGRAM TITLE				
HIDTA 2007 -Violent Crimes	UNKNOWN	17-PM-IP-592Z	20,126	
HIDTA 2007 -WATF	UNKNOWN	17-PM-IP-592Z	650	
HIDTA-Top Heavy 2008	UNKNOWN	18-PM-IP-592Z	16,523	
HIDTA-Resource Group 2008	UNKNOWN	18-PM-IP-592Z	43,503	
HIDTA-Street Terror Offender Program 2008	UNKNOWN	18-PM-IP-592Z	11,506	
HIDTA-Transport Conspiracy 2008	UNKNOWN	18-PM-IP-592Z	11,327	
HIDTA-Violent Crimes 2008	UNKNOWN	18-PM-IP-592Z	14,464	
HIDTA-Top Heavy 2009	UNKNOWN	G09MI0003A	37,581	
HIDTA-Resource Group 2009	UNKNOWN	G09MI0003A	19,055	
HIDTA-Street Terror Offender Program 2009	UNKNOWN	G09MI0003A	11,506	
HIDTA-Transport Conspiracy 2009	UNKNOWN	G09MI0003A	7,687	
HIDTA-K9 2009	UNKNOWN	2009-HIDTA-SFLEAFF-K9	160,756	
Sub-total for Program			\$ 384,315	\$ -
Total Department			\$ 384,315	\$ -
Sub Total Federal Grants - All Departments excluding ARRA Grants			\$ 108,968,451	\$ 33,404,729
AMERICAN RECOVERY AND REINVESTMENT ACT GRANTS				
<u>U.S. Department of Homeland Security</u>				
Passed Through Gateway Community Outreach				
Emergency Food and Shelter Program Cluster				
Emergency Food and Shelter National Board Program (ARRA)	ARRA-97.114	Notice of Grant Award	\$ 85,740	
Sub-total for Program			\$ 85,740	\$ -
Total Department			\$ 85,740	\$ -

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BROWARD COUNTY, FLORIDA
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<u>U.S. Department of Justice</u>				
Direct Programs				
Recovery Act - Internet Crimes Against Children Task Force Program (ICAC)	ARRA-16.800	2009-SN-B9-K046	\$ 129,392	
Sub-total for Program			\$ 129,392	\$ -
Passed Through Florida Department of Law Enforcement				
Recovery Act - Violence Against Women Formula Grants	ARRA-16.588	14948	\$ 19,758	
Sub-total for Program			\$ 19,758	\$ -
Total Department			\$ 149,150	\$ -
<u>U.S. Department of Transportation</u>				
Direct programs				
Recovery Act - Airport Improvement Program	ARRA-20.106	ARRA-3-12-0025-060-2009	\$ 520,740	
Sub-total for Program				
Federal Transit Formula Grants - ARRA-FTA Capital Assistance	ARRA-20.507	ARRA-FL-96-X001		
Federal Transit Formula Grants - ARRA-FTA Operating Assistance	ARRA-20.507	ARRA-FL-96-X001		
Sub-total for Program			\$ 520,740	\$ -
Total Department			\$ 520,740	\$ -
Sub Total Federal Grants - ARRA All Departments			\$ 755,630	\$ -
Total Federal Grants - All Departments			\$ 109,724,081	\$ 33,404,729

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

BROWARD COUNTY, FLORIDA
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GRANTOR PASS-THROUGH GRANTOR PROGRAM TITLE	C.F.D.A. # C.S.F.A. #	CONTRACT NUMBER	NET EXPENDITURES	TRANSFER TO SUBRECIPIENT
STATE GOVERNMENT GRANTS				
<u>Florida Department of Environmental Protection</u>				
Direct Programs				
Mercury Grant	37.UNKNOWN	Subcontract agreement	\$ 22,511	
Sub-total for Program			\$ 22,511	\$ -
Waste Tire Suppression	37.015	01C-149	\$ 121,855	
Sub-total for Program			\$ 121,855	\$ -
Ambient Air Monitoring Agreement	37.042	S0485	\$ 152,854	
Sub-total for Program			\$ 152,854	\$ -
Local Government Cleanup Contracting	37.024	GC622	\$ 524,641	
Sub-total for Program			\$ 524,641	\$ -
Delegated Title V Air Pollution Control Activities	37.043	S0422	\$ 267,207	
Sub-total for Program			\$ 267,207	\$ -
Beach Erosion Control Program	37.003	07802	\$ 209,586	
Beach Erosion Control Program	37.003	07804	338,653	
Beach Erosion Control Program	37.003	07806	196,530	
Beach Erosion Control Program	37.003	00801	171,979	
Beach Erosion Control Program	37.003	07803	8,320	
Sub-total for Program			\$ 925,068	\$ -
Total Department			\$ 2,014,136	\$ -

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

BROWARD COUNTY, FLORIDA
Schedule of Expenditures of Federal Awards, State Financial Assistance and Other Awards
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GRANTOR PASS-THROUGH GRANTOR PROGRAM TITLE	C.F.D.A. # C.S.F.A. #	CONTRACT NUMBER	NET EXPENDITURES	TRANSFER TO SUBRECIPIENT
<u>Florida Department of Legal Affairs and Attorney General</u>				
Passed through Florida Council Against Sexual Violence				
Florida Council Against Sexual Violence	41.010	080AG27	\$ 20,246	
Florida Council Against Sexual Violence	41.010	090AG27	1,216	
Sub-total for Program			\$ 21,462	\$ -
Total Department			\$ 21,462	\$ -
<u>Florida Department of Agriculture & Consumer Services</u>				
Direct Program				
Mosquito Control	42.003	014118	\$ 52,997	
Sub-total for Program			\$ 52,997	\$ -
Total Department			\$ 52,997	\$ -
<u>Florida Department of Financial Services</u>				
Direct Programs				
My Safe Florida Home Program	43.002	CFO42	\$ 112,071	
Sub-total for Program			\$ 112,071	\$ -
Total Department			\$ 112,071	\$ -
<u>Florida Department of State and Secretary of State</u>				
Direct Programs				
Arts in Education Grant	45.004	90.6012	\$ 1,960	
Sub-total for Program			\$ 1,960	\$ -

