

BROWARD COUNTY, FLORIDA
SINGLE AUDIT REPORT
FOR THE YEAR ENDED SEPTEMBER 30, 2017

BROWARD COUNTY, FLORIDA
SINGLE AUDIT REPORT
Year Ended September 30, 2017

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ANTHONY BRUNSON P.A.

CERTIFIED PUBLIC ACCOUNTANTS & BUSINESS ADVISORS

INDEPENDENT AUDITOR'S REPORT ON COMPLIANCE FOR EACH MAJOR FEDERAL PROGRAM AND STATE PROJECT AND REPORT ON INTERNAL CONTROL OVER COMPLIANCE IN ACCORDANCE WITH THE UNIFORM GUIDANCE AND CHAPTER 10.550, RULES OF THE AUDITOR GENERAL

Honorable Board of County Commissioners
Broward County, Florida

Report on Compliance for Each Major Federal Program and State Project

We have audited Broward County, Florida's (the "County") compliance with the types of compliance requirements described in the U.S. Office of Management and Budget ("OMB") *Compliance Supplement* and the requirements described in the Department of Financial Services State Projects Compliance Supplement that could have a direct and material effect on each of the County's major federal programs and state projects for the year ended September 30, 2017. The County's major federal programs and state projects are identified in the summary of auditor's results section of the accompanying Schedule of Findings and Questioned Costs.

Management's Responsibility

Management is responsible for compliance with the requirements of laws, regulations, contracts and grants applicable to its federal programs and state projects.

Auditor's Responsibility

Our responsibility is to express an opinion on compliance for each of the County's major federal programs and state projects based on our audit of the types of compliance requirements referred to above. We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; and the audit requirements of Title 2 U.S. *Code of Federal Regulations* Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance) and Chapter 10.550, *Rules of the Auditor General*. Those standards, the Uniform Guidance 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 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 on compliance for each major federal program and state project. However, our audit does not provide a legal determination of the County's compliance.



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Opinion on Each Major Federal and State Project

In our opinion, the County complied, in all material respects, with the types of compliance requirements referred to above that could have a direct and material effect on each of its major federal programs and state projects for the year ended September 30, 2017.

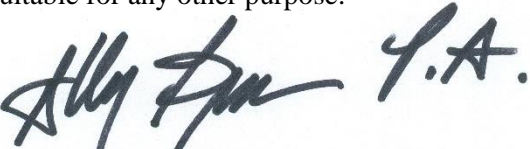
Report on Internal Control over Compliance

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

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

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

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


June 14, 2018



ANTHONY BRUNSON P.A.

CERTIFIED PUBLIC ACCOUNTANTS & BUSINESS ADVISORS

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

Honorable Board of County Commissioners
Broward County, Florida

We have audited the accompanying Schedule of Expenditures of Federal Awards and State Financial Assistance (the "Schedule") of Broward County, Florida (the "County") for the year ended September 30, 2017, and the related notes to the Schedule.

Management's Responsibility

Management is responsible for the preparation and fair presentation of this Schedule in accordance with accounting principles generally accepted in the United States of America; Title 2 U.S. *Code of Federal Regulations*, Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* ("Uniform Guidance"); and Chapter 10.550, *Rules of the Auditor General*; this includes the design, implementation and maintenance of internal control relevant to the preparation and fair presentation of the Schedule that is free from material misstatement, whether due to fraud or error.

Auditor's Responsibility

Our responsibility is to express an opinion on the Schedule 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 the Uniform Guidance, *Audits of States, Local Governments, and Non-Profit Organizations*; and Chapter 10.550, *Rules of the Auditor General*. Those standards, the Uniform Guidance and Chapter 10.550, *Rules of the Auditor General*, require that we plan and perform the audit to obtain reasonable assurance about whether the Schedule is free of material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the Schedule. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the Schedule, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the County's preparation and fair presentation of the Schedule in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the County's internal control. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the Schedule.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.



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Opinion in Relation to the Financial Statements

The Schedule is presented for the purpose of additional analysis, as required by the Uniform Guidance, and Chapter 10.550, *Rules of the Auditor General*, and is not a required part of the County's basic financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the financial statements. The information has been subjected to the auditing procedures applied in the audit of the financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the financial statements or to the financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the information is fairly stated, in all material respects, in relation to the financial statements taken as a whole.

Report on Audited Financial Statements

The financial statements of the governmental activities, the business-type activities, the aggregate discretely presented component units, each major fund, and the aggregate remaining fund information of the County as of and for the year ended September 30, 2017, were audited by other auditors, and they have issued their report thereon dated March 23, 2018. Their audit was performed for the purpose of forming opinions on the financial statements that collectively comprise the County's basic financial statements as a whole, and they issued unmodified opinions thereon.

In accordance with *Government Auditing Standards*, the other auditors have also issued a report dated March 23, 2018, on their consideration of the County's internal control over financial reporting and on their tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is to describe the scope of their testing of internal control over financial reporting and compliance, and the results of that testing, and not to provide opinions on the internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* and should be considered in assessing the results of our audit.

This report is intended solely for the information and use of the Board of County Commissioners, management, and specific legislative or regulatory bodies and is not intended to be, and should not be, used by anyone other than these specified parties.



June 14, 2018

**BROWARD COUNTY, FLORIDA
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
AND STATE FINANCIAL ASSISTANCE
YEAR ENDED SEPTEMBER 30, 2017**

| Federal Government Grants | | | | |
|--|----------------------|-----------------------------------|----------------------------|-----------------------------|
| <u>Federal Grantor/Pass-Through Grantor/Program or Cluster Title</u> | <u>CFDA</u> | <u>CONTRACT</u> | | <u>PASSED</u> |
| | <u>NUMBER</u> | <u>NUMBER/PASS-THROUGH</u> | <u>EXPENDITURES</u> | <u>THROUGH TO</u> |
| | | <u>ENTITY IDENTIFYING</u> | | <u>SUBRECIPIENTS</u> |
| | | <u>NUMBER</u> | | |
| <i>Department of Commerce, National Oceanic and Atmospheric Administration</i> | | | | |
| Habitat Conservation | | | | |
| Waste Tire Removal Project | 11.463 | NA12NMF4630069 | \$ 120,000 | \$ 120,000 |
| Total Program | | | <u>120,000</u> | <u>120,000</u> |
| <i>Total Department of Commerce, National Oceanic and Atmospheric Administration</i> | | | <u>120,000</u> | <u>120,000</u> |
| <i>Department of Housing and Urban Development</i> | | | | |
| CDBG/Entitlement Grants Cluster | | | | |
| Community Development Block Grant | 14.218 | B-12-UC-12-0001 | 17,491 | 273 |
| Community Development Block Grant | 14.218 | B-13-UC-12-0001 | 42,870 | 42,364 |
| Community Development Block Grant | 14.218 | B-14-UC-12-0001 | 254,921 | 182,688 |
| Community Development Block Grant | 14.218 | B-15-UC-12-0001 | 821,814 | 590,135 |