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GRANTOR	C.F.D.A. #		NET	TRANSFER TO
PASS-THROUGH GRANTOR	C.S.F.A. #	CONTRACT NUMBER	EXPENDITURES	SUBRECIPIENT
PROGRAM TITLE				
Local Arts Agency/State Service Organizations	45.005	09-8002	\$ 3,793	
Sub-total for Program			\$ 3,793	\$ -
State Aid to Libraries	45.030	09-ST-03	\$ 1,895,120	
Sub-total for Program			\$ 1,895,120	\$ -
Miramar Branch Library	45.06-PLC-03	06-PLC-03	\$ 300,000	
Sub-total for Program			\$ 300,000	\$ -
South Regional Library	45.05-PLC-02	05-PLC-02	\$ 200,000	
Sub-total for Program			\$ 200,000	\$ -
West Regional Library	45.05-PLC-03	05-PLC-03	\$ 200,000	
Sub-total for Program			\$ 200,000	\$ -
Broward County Main Library Elevators	45.07-PLC-01	07-PLC-01	\$ 150,000	
Sub-total for Program			\$ 150,000	\$ -
Total Department			\$ 2,750,873	\$ -
Florida Department of Community Affairs				
Direct Programs				
Emergency Management Programs	52.008	09-BG-03-11-16-01-206	\$ 97,386	
Emergency Management Programs	52.008	98-SC-4H-11-16-01-001	106	
Emergency Management Programs	52.008	99-SC-5D-11-16-01-001	19,454	
Sub-total for Program			\$ 116,946	\$ -
State Housing Initiatives Partnership (SHIP) Program	52.901	SHIP	\$ 4,338	
State Housing Initiatives Partnership (SHIP) Program	52.901	SHIP	31,394	
State Housing Initiatives Partnership (SHIP) Program	52.901	SHIP	308,633	

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

BROWARD COUNTY, FLORIDA
Schedule of Expenditures of Federal Awards, State Financial Assistance and Other Awards
Year Ended September 30, 2009

GRANTOR PASS-THROUGH GRANTOR PROGRAM TITLE	C.F.D.A. # C.S.F.A. #	CONTRACT NUMBER	NET EXPENDITURES	TRANSFER TO SUBRECIPIENT
State Housing Initiatives Partnership (SHIP) Program	52.901	SHIP	2,263,110	
State Housing Initiatives Partnership (SHIP) Program	52.901	SHIP	2,406,395	
State Housing Initiatives Partnership (SHIP) Program	52.901	SHIP	654,085	
State Housing Initiatives Partnership (SHIP) Program	52.901	SHIP	59,713	
Sub-total for Program			\$ 5,727,668	\$ -
Emergency Management Projects	52.023	01CP-11-11-16-22-004	\$ 100	
Emergency Management Projects	52.023	03CP-11-11-16-01-149	(27)	
Emergency Management Projects	52.023	05CP-11-11-16-01-100	100	
Emergency Management Projects	52.023	08CP-04-11-16-01-059	3,228	
Emergency Management Projects	52.023	09CP-07-11-16-01-123	16,622	
Sub-total for Program			\$ 20,023	\$ -
Local Emergency Management and Mitigation Initiatives	52.010	98-LM-4H-11-16-01-006	\$ 640	
Sub-total for Program			\$ 640	\$ -
Total Department			\$ 5,865,277	\$ -
<u>Florida Department of Transportation</u>				
Direct Programs				
Commission for the Transportation Disadvantaged (CTD) Trip & Equipment Grant Program	55.001	AP614 & APK31	\$ 2,956,819	\$ 2,940,648
Sub-total for Program			\$ 2,956,819	\$ 2,940,648
Commission for the Transportation Disadvantaged (CTD) Planning Grant Program	55.002	AP641	\$ 39,887	
Commission for the Transportation Disadvantaged (CTD) Planning Grant Program	55.002	AP147	13,251	
Sub-total for Program			\$ 53,138	\$ -
Aviation Development Grants	55.004	AL107 (407378)	\$ 896,475	
Aviation Development Grants	55.004	AOF43 (409856)	12,789	
Aviation Development Grants	55.004	AO941 (419131)	155,530	

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

BROWARD COUNTY, FLORIDA
Schedule of Expenditures of Federal Awards, State Financial Assistance and Other Awards
Year Ended September 30, 2009

GRANTOR				
PASS-THROUGH GRANTOR	C.F.D.A. #		NET	TRANSFER TO
PROGRAM TITLE	C.S.F.A. #	CONTRACT NUMBER	EXPENDITURES	SUBRECIPIENT
Aviation Development Grants	55.004	AP547 (42446)	755,457	
Aviation Development Grants	55.004	AP548 (42447)	531,081	
Sub-total for Program			\$ 2,351,332	\$ -
Seaport Grants	55.005	#420549 19401 #AO159	\$ 477,930	
Seaport Grants	55.005	#420341 19401 #AOF51	263,437	
Seaport Grants	55.005	#418431 19401 #A0822	2,381,601	
Seaport Grants	55.005	#423091 19401 #AP024	4,071,594	
Seaport Grants	55.005	#420550 19401 #A0160	69,572	
Seaport Grants	55.005	#418252 #A0823 / CFA	1,904,822	
Sub-total for Program			\$ 9,168,956	\$ -
County Incentive Grant Program	55.008	AOE-70	\$ 156,490	
County Incentive Grant Program	55.008	409713-1-54-01	3,113,421	
County Incentive Grant Program	55.008	AOE-07	8,380	
County Incentive Grant Program	55.008	40970615401	9,739	
Sub-total for Program			\$ 3,288,030	\$ -
Public Transit Block Grant Program	55.010	40718618401	\$ 8,813,115	
Sub-total for Program			\$ 8,813,115	\$ -
Intermodal Development Program	55.014	41726619401	\$ 183,500	
Intermodal Development Program	55.014	41230919401	222,126	
Intermodal Development Program	55.014	#415481 19401 #ANI21	36,670	
Intermodal Development Program	55.014	#420545 19401 #A0009	12,133	
Sub-total for Program			\$ 454,429	\$ -
State Highway Project Reimbursement	55.023	AO117	\$ 10,322	
State Highway Project Reimbursement	55.023	AO118	117,352	
State Highway Project Reimbursement	55.023	AO119	107,980	

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

BROWARD COUNTY, FLORIDA
Schedule of Expenditures of Federal Awards, State Financial Assistance and Other Awards
Year Ended September 30, 2009