| Community Development Block Grant | 14.218 | B-16-UC-12-0001 | 741,183 | 250,377 |
| Community Development Block Grant - Program Income | 14.218 | N/A | 130,367 | - |
| Neighborhood Stabilization Grant | 14.218 | B-08-UN-12-0002 | 214,615 | 1,852 |
| Neighborhood Stabilization Grant- Program Income | 14.218 | B-08-UN-12-0002 | 68,457 | - |
| Neighborhood Stabilization Grant | 14.218 | B-11-UN-12-0002 | 368,849 | 306,045 |
| Sub Total Direct Program | | | <u>2,660,567</u> | <u>1,373,734</u> |
| Pass-Through City of Pompano Beach | | | | |
| Community Development Block Grant | 14.218 | Agreement | 10,711 | - |
| Sub Total Indirect Program | | | <u>10,711</u> | <u>-</u> |
| Total CDBG/Entitlement Grants Cluster | | | <u>2,671,278</u> | <u>1,373,734</u> |
| Emergency Solutions Grant Program | | | | |
| Emergency Shelter Grant FY16 | 14.231 | JPZ28 | 130,099 | 128,363 |
| Emergency Shelter Grant FY17 | 14.231 | JPZ28 | 17,108 | 17,108 |
| Emergency Shelter Grant FY15 | 14.231 | E-15-UC-12-0013 | 19,023 | 16,548 |
| Emergency Shelter Grant FY16 | 14.231 | E-16-UC-12-0013 | 166,478 | 86,210 |
| Total Program | | | <u>332,708</u> | <u>248,229</u> |
| HOME Investment Partnership Program | | | | |
| HOME-Program Income 11/12 | 14.239 | M-12-DC-12-0201 | 2,441 | - |
| HOME-Program Income 15/16 | 14.239 | M-15-DC-12-0201 | 76,693 | - |
| HOME-Program Income 16/17 | 14.239 | M-17-DC-12-0201 | 51,375 | - |
| HOME Investment Partnership Program | 14.239 | M-08-DC-12-0201 | 10,063 | 10,063 |
| HOME Investment Partnership Program | 14.239 | M-10-DC-12-0201 | 1,203 | - |
| HOME Investment Partnership Program | 14.239 | M-11-DC-12-0201 | 204,176 | 204,176 |
| HOME Investment Partnership Program | 14.239 | M-12-DC-12-0201 | 193,048 | 193,048 |
| HOME Investment Partnership Program | 14.239 | M-13-DC-12-0201 | 253,689 | 252,318 |
| HOME Investment Partnership Program | 14.239 | M-14-DC-12-0201 | 416,883 | 413,507 |
| HOME Investment Partnership Program | 14.239 | M-15-DC-12-0201 | 840,571 | 427,547 |
| HOME Investment Partnership Program | 14.239 | M-17-DC-12-0201 | 266,606 | 41,729 |
| Total Program | | | <u>2,316,748</u> | <u>1,542,388</u> |
| Continuum of Care Program | | | | |
| Homeless Families - Continuum of Care Program | 14.267 | FL0245L4D011405 | 121,210 | 120,272 |
| Homeless Families - Continuum of Care Program | 14.267 | FL0245L4D011506 | 226,951 | 218,923 |
| Homeless Families - Continuum of Care Program | 14.267 | FL0248L4D011609 | 5,307 | - |
| Homeless Families - Continuum of Care Program | 14.267 | FL0248L4D011508 | 813,912 | 790,408 |
| Homeless Families - Continuum of Care Program | 14.267 | FL0249L4D011508 | 224,377 | 219,528 |
| Homeless Families - Continuum of Care Program | 14.267 | FL0249L4D011609 | 21,102 | 18,172 |
| Homeless Families - Continuum of Care Program | 14.267 | FL0251L4D011508 | 872,672 | 872,672 |

See Notes to Schedule.

**BROWARD COUNTY, FLORIDA
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
AND STATE FINANCIAL ASSISTANCE
YEAR ENDED SEPTEMBER 30, 2017**

| Federal Government Grants | CFDA | CONTRACT | | PASSED |
|--|---------------|----------------------------|---------------------|----------------------|
| Federal Grantor/Pass-Through Grantor/Program or Cluster Title | NUMBER | NUMBER/PASS-THROUGH | EXPENDITURES | THROUGH TO |
| | | ENTITY IDENTIFYING | | SUBRECIPIENTS |
| | | NUMBER | | |
| <i>Department of Housing and Urban Development (continued)</i> | | | | |
| Continuum of Care Program (continued) | | | | |
| Homeless Families - Continuum of Care Program | 14.267 | FL0251L4D011609 | \$ 218,305 | \$ 218,305 |
| Homeless Families - Continuum of Care Program | 14.267 | FL0252L4D011508 | 357,963 | 350,056 |
| Homeless Families - Continuum of Care Program | 14.267 | FL0252L4D011609 | 37,560 | 33,088 |
| Homeless Families - Continuum of Care Program | 14.267 | FL0254L4D011407 | 57,524 | - |
| Homeless Families - Continuum of Care Program | 14.267 | FL0254L4D011508 | 325,875 | - |
| Homeless Families - Continuum of Care Program | 14.267 | FL0257L4D011508 | 392,544 | 392,544 |
| Homeless Families - Continuum of Care Program | 14.267 | FL0257L4D011609 | 92,840 | 92,840 |
| Homeless Families - Continuum of Care Program | 14.267 | FL0258L4D011407 | 75,384 | 75,384 |
| Homeless Families - Continuum of Care Program | 14.267 | FL0258L4D011508 | 730,281 | 730,281 |
| Homeless Families - Continuum of Care Program | 14.267 | FL0364L4D011506 | 99,967 | - |
| Homeless Families - Continuum of Care Program | 14.267 | FL0364L4D011607 | 156,337 | - |
| Homeless Families - Continuum of Care Program | 14.267 | FL0366L4D011506 | 226,607 | 226,607 |
| Homeless Families - Continuum of Care Program | 14.267 | FL0366L4D011607 | 58,174 | 58,174 |
| Homeless Families - Continuum of Care Program | 14.267 | FL0401L4D011505 | 179,550 | 179,550 |
| Homeless Families - Continuum of Care Program | 14.267 | FL0464L4D011402 | 323,424 | 320,607 |
| Homeless Families - Continuum of Care Program | 14.267 | FL0464L4D011503 | 139,503 | 131,340 |
| Homeless Families - Continuum of Care Program | 14.267 | FL0465L4D011402 | 43,079 | - |
| Homeless Families - Continuum of Care Program | 14.267 | FL0465L4D011503 | 141,747 | - |
| Homeless Families - Continuum of Care Program | 14.267 | FL0477L4D011401 | 91,162 | 89,667 |
| Homeless Families - Continuum of Care Program | 14.267 | FL0477L4D011502 | 181,126 | 172,866 |
| Homeless Families - Continuum of Care Program | 14.267 | FL0497L4D011401 | 120,112 | 119,313 |
| Homeless Families - Continuum of Care Program | 14.267 | FL0497L4D011502 | 276,199 | 265,550 |
| Homeless Families - Continuum of Care Program | 14.267 | FL0498L4D011401 | 82,713 | 82,054 |
| Homeless Families - Continuum of Care Program | 14.267 | FL0498L4D011502 | 210,742 | 202,118 |
| Homeless Families - Continuum of Care Program | 14.267 | FL0533L4D011400 | 24,257 | - |
| Homeless Families - Continuum of Care Program | 14.267 | FL0534L4D011501 | 211,506 | 211,506 |
| Homeless Families - Continuum of Care Program | 14.267 | FL0535L4D011400 | 47,755 | 47,174 |
| Homeless Families - Continuum of Care Program | 14.267 | FL0535L4D011501 | 209,376 | 201,555 |
| Homeless Families - Continuum of Care Program | 14.267 | FL0591L4D011500 | 149,211 | - |
| Total Program | | | <u>7,546,354</u> | <u>6,440,554</u> |
| Total Department of Housing and Urban Development | | | <u>12,867,088</u> | <u>9,604,905</u> |
| <i>Department of Justice</i> | | | | |
| Missing Alzheimer's Disease Patient Assistance | | | | |
| Missing Alzheimer's Disease Patient Assistance | 16.015 | 2015-SJ-BX-0003 | <u>17,966</u> | <u>-</u> |
| Total Program | | | <u>17,966</u> | <u>-</u> |
| Missing Children's Assistance | | | | |
| 2015 (ICAC) - Internet Crimes Continuation | 16.543 | 2015-MC-FX-K008 | <u>323,480</u> | <u>-</u> |
| Total Program | | | <u>323,480</u> | <u>-</u> |
| Victims of Crime Act (VOCA) | | | | |
| Pass-Through Florida Office of the Attorney General | | | | |
| Crime Victim Assistance | 16.575 | VOCA-2016 BSO-00497 | <u>69,333</u> | <u>-</u> |
| Total Program | | | <u>69,333</u> | <u>-</u> |
| Violence Against Women Formula Grants | | | | |
| Pass-Through Florida Coalition Against Domestic Violence | | | | |
| 2016-2017 InVest Grant Award | 16.588 | 17-8007-LE-INV | 111,099 | - |
| 2017-2018 InVest Grant Award | 16.588 | 18-8007-LE-INV | <u>37,500</u> | <u>-</u> |
| Total Program | | | <u>148,599</u> | <u>-</u> |

See Notes to Schedule.