GRANTOR	C.F.D.A. #		NET	TRANSFER TO
PASS-THROUGH GRANTOR	C.F.A. #	CONTRACT NUMBER	EXPENDITURES	SUBRECIPIENT
PROGRAM TITLE				
State Highway Project Reimbursement	55.023	AOO-08	108,086	
Sub-total for Program			\$ 343,740	\$ *
Transportation Regional Incentive Program(TRIP)	55.026	42186619401	\$ 296,783	
Sub-total for Program			\$ 296,783	\$ -
FTA Section 8 - Planning (State Cash Match)	55.ANO16	ANO16	\$ 68,431	
Sub-total for Program			\$ 68,431	\$ -
Capital Assistance - Pompano NTC Transit Capital - AJ400	N/A	40836719401	\$ 141,413	
Sub-total for Program			\$ 141,413	\$ *
Total Department			\$ 27,936,186	\$ 2,940,648
<u>Florida Department of Children and Families</u>				
Direct Programs				
Homeless Grant-In-Aid Project	60.021	JF209	\$ 12,600	
Sub-total for Program			\$ 12,600	\$ -
Public Safety, Mental Health, & Substance Abuse - Local Matching Grant	60.115	LH206	\$ 100,840	
Sub-total for Program			\$ 100,840	\$ *
Substance Abuse Detoxification Services for Adults	60.031	JD245	\$ 372,395	\$ 65,709
Substance Abuse Detoxification Services for Adults	60.031	JD245	80,224	
Sub-total for Program			\$ 452,619	\$ 65,709
Substance Abuse Treatment and Aftercare Services for Adults	60.033	JD245	\$ 806,230	\$ 142,258
Substance Abuse Treatment and Aftercare Services for Adults	60.033	JD245	173,684	
Sub-total for Program			\$ 979,914	\$ 142,258

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

BROWARD COUNTY, FLORIDA
Schedule of Expenditures of Federal Awards, State Financial Assistance and Other Awards
Year Ended September 30, 2009

GRANTOR	C.F.D.A. #		NET	TRANSFER TO
PASS-THROUGH GRANTOR	C.S.F.A. #	CONTRACT NUMBER	EXPENDITURES	SUBRECIPIENT
PROGRAM TITLE				
Homeless Challenge Grant	60.014	#FZ12	\$ 96,000	\$ 96,000
Sub-total for Program			\$ 96,000	\$ 96,000
Homeless Housing Assistance Grant	60.015	#FZ05	\$ (12,066)	\$ (12,066)
Sub-total for Program			\$ (12,066)	\$ (12,066)
DCF-Assessments BP03	60JD233	10233	\$ 378,154	
Sub-total for Program			\$ 378,154	\$ -
DCF-Assessments	60JD256	10256	\$ 164,554	
Sub-total for Program			\$ 164,554	\$ -
Passed from ChildNet, inc.				
Out-of-Home Supports	60.074	BRC07VIS & BRC08VIS	\$ 2,992	
Sub-total for Program			\$ 2,992	\$ -
Total Department			\$ 2,175,607	\$ 291,901
<u>Florida Department of Health</u>				
Direct Programs				
Medical Services For Abused and Neglected Children	64.006	CPU10	\$ 327,445	
Medical Services For Abused and Neglected Children	64.006	CPU10, Renewal 1	100,440	
Sub-total for Program			\$ 427,885	\$ -
County Grant Awards	64.005	C3006	\$ 21,321	
County Grant Awards	64.005	C5006	29,707	
County Grant Awards	64.005	C6006	317,532	\$ 317,132
County Grant Awards	64.005	C7006	68,664	66,723
County Grant Awards	64.005	07-HSD-EMS-8148-01	\$ 85,920	
Sub-total for Program			\$ 523,144	\$ 383,855

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

BROWARD COUNTY, FLORIDA
Schedule of Expenditures of Federal Awards, State Financial Assistance and Other Awards
Year Ended September 30, 2009

GRANTOR PASS-THROUGH GRANTOR PROGRAM TITLE	C.F.D.A. # C.S.F.A. #	CONTRACT NUMBER	NET EXPENDITURES	TRANSFER TO SUBRECIPIENT
Passed through Florida Council Against Sexual Violence				
Rape Crisis Program Trust Fund - Sexual Battery Victims' Access to Services Act	64.061	07RCP27, Amendment 1&2	\$ 76,533	
Rape Crisis Program Trust Fund - Sexual Battery Victims' Access to Services Act	64.061	07RCP27, Amendment 3	12,594	
Sub-total for Program			\$ 89,127	\$ -
Total Department			\$ 1,040,156	\$ 383,855
<u>Florida Department of Elder Affairs</u>				
Passed Through Areawide Council on Aging of Broward County				
Community Care for the Elderly (CCE)	65.010	JC008-15-2009	\$ 3,623,173	
Community Care for the Elderly (CCE)	65.010	JC009-15-2010	1,325,823	
Sub-total for Program			\$ 4,948,996	\$ -
Home Care for the Elderly	65.001	JH008-15-2009	\$ 46,431	
Sub-total for Program			\$ 46,431	\$ -
Total Department			\$ 4,995,427	\$ -
<u>Florida Department of Law Enforcement</u>				
Direct Programs				
Statewide Criminal Analysis Laboratory System	71.002	FCLC DUI	\$ 356,391	
Sub-total for Program			\$ 356,391	\$ -
Passed Through Violent Crime & Drug Control Council				
VCDCC - Scriptworks	71.UNKNOWN	None	\$ 20,459	
VCDCC - Toy Soldiers	71.UNKNOWN	None	43,467	
Sub-total for Program			\$ 63,926	\$ -
Total Department			\$ 420,317	\$ -

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

BROWARD COUNTY, FLORIDA
Schedule of Expenditures of Federal Awards, State Financial Assistance and Other Awards
Year Ended September 30, 2009

GRANTOR PASS-THROUGH GRANTOR PROGRAM TITLE	C.F.D.A. # C.S.F.A. #	CONTRACT NUMBER	NET EXPENDITURES	TRANSFER TO SUBRECIPIENT
<u>Florida Department of Revenue</u>				
Direct Program				
Facilities for New Professional Sports, Retained Professional Sports, or Retained Spring Training Franchise	73.016	N/A	\$ 2,000,004	
Sub-total for Program			\$ 2,000,004	\$ -
Total Department			\$ 2,000,004	\$ -
<u>Florida Agency for Workforce Innovation</u>				
Passed Through Early Learning Coalition of Broward County, Inc.				
School Readiness Services	75.005	BCL-09-ELC4-2	\$ 91	
School Readiness Services	75.005	BCL-MON-10-ELC4-2	32	
School Readiness Services	75.005	BCL-09-ELC4-1	14,483	
School Readiness Services	75.005	BCL-QRS-01-ELC4-1	1,427	
Sub-total for Program			\$ 16,033	\$ -
Voluntary Pre-Kindergarten Education Program	75.007	BCL-09-ELC4-2	\$ 44,713	
Voluntary Pre-Kindergarten Education Program	75.007	BCL-MON-10-ELC4-2	14,163	
Sub-total for Program			\$ 58,876	\$ -
Passed Through University of North Florida				
Marine Industry Training Grant	75.QR 08/09IT	QR 08/09 IT	\$ 14,000	
Sub-total for Program			\$ 14,000	\$ -
Total Department			\$ 88,909	\$ -