**BROWARD COUNTY, FLORIDA
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
AND STATE FINANCIAL ASSISTANCE
YEAR ENDED SEPTEMBER 30, 2017**

| Federal Government Grants | CFDA | CONTRACT | | PASSED |
|---|---------------|----------------------------|---------------------|----------------------|
| Federal Grantor/Pass-Through Grantor/Program or Cluster Title | NUMBER | NUMBER/PASS-THROUGH | EXPENDITURES | THROUGH TO |
| | | ENTITY IDENTIFYING | | SUBRECIPIENTS |
| | | NUMBER | | |
| <i>Department of Justice (continued)</i> | | | | |
| BulletProof Vest Partnership Program | | | | |
| Bulletproof Vest 2014 | 16.607 | 2014 - BULLETPROOF | \$ 24,200 | \$ - |
| Bulletproof Vest 2015 | 16.607 | 2015 - BULLETPROOF | <u>21,324</u> | <u>-</u> |
| Total Program | | | <u>45,524</u> | <u>-</u> |
| PREA Program: Demonstration Projects to Establish "Zero Tolerance" Cultures for Sexual Assault in Correctional Facilities | | | | |
| PREA Program | 16.735 | 2014-RP-BX-0020 | <u>96,666</u> | <u>-</u> |
| Total Program | | | <u>96,666</u> | <u>-</u> |
| Edward Byrne Memorial Justice Assistance Grant Program | | | | |
| 2014 Justice Assistance Grant | 16.738 | 2014-DJ-BX-0394 | 145,062 | 6,252 |
| 2015 Justice Assistance Grant | 16.738 | 2015-DJ-BX-1021 | 118,142 | - |
| Edward Byrne Justice Assistance Grant | 16.738 | 2017-JAGC-BROW-6-H3-236 | 254,896 | - |
| Edward Byrne Justice Assistance Grant | 16.738 | 2017-JAGC-BROW-13-R3-260 | <u>17,955</u> | <u>-</u> |
| Sub Total Direct Program | | | <u>536,055</u> | <u>6,252</u> |
| Pass-Through Florida Department of Law Enforcement | | | | |
| Edward Byrne Justice Assistance Grant 15 | 16.738 | 2015-JAGC-3158 | 18,690 | - |
| Edward Byrne Justice Assistance Grant 16 | 16.738 | 2016-JAGD-BROW-4-H4-142 | 2,505 | - |
| Edward Byrne Justice Assistance Grant 17 | 16.738 | 2017-JAGC-BROW-3-F9-206 | 29,571 | 29,571 |
| Edward Byrne Justice Assistance Grant 17 | 16.738 | 2017-JAGC-BROW-1-F9-204 | 66,511 | 28,723 |
| Edward Byrne Justice Assistance Grant 17 | 16.738 | 2017-JAGC-BROW-2-F9-205 | <u>11,035</u> | <u>11,035</u> |
| Sub Total Indirect Program | | | <u>128,312</u> | <u>69,329</u> |
| Total Program | | | <u>664,367</u> | <u>75,581</u> |
| DNA Backlog Reduction Program | | | | |
| 2015 DNA Backlog Reduction Program | 16.741 | 2015-DN-BX-0092 | 164,107 | - |
| 2016 DNA Backlog Reduction Program | 16.741 | 2015-DN-BX-0102 | <u>317,734</u> | <u>-</u> |
| Total Program | | | <u>481,841</u> | <u>-</u> |
| Paul Coverdell Forensic Sciences Improvement Grant Program | | | | |
| Pass-Through Florida Department of Law Enforcement | | | | |
| 2016 Paul Coverdell Forensic Sciences | 16.742 | 2016-CD-BX-0030 | 19,784 | - |
| 2017 Paul Coverdell Forensic Sciences | 16.742 | 2017-CD-BX-0010 | <u>2,425</u> | <u>-</u> |
| Total Program | | | <u>22,209</u> | <u>-</u> |
| Improving the Investigation and Prosecution of Child Abuse and the Regional and Local Children's Advocacy Centers | | | | |
| Pass-Through National Children's Alliance | | | | |
| National Children's Alliance | 16.758 | 2-FTLA-FL-SA16 | <u>8,900</u> | <u>-</u> |
| Total Program | | | <u>8,900</u> | <u>-</u> |
| Body Worn Camera Policy and Implementation | | | | |
| Body Worn Cameras | 16.835 | 2016-BC-BX-K056 | <u>151,808</u> | <u>-</u> |
| Total Program | | | <u>151,808</u> | <u>-</u> |
| Equitable Sharing Program | | | | |
| Equitable Sharing Program | 16.922 | N/A | <u>1,316,989</u> | <u>419,889</u> |
| Total Program | | | <u>1,316,989</u> | <u>419,889</u> |
| Total Department of Justice | | | <u>3,347,682</u> | <u>495,470</u> |

See Notes to Schedule.