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

BROWARD COUNTY, FLORIDA
Schedule of Expenditures of Federal Awards, State Financial Assistance and Other Awards
Year Ended September 30, 2009

GRANTOR PASS-THROUGH GRANTOR PROGRAM TITLE	C.F.D.A. # C.S.F.A. #	CONTRACT NUMBER	NET EXPENDITURES	TRANSFER TO SUBRECIPIENT
<u>Fish and Wildlife Conservation Commission</u>				
Direct Program				
Artificial Reef Grants Program	77.007	MR263	\$ 950	
Sub-total for Program			\$ 950	\$ -
Florida Boating Improvement Program	77.006	07072	\$ 87,986	
Sub-total for Program			\$ 87,986	\$ -
Total Department			\$ 88,936	\$ -
<u>Florida Department of Juvenile Justice</u>				
Delinquency Prevention	80.029	DP-644	\$ 37,007	
Delinquency Prevention	80.029	DP-644	13,642	
Sub-total for Program			\$ 50,649	\$ -
Total Department			\$ 50,649	\$ -
<u>The School Board of Broward County, Florida</u>				
Direct Program				
School Board Library Master Agreement	UNKNOWN	Auto Renewal	\$ 126,905	
Total Department			\$ 126,905	\$ -
Total State Grants - All Departments			\$ 49,739,912	\$ 3,616,404
TOTAL FEDERAL AND STATE GRANTS			\$ 159,463,993	\$ 37,023,133

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

BROWARD COUNTY, FLORIDA
Schedule of Expenditures of Federal Awards, State Financial Assistance and Other Awards
Year Ended September 30, 2009

GRANTOR PASS-THROUGH GRANTOR PROGRAM TITLE	C.F.D.A. # C.S.F.A. #	CONTRACT NUMBER	NET EXPENDITURES	TRANSFER TO SUBRECIPIENT
OTHER GRANTS - FUNDED BY OTHER THAN FEDERAL AND STATE GOVERNMENTS				
<u>Areawide Council on Aging of Broward County, Inc.</u>				
Local Match for CCE	NONE	CB00006-15-2008	\$ 2,564	
Local Match for CCE	NONE	CB00006-15-2009	249,150	
Evidence-Based Depression Prevention Program	NONE	CH00003-15-2009	51,287	
Wellness & Health Promotion Services	NONE	JA008-15-2008	2,747	
Wellness & Health Promotion Services	NONE	JA009-15-2009	3,442	
Total			\$ 309,190	\$ -
<u>Children's Services Council of Broward County</u>				
After School at Your Library	NONE	09-2854 & Other	\$ 830,760	
Juvenile Assessment Center-(JAC)	NONE	09-2606	304,676	
New Day Delinquency Diversion Program	NONE	06-2602	674,652	
Total			\$ 1,810,088	\$ -
<u>Florida Power and Light Company</u>				
Care to Share	NONE	07-FSAD-4927-1	\$ 76,187	
Total			\$ 76,187	\$ -
<u>Kids in Distress, Inc.</u>				
Substance Abuse Treatment Services	NONE	KIDS/BCSAHCS 04/05	\$ (29,033)	
Substance Abuse Treatment Services 08/09	NONE	KID-BARC-07/08	124,214	

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

BROWARD COUNTY, FLORIDA
Schedule of Expenditures of Federal Awards, State Financial Assistance and Other Awards
Year Ended September 30, 2009

GRANTOR PASS-THROUGH GRANTOR PROGRAM TITLE	C.F.D.A. # C.S.F.A. #	CONTRACT NUMBER	NET EXPENDITURES	TRANSFER TO SUBRECIPIENT
Substance Abuse Treatment Services-HSP 08/09	NONE	KID-BARC-HSP -07/08	24,074	
Total			\$ 119,255	\$ -
<u>South Florida Water Management District</u>				
West Reclaimed Water Delivery System	WWW5	4600001660	\$ 701,900	
Total			\$ 701,900	\$ -
Total Other Grants			\$ 3,016,620	\$ -
TOTAL FEDERAL, STATE AND OTHER GRANTS			\$ 162,480,613	\$ 37,021,133

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

BROWARD COUNTY, FLORIDA
NOTES TO THE SCHEDULE OF EXPENDITURES OF FEDERAL
AWARDS, STATE FINANCIAL ASSISTANCE, AND OTHER AWARDS - Continued
Year Ended September 30, 2009

NOTE 1 – GENERAL

The accompanying Schedule of Expenditures of Federal Awards, State Financial Assistance, and Other Awards included herein represents the Federal, State, and Other initiated grant activity of Broward County, Florida (the “County”) recorded by the County during the fiscal year ended September 30, 2009 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

a. 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* and Chapter 10.550, Rules of the Auditor General, the State of Florida. 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.

b. Basis of Accounting

The expenditures in the accompanying schedule of Federal Awards, State Financial Assistance, and Other Awards 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/ Other Expenditures	Matching and Other Expenditures	Gross Expenditures
Federal	\$ 109,724,081	\$ 10,659,739	\$ 120,383,820
State Financial Assistance	49,739,912	31,038,605	80,778,517
Other Awards	3,016,620	1,030,161	4,046,781
	<u>\$ 162,480,613</u>	<u>\$ 42,728,505</u>	<u>\$ 205,209,118</u>

BROWARD COUNTY, FLORIDA
NOTES TO THE SCHEDULE OF EXPENDITURES OF FEDERAL
AWARDS, STATE FINANCIAL ASSISTANCE, AND OTHER AWARDS - Continued
Year Ended September 30, 2009

NOTE 4 – CONTINGENCIES

Grant monies received and disbursed by the County are for specific purposes and are subject to review by the 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
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
Year Ended September 30, 2009

SECTION 1- SUMMARY OF AUDITORS' RESULTS

Financial Statements

Type of auditors' reports issued: Unqualified

Internal Control over Financial Reporting:

Material weakness(es) identified? yes x no

Significant deficiency(ies) identified that are
not considered to be material weaknesses? x yes no

Noncompliance material to financial statements
noted? yes x no

Federal and State Awards

Internal Control over major programs and major projects:

Material weakness(es) identified? yes x no

Significant deficiency(ies) identified that are
not considered to be material weaknesses? x yes no

Type of auditors' report issued on compliance
for major federal programs and major state projects: Unqualified

Any audit findings disclosed that are required
to be reported in accordance with section 510(a)
of Circular A-133? x yes no

Any audit findings disclosed that are required to be
reported in accordance with Chapter 10.550, Rules of
the Auditor General? yes x no

BROWARD COUNTY, FLORIDA
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
Year Ended September 30, 2009

SECTION 1- SUMMARY OF AUDITORS' RESULTS - Continued

Identification of major programs/projects tested:

FEDERAL:

<u>CFDA</u>	<u>Name of Federal Program or Clusters</u>
14.228	Department of Housing and Urban Development Office of Community Planning and Development – Community Development Block Grants / State’s program and Non-Entitlement Grants in Hawaii
14.235	Department of Housing and Urban Development Office of Community Planning and Development – Supportive Housing Program
16.Unknown	Department of Justice
16.588 & ARRA.16.588	Department of Justice Violence Against Women Office – Violence Against Women Formula Grants
16.800 & ARRA.16.800	Department of Justice Recovery Act – Internet Crimes against Children Task Force Program (ICAC)
20.106 & ARRA.20.106	Department of Transportation Federal Aviation Administration – Airport Improvement Program
20.205	Department of Transportation Federal Highway Administration – Highway Planning and Construction Cluster: Highway Planning and Construction
20.500 & 20.507	Department of Transportation Federal Transit Administration – Federal Transit Cluster: Federal Transit – Capital Investments Grants & Federal Transit – Formula Grants
93.558	U.S. Department of Health and Human Services – TANF Cluster: Temporary Assistance for Needy Families

BROWARD COUNTY, FLORIDA
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
Year Ended September 30, 2009

SECTION II—FINANCIAL STATEMENT FINDINGS

Rachlin, LLP reported the following significant deficiencies:

CURRENT YEAR COMMENTS AND RECOMMENDATIONS

Significant Deficiencies

2009-01 Capital Assets

Criteria

The establishment and maintenance of accurate accounting records for capital assets are necessary to help assure that the County's capital assets are not stolen, misused or subject to undue wear and tear. These records are a necessary element in an on-going governmental capital asset repair and preventative maintenance program and enhance efforts to obtain optimum insurance coverage.

Condition

In the 2009 fiscal year, County personnel performed an analysis of the equipment category and determined that prior period adjustments of approximately \$35 million and \$9 million to the cost and accumulated depreciation of equipment was required. Additionally, prior period adjustments were determined to be required to the accumulated depreciation for approximately \$3 million and \$7 million for buildings and improvements, respectively.

The initial capital asset roll-forward provided by the County did not reflect the correct additions or deletions by asset category for cost or accumulated depreciation. Our audit procedures disclosed that the capital asset roll-forward included buildings and improvement additions that did not reconcile to the expenditures of the respective funds. We also noted that the beginning balances of the accumulated depreciation on the schedule by asset category did not agree to the amounts reported in the prior year. Further, the deletions to all asset categories were not properly reflected.

Cause

The cause is the lack of maintaining the records properly and not reconciling the amounts in the detailed supporting schedules to the amounts recorded.

Effect

The potential effect was that the financial statements could have been materially misstated.

BROWARD COUNTY, FLORIDA
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
Year Ended September 30, 2009

SECTION II—FINANCIAL STATEMENT FINDINGS - Continued

CURRENT YEAR COMMENTS AND RECOMMENDATIONS – Continued

Recommendation

We recommend that, in the ensuing fiscal year, Finance Department personnel should set up the new acquired capital asset system with the amounts from the audited financial statements and accurately track asset additions, deletions and calculations of depreciation. This record keeping should be kept current and reconciled monthly.

Views of Responsible Officials and Planned Corrective Action

The County's capital assets include land, equipment and buildings with an historical cost of \$2.6 billion and more than forty thousand individual records. We have determined that the tables associated with the report writer were incorrectly configured. This error caused the duplication of costs at each charge-point for those assets whose costs were split among funding sources. The condition caused an overstatement of historical cost and accumulated depreciation. An adjustment was made to reconcile the detail records with the general ledger and software which remedies this condition and incorporates many efficiencies has been acquired and is being implemented.

2009-02 Port Everglades

Criteria

All agreements that result in reimbursements to the County should be scrutinized to ensure that revenue recognition is appropriate.

Condition

In the 2008 fiscal year, a receivable and a capital contribution was recorded for construction costs incurred that were to be reimbursed to the Port pursuant to an agreement with a cruise company. In the 2009 year, it was determined that these capital cost recovery charges will be paid as part of the guaranteed minimum payments based on passenger movements, and accordingly, revenue should be recognized as payment received. As such, a prior period adjustment of approximately \$5.4 million was recorded to adjust the prior year receivable improperly recorded.

Cause

The cause was a misunderstanding of the final agreement and the reimbursement process.

Effect

The effect was that revenue was not properly recognized.

BROWARD COUNTY, FLORIDA
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
Year Ended September 30, 2009

SECTION II—FINANCIAL STATEMENT FINDINGS - Continued

CURRENT YEAR COMMENTS AND RECOMMENDATIONS – Continued

Recommendation

We recommend that the Port continue to recognize revenue related to this agreement based on passenger movements and actual payments received.

View of Responsible Individuals

The Port concurs that revenue will continue to be recognized based on passenger movements and actual payments received.

SECTION III—FEDERAL AWARDS AND STATE PROJECTS FINDINGS AND QUESTIONED COSTS

We consider the following in Broward County's internal control over the Schedule of Expenditures of Federal Awards, State Financial Assistance, and Other Awards to be significant deficiencies:

09-1 Schedule of Expenditures

Criteria or Specific Requirements

The County should provide a materially accurate Schedule of Expenditures of Federal Awards, State Financial Assistance, and Other Awards (the "Schedule") prior to the planning phase of the OMB Circular A-133 Compliance and State of Florida Single Audits (the "single audit").

Condition

Historically, the Schedule has been revised several times during the single audit with it being finalized after the start of fieldwork. Primarily, this is due to the following:

- 1) Not all grant-related expenditures are recorded in the designated sequence of grant fund accounts in the general ledger, and
- 2) Accruals for grant expenditures are not booked by some County departments, or are not accurate or complete.