**BROWARD COUNTY, FLORIDA
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
AND STATE FINANCIAL ASSISTANCE
YEAR ENDED SEPTEMBER 30, 2017**

| Federal Government Grants | CFDA | CONTRACT | EXPENDITURES | PASSED |
|---|---------------|--|---------------------|---------------------------------|
| Federal Grantor/Pass-Through Grantor/Program or Cluster Title | NUMBER | NUMBER/PASS-THROUGH ENTITY IDENTIFYING NUMBER | | THROUGH TO SUBRECIPIENTS |
| <i>Department of Transportation</i> | | | | |
| Airport Improvement Program | | | | |
| FAA HWO SE Apron Rehab | 20.106 | 3-12-0029-009-2014 | \$ 82,349 | \$ - |
| FAA Implement Noise Mitigation | 20.106 | 3-12-0025-069-2012 | 13,401,947 | - |
| FAA T4 Aircraft Parking Apron | 20.106 | 3-12-0025-073-2014 | 898,308 | - |
| FAA Extend Runway 9R-27L - LOI#5 | 20.106 | 3-12-0025-075-2015 | 414,487 | - |
| FAA Implement Noise Mitigation | 20.106 | 3-12-0025-076-2015 | 13,161,194 | - |
| FAA FLL Part 150 Update | 20.106 | 3-12-0025-078-2016 | 119,953 | - |
| FAA FLL Airport Master Plan & ALP | 20.106 | 3-12-0025-079-2016 | 754,717 | - |
| FAA Extend Runway 9R-27L - LOI#7 | 20.106 | 3-12-0025-080-2017 | <u>20,000,000</u> | - |
| Total Program | | | <u>48,832,955</u> | - |
| Highway Planning and Construction Cluster | | | | |
| Pass-Through University of South Florida Board of Trustees | | | | |
| High Visibility Enforcement Program 16/17 | 20.205 | Letter of Agreement | 219,892 | - |
| Pass-Through Florida Department of Transportation | | | | |
| Ravenswood Road Construction | 20.205 | 433199-1-58/68-01 G-0935 | <u>560,968</u> | - |
| Total Highway Planning and Construction Cluster | | | <u>780,860</u> | - |
| Federal Transit Cluster | | | | |
| Federal Transit Capital Investment Grants | | | | |
| FTA Capital Assistance - Broward Blvd. Livability | 20.500 | FL-04-0149-01 | 53,837 | - |
| FTA Capital Assistance - Infrastructure Stop/Shelter | 20.500 | FL-04-0159-00 | 14,152 | - |
| FTA Capital Assistance - Onboard Camera System | 20.500 | FL-05-0117-00 | 7,500 | - |
| FTA Capital Assistance - DDA Streetscape HPP | 20.500 | FL-55-0004-00 | <u>276,842</u> | - |
| Total Program | | | <u>352,331</u> | - |
| Federal Transit Formula Grants | | | | |
| FTA Formula-Capital Projects - FY 2010 | 20.507 | FL-90-X736-00 | 160,097 | - |
| FTA Formula-Capital Projects - FY 2011 | 20.507 | FL-90-X836-00 | 411,435 | - |
| FTA Formula-Capital Projects - FY 2012 | 20.507 | FL-90-X837-00 | 4,394,083 | - |
| FTA Formula-Capital Projects - FY 2013 | 20.507 | FL-90-X835-00 | 139,894 | - |
| FTA Formula-Capital Projects - FY 2014 | 20.507 | FL-90-X844-00 | 1,055,573 | - |
| FTA Formula-Capital Projects - FY 2015 | 20.507 | FL-2017-081-00 | 678,279 | - |
| FTA Formula-Capital Projects - FY 2016 | 20.507 | FL-2018-027-00 | 5,119,165 | - |
| FTA Formula-MPO Stop/Shelter Enhancements | 20.507 | FL-95-X028-00 | 197,409 | - |
| FTA Formula-FTA Lauderdale Lakes Shelters Collaborative | 20.507 | FL-95-X045-00 | <u>765</u> | - |
| Total Program | | | <u>12,156,700</u> | - |
| State of Good Repair | | | | |
| Sec 5337 State of Good Repair FY 15 | 20.525 | FL-2017-090-00 | 423,053 | - |
| Sec 5337 State of Good Repair FY 16 | 20.525 | FL-2017-091-00 | <u>400,434</u> | - |
| Total Program | | | <u>823,487</u> | - |
| Total Federal Transit Cluster | | | <u>13,332,518</u> | - |
| Transit Services Programs Cluster | | | | |
| Pass-Through Florida Department of Transportation | | | | |
| Enhanced Mobility of Seniors and Individuals with Disabilities - Non-cash Item (See Note 8) | 20.513 | 435210-4-93-12 | <u>797,966</u> | - |
| Total Transit Services Programs Cluster | | | <u>797,966</u> | - |
| Total Department of Transportation | | | <u>63,744,299</u> | - |