BROWARD COUNTY, FLORIDA
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
Year Ended September 30, 2009

SECTION III—FEDERAL AWARDS AND STATE PROJECTS FINDINGS AND QUESTIONED COSTS - Continued

09-1 Schedule of Expenditures - Continued

As a result, it is a very difficult and time consuming task to agree the Schedule to the general ledger to ensure its accuracy and completeness. In addition, there are timing differences because of the inaccuracy of accruals.

Context

The County does not have clear procedures in place to ensure that all grant expenditures are recorded in grant-designated accounts nor are there procedures for timely accruing grant expenditures to ensure their completeness in the Schedule.

Effect

This issue raises concern as to the completeness of the Schedule and indicates a significant deficiency in internal controls. An incomplete and inaccurate Schedule may affect audit timing and may yield additional audit work to be performed culminating in the reissue of single audit reports and revisions to already filed data collection forms. The end result could lead to reimbursement of grant funds to grantors and/or a decrease in grant funding.

Recommendation

The County should institute policies, procedures and training to ensure that federal program and state project expenditures are coded to grant-designated accounts and are reconciled periodically. We recommend that appropriate grant personnel reconcile expenditures per the general ledger to state and federal agency supporting documentation. The reconciliations should be submitted to the accounting department for review. The County should determine a reasonable and effective timeline for this process, but we recommend that it be started no later than June of each fiscal year based on "preliminary" information, and updated through the completion of the Schedule. The County should designate specific personnel to agree the Schedule to grant accounts in the general ledger, reconciling any differences and making corrections as necessary, before single audit planning.

Views of Responsible Officials

Staff concurs with the recommendation. Accounting will coordinate the coding of budget resolutions to facilitate general ledger reconciliation and will conduct mandatory training at year end with all involved staff to ensure accruals, accounting entries and any other relevant matters are clarified and understood.

BROWARD COUNTY, FLORIDA
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
Year Ended September 30, 2009

09-F1 Department of Transportation Grants

Criteria or Specific Requirement

The Florida Department of Transportation (“FDOT”) has determined that certain expenditures were not recorded in the period they were incurred or were not reported at all.

Condition

During FDOT’s audit in fiscal year ended September 30, 2009, it was noted that the Schedule was understated in some years and overstated in others as the County was not properly reflecting expenses as incurred. The misstatements affect fiscal years ended September 30, 2004 to 2008.

Context

The County does not have a formal process in place for obtaining complete and accurate information from project managers regarding expenditures incurred during the fiscal year to ensure the complete capture of the expenditures in the Schedule.

Effect

FDOT cannot properly account for the use of federal funds passed through to the County. In addition, if the Schedule is materially misstated, high risk programs may go untested. Based on the results of its 2009 audit, FDOT has requested that the County revise its Schedule for each of the years containing misstatements. We must then re-perform procedures to determine whether or not the originally-computed single audit thresholds remain valid and must determine the extent to which additional audit work, if any, must be performed. The revision of the Schedules for submission to FDOT may require the re-issuance of the single audits and revision to the data collection forms for any or all of the fiscal years ended 2004 to 2008, if deemed significant.

Recommendation

We recommend that the program administrators pay attention to the dates of invoices received, and dates services were rendered or goods purchased. Expenditures should be accrued for all unpaid invoices, and estimated and accrued for all unbilled items at year end. All expenditures are to be recorded in the general ledger and reflected in the Schedule in the proper period.

Views of Responsible Officials

Staff concurs with the recommendation and program administrators will require vendors to invoice for goods and services within ten days of year end to ensure that expenditures are recorded in the proper period.

BROWARD COUNTY, FLORIDA
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
Year Ended September 30, 2009

09-F2 CFDA #20.500

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

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) Ref: DOL (40 USC 3141-3144, 3146, and 3147 (formerly 40 USC 276a to 276a-7)).

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, a requirement that the contractor or subcontractor comply with the requirements of the Davis-Bacon Act and the DOL regulations (29 CFR part 5, Labor Standards Provisions Applicable to Contracts Governing Federally Financed and Assisted Construction). 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) (29 CFR sections 5.5 and 5.6). This reporting is often done using Optional Form WH-347, which includes the required statement of compliance (OMB No. 1215-0149).

Condition

During fiscal year 2009, there was no evidence that monitoring of contracts for compliance with the Davis Bacon Act had taken place.

Context

The County did not perform a specific compliance requirement under the grant agreement due to the lack of manpower.

Effect

The lack of compliance by the County under the grant agreement may warrant the awarding agency to withhold funding or substantially reduce funding to the County for this non-compliance.

BROWARD COUNTY, FLORIDA
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
Year Ended September 30, 2009

SECTION III—FEDERAL AWARDS AND STATE PROJECTS FINDINGS AND QUESTIONED COSTS - Continued

09-F2 CFDA #20.500 - Continued

Recommendation

We recommend that the County identify a responsible person to implement monitoring procedures to ensure that the provisions of the Davis-Bacon Act are complied with.

Views of Responsible Officials

Transit staff concurs that it was out of compliance during 2009 with Davis-Bacon monitoring requirements. The non-compliance became known in 2010 and staff is currently addressing the issue through compliance checklists. Once the checklists have been finalized, Accounts Payable staff will be trained to look for these lists as a condition of processing the invoice for payment. Research and analysis of our current procedures also determined that a change in the standard procurement/solicitation documents will be required to ensure *actual* wage rates are included rather than being included by reference.

09-F3 CFDA #14.235

U.S. Department of Housing and Urban Development – Supportive Housing Program

Criteria or Specific Requirements

In accordance with the contract agreement between the County and the Provider, Section 7.8 and 7.9 states that “in the event of termination, all finished or unfinished documents, data, photographs, reports prepared, and any other assets secured by CONTRACTOR with COUNTY funds under this Agreement shall be returned to COUNTY. Also, in the event this Agreement is terminated, any compensation payable by COUNTY shall be withheld until all documents are provided to COUNTY pursuant to Article 9, Ownership of Documents and all tangible property and equipment is returned to COUNTY pursuant to Section 3.2 of this Agreement.”

Condition

The documentation from the service provider whose contract was terminated by letter dated June 2009 was not returned to the County as outlined in Section 7.9. However, the County paid the provider the sums outstanding at termination without receipt of the documentation.

BROWARD COUNTY, FLORIDA
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
Year Ended September 30, 2009

SECTION III—FEDERAL AWARDS AND STATE PROJECTS FINDINGS AND QUESTIONED COSTS - Continued

09-F3 CFDA #14.235 - Continued

Context

The County did not adhere to the contract it has in place with the provider and has paid \$433,628 in outstanding invoices before receiving the outstanding documentation. This non-compliance of its own contract may cause other providers to expect the same treatment if and when their contracts have to be terminated for cause.

Effect

The reimbursement of funds to the County from the federal agency may be overstated as the County, without the provider's records, cannot be sure that the claims from the provider are valid and accurate.

Recommendation

We recommend that the various sanctions and provisions identified in the grant agreement be complied with by the County. Failure to enforce the provisions of the contract may set a trend to providers that the County's contracts are not enforceable.

Views of Responsible Officials

Staff concurs that it did not adhere to the terms of the contract with the provider by not requiring the return of all documents prior to remitting payment for services rendered. Staff will ensure that the terms of its contracts will be enforced.

09-F4 CFDA #14.235

**U.S. Department of Housing and Urban Development – Supportive Housing Program
Criteria or Specific Requirements**

The agency is required to maintain financial procedures and support documents in accordance with generally accepted accounting principles to account for the receipts and expenditures of funds.

BROWARD COUNTY, FLORIDA
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
Year Ended September 30, 2009

SECTION III—FEDERAL AWARDS AND STATE PROJECTS FINDINGS AND QUESTIONED COSTS - Continued

09-F4 CFDA #14,235 - Continued

Condition

The County was unable to locate the Line of Credit Control System (LOCCS) forms for months noted in the following schedule for the reasons noted below:

	<u>Provider/Contractor</u>	<u>Contractor #</u>	<u>Month of Service</u>	<u>LOCCS form not located</u>
1	Volunteers of America	FL 14B70-1004	Dec - 08	\$ 17,812
2	Volunteers of America	FL 14B70-1004	Aug - 09	\$ 18,852
3	Volunteers of America	FL 14B70-1004	Sep - 09	\$ 20,474
4	Homeless Initiative Partnership	FL0248B4D010801	Aug - 09 - Sep - 09	\$ 108,478
				<u>\$ 165,616</u>

Reason for LOCCS form not provided for review:

- 1 LOCCS form prepared, but could not be found at the time of review
- 2 LOCCS claim prepared, but not called in to HUD at the time of our review
- 3 LOCCS claim prepared, but not called in to HUD at the time of our review
- 4 LOCCS claim form not prepared at the time of our review

Context

The grant agreement requires that all records be maintained and available for inspection, review or audit at all reasonable times.

Effect

The County risks being determined non-compliant in the event of inspection, review or audit if the reimbursement files and the supporting documents are not available.

Recommendation

We recommend that the program director maintain all records and files intact for the period required under the grant agreement.

BROWARD COUNTY, FLORIDA
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
Year Ended September 30, 2009

SECTION III—FEDERAL AWARDS AND STATE PROJECTS FINDINGS AND QUESTIONED COSTS - Continued

09-F4 CFDA #14.235 - Continued

Views of Responsible Officials

Staff concurs that Accounting's copy of one LOCCS form was missing at the time of review, although the copy retained by Human Services was available and was provided to the auditors. As noted by the auditors, the other three draws had not been completed and, therefore, the LOCCS forms had not yet been prepared. Staff agrees that the draws will be made on a timely basis.

09-F5 CFDA #14.235

U.S. Department of Housing and Urban Development – Supportive Housing Program

Criteria or Specific requirement

OMB Circular A-133 Section .205 states that the determination of when an award is expended should be based on when the activity related to the award occurs.

Condition

The Schedule of Expenditures of Federal Awards, State Financial Assistance and Other Awards ("Schedule") included invoices for the period June 2008 through September 2008 and, thus, overstated expenditures for fiscal year 2009 by \$383,933.

Context

Program administrators should impress upon their vendors the importance of receiving timely invoices. Based on OMB Circular A-133 guide on when an expenditure is expended, program administrators should estimate expenses for invoices not yet received from their vendors in order to make the Schedule as complete as possible.

Effect

If the Schedule is materially overstated or understated, programs that may have been in the Type A category to be tested based on dollar value may not be tested, as the value distinguishing between a Type A and Type B programs may be erroneously calculated. As a result of this erroneous calculation, high risk programs may go untested.

BROWARD COUNTY, FLORIDA
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
Year Ended September 30, 2009

SECTION III—FEDERAL AWARDS AND STATE PROJECTS FINDINGS AND QUESTIONED COSTS - Continued

09-F5 CFDA#14.235 - Continued

Recommendation

We recommend that the program administrators pay attention to the dates of invoices received and, in particular, estimate expenditure on outstanding invoices as the County closes its year.

Views of Responsible Officials

Staff concurs that program staff will require vendors to invoice for goods and services within ten days of year end so that expenditures are recorded in the proper period.

09-F6 CFDA # 20.205

Department of Transportation – Highway Planning and Construction

Criteria or Specific requirement

OMB Circular A-133 Section .205 states that the determination of when an award is expended should be based on when the activity related to the award occurs.

Condition

1. Each quarter in support of payroll billings to Florida Department of Transportation (FDOT), the general ledger payroll detail is provided to the Administrator. Timesheets are prepared by Metropolitan Planning Organization (MPO) employees, and the tasks for each project are identified. However, the timesheets and time spent on each task are not the basis for the quarterly payroll billings to the FDOT.
2. There was a difference between the expenditures recorded in the general ledger at September 30, 2009 and the amount billed to FDOT under contract #A5358-FDOT Unified Program of approximately \$102, 000. The difference was expenditures incurred for the period July to September 2009, but not recorded in the general ledger and, subsequently, an understatement of expenditures in the Schedule.

BROWARD COUNTY, FLORIDA
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
Year Ended September 30, 2009

SECTION III—FEDERAL AWARDS AND STATE PROJECTS FINDINGS AND QUESTIONED COSTS - Continued

09-F6 CFDA # 20.205 - Continued

Context

If an employee spends less than 100% of his/her time on a specific project, the employee's time should be charged to the grant based on actual time spent versus a calculated percentage. Actual time spent should be the basis for quarterly billings.

Based on OMB Circular A-133 guide on when an expenditure is recorded, program administrators should estimate expenses for invoices not yet received from vendors in order to make the Schedule as complete as possible.

Effect

The time spent on a project as per the timesheet cannot be linked to the costs billed to FDOT for this project. Also, the Schedule was significantly understated because expenditures were not recorded as incurred.

Recommendation

We recommend that the program administrators make an effort to utilize the employees' timesheets in deriving costs billed to the grant. We further recommend that the administrators consult with their vendors to issue timely invoices or the administrators should estimate expenditures that have incurred.