See Notes to Schedule.

**BROWARD COUNTY, FLORIDA
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
AND STATE FINANCIAL ASSISTANCE
YEAR ENDED SEPTEMBER 30, 2017**

| Federal Government Grants | CFDA | CONTRACT NUMBER/PASS- THROUGH ENTITY | PASSED |
|---|----------------------|---|--|
| <u>Federal Grantor/Pass-Through Grantor/Program or Cluster Title</u> | <u>NUMBER</u> | <u>IDENTIFYING NUMBER</u> | <u>THROUGH TO SUBRECIPIENTS</u> |
| | | | <u>EXPENDITURES</u> |
| <i>Department of the Treasury</i> | | | |
| Equitable Sharing Program | 21.016 | N/A | \$ 754,997 |
| Total Program | | | 754,997 |
| <i>Total Department of the Treasury</i> | | | <u>754,997</u> |
| <i>National Endowment for the Arts</i> | | | |
| Promotion of the Arts - Grants to Organizations and Individuals | | | |
| Art Works | 45.024 | 15-6200-7014 | 12,550 |
| Total Program | | | 12,550 |
| <i>Total National Endowment for the Arts</i> | | | <u>12,550</u> |
| <i>Institute of Museum and Library Services</i> | | | |
| Library Services and Technology Act | | | |
| Pass-Through Florida Department of State, Division of Library and Information Services | | | |
| EMU Academy | 45.310 | 16-LSTA-B-01 | 80,000 |
| Total Program | | | 80,000 |
| <i>Total Institute of Museum and Library Services</i> | | | <u>80,000</u> |
| <i>Environmental Protection Agency</i> | | | |
| Air Pollution Control Program Support | | | |
| EPA 105 Air Pollution Control | 66.001 | A-00402615-4 | 396,375 |
| Total Program | | | 396,375 |
| Surveys, Studies, Research, Investigations, Demonstrations and Special Purpose Activities Relating to the Clean Air Act | | | |
| Particulate Matter 2.5 Ambient Air Monitoring Network | 66.034 | PM-96495815 | 78,417 |
| Community Scale Air Toxics Ambient Monitoring | 66.034 | XA-95491812 | 30,376 |
| Total Program | | | 108,793 |
| <i>Total Environmental Protection Agency</i> | | | <u>505,168</u> |
| <i>Department of Energy</i> | | | |
| Energy Efficiency and Renewable Energy Information Dissemination, Outreach, Training and Technical Analysis/Assistance (EERE) | | | |
| Rooftop Solar Challenge Grant | 81.117 | DE-EE0006309 | 305,600 |
| Total Program | | | 305,600 |
| <i>Total Department of Energy</i> | | | <u>305,600</u> |
| <i>U. S. Election Assistance Commission</i> | | | |
| Help America Vote Act Requirements Payments | | | |
| Pass-Through Florida Department of State, Division of Elections | | | |
| HAVA- Federal Election Activities Grant 2017 | 90.401 | Memorandum of Agreement - 2017 | 200,008 |
| Total Program | | | 200,008 |
| <i>Total U. S. Election Assistance Commission</i> | | | <u>200,008</u> |
| <i>Department of Health and Human Services</i> | | | |
| Comprehensive Community Mental Health Services for Children with Serious Emotional Disturbances (SED) | | | |
| One Community Partnership Expansion Project - OCP2 - 16 | 93.104 | 1U79SM