Views of Responsible Officials

MPO staff agrees that timesheets should reflect the hours spent on tasks, that the timesheets need to be reconciled with payroll records to establish actual costs and that those costs are to be billed to FDOT. Staff concurs that it will review expenditures at year end and accrue for any products and services which have not been invoiced.

BROWARD COUNTY, FLORIDA
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
Year Ended September 30, 2009

SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS

08-F1 CFDA 20,106 & CSFA 55,004

U.S. Department of Transportation – FAA Airport Improvement Program

Florida Department of Transportation – Aviation Development Grant

Criteria or Specific Requirements

Each department should provide a schedule of materially accurate grant program expenditures for the fiscal year under audit.

Condition

Program and project expenditures on the Schedule of Federal Awards, State Financial Assistance and Other Awards (“SEFA”) managed by the Aviation Department were reported based on cash receipts. Although expenditures and revenues were properly recorded for financial statement purposes, the Aviation Department incorrectly reported cash receipts instead of expenditures on the SEFA.

Context

The section of the SEFA relating to the Aviation Department was presented based on cash receipts. Generally accepted accounting principles and the Governmental Accounting Standards Board require that proprietary fund revenues and expenditures be presented on an accrual basis. OMB Circular A-133, *Audits of States, Local Governments, and Non-Profit Organizations* and the Florida Single Audit Act require that the SEFA reflect grant expenditures for the audit year.

Effect

While, in the current year, the final adjustment necessary to properly reflect expenditures on the SEFA was immaterial, the potential effect in future years could be significant if amounts are not accounted for and recorded properly.

Recommendation

We recommend that the Aviation Department ensure that the SEFA reflects program and/or project expenditures made in the year under audit for proper cut-off. The grant administrator or designee should determine that the expenditures reported on the SEFA reconcile to and are supported by general ledger balances. The County’s grant accountant should determine that the departments have properly reconciled grant expenditure amounts to the general ledger.

BROWARD COUNTY, FLORIDA
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
Year Ended September 30, 2009

SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS - Continued

08-F1 CFDA 20.106 & CSFA 55.004 - Continued

Management's Response

Staff concurs with the recommendation and the Aviation Department has changed its procedures for reporting grant expenditures. In the future, it will also provide to the grant account a reconciliation of the general ledger with the reported grant expenditures.

Current Status

Resolved.



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To the Board of County Commissioners
Broward County, Florida:

In planning and performing our audit of the Schedule of Expenditures of Federal Awards, State Financial Assistance, and Other Awards (the "Schedule") of Broward County, Florida (the "County") as of and for the year ended September 30, 2009, in accordance with auditing standards generally accepted in the United States of America, we considered the County's internal control over financial reporting (internal control) as a basis for designing our auditing procedures for the purpose of expressing our opinions on the Schedule, but not for the purpose of expressing an opinion on the effectiveness of the County's internal control. Accordingly, we do not express an opinion on the effectiveness of the County's internal control.

Our consideration of internal control was for the limited purpose described in the preceding paragraph and would not necessarily identify all deficiencies in internal control that might be significant deficiencies or material weaknesses.

A *control deficiency* exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent or detect misstatements on a timely basis. A *significant deficiency* is a control deficiency, or a combination of control deficiencies, that adversely affects the entity's ability to initiate, authorize, record, process, or report financial data reliably in accordance with generally accepted accounting principles such that there is more than a remote likelihood that a misstatement of the entity's financial statements that is more than inconsequential will not be prevented or detected by the entity's internal control. However, as discussed in the following pages, we identified certain deficiencies in internal control that we consider to be *control deficiencies*.

A *material weakness* is a significant deficiency, or combination of significant deficiencies, that results in more than a remote likelihood that a material misstatement of the financial statements will not be prevented or detected by the entity's internal control over financial reporting.

Member

Florida Institute of Certified Public Accountants
New York State Society of Certified Public Accountants
American Institute of Certified Public Accountants

This communication is intended solely for the information and use of the Board of County Commissioners, management of the County, and federal and state awarding agencies and pass-through entities, and is not intended to be and should not be used by anyone other than these specified parties.

S. Davis & Associates, P.A.

Hollywood, Florida
June 30, 2010

**BROWARD COUNTY, FLORIDA
MANAGEMENT LETTER COMMENTS
Year ended September 30, 2009**

09-F1 CFDA #14.235

U.S. Department of Housing and Urban Development – Supportive Housing Program

Criteria or Specific Requirements

Management should institute a tracking system for when reports are due from various providers, to ensure reports are received and are on time.

Condition

Management is not able to view due dates of reports at a glance and whether or not the providers are submitting the required documentation in a timely manner.

Context

A tracking system noting the type of report and the date of submission is strongly encouraged. This will enable the program administrator to obtain information from providers in a timely manner. Those providers, who are non-compliant, can be easily be determined and follow-up calls can be made to ensure that the required documents are submitted.

Effect

Without having such a system in place, important documentation that the provider should have on file and updated might lapse and may go undetected. This could cause the County to reimburse the agency for funds received or lose its funding under the program for noncompliance of adequately monitoring subrecipients.

Recommendation

We recommend that a tracking system be established and properly maintained to remind staff when reports are due and received.

Views of Responsible Officials

Staff concurs that a tracking system indicating the due date and completion date or required reports would be useful management tool and they have implemented this process.

**BROWARD COUNTY, FLORIDA
MANAGEMENT LETTER COMMENTS
Year ended September 30, 2009**

09-F2 CFDA #14.235

U.S. Department of Housing and Urban Development – Supportive Housing Program

Criteria or Specific Requirements

The LOCCS forms required by HUD to be prepared for reimbursement claims are to be signed by the person calling in the claim to the HUD SNAP system. We further noted that the forms with relevant signatures and wire transfer confirmation numbers are not placed in the provider files, but are kept in the finance department.

Condition

A reviewer of the provider's file may not be aware that the claim for a particular month has been called into the HUD SNAP system as a copy of the signed form and confirmation are not kept in the provider file.

Context

The program administrator should review all files to ensure that all HUD claims are properly signed off and that the wire transfer confirmation numbers are kept in the provider file.

Effect

Without having such a system in place, the program administrator will not be able to determine whether a claim was made and if follow-up procedures with HUD needs to be taken.

Recommendation

We recommend that after the call is made into the HUD SNAP system, and all relevant signatures are affixed, a copy of the final LOCCS form with the signatures and confirmation number and/or the wire transfer details be placed in the provider's file.

Views of Responsible Officials

As noted in Finding 09-F5 CFDA#14.235, staff concurs and the Administrative Manager will provide the Grants Administrator with a fully executed LOCCS form for the contracts file after the draw has been completed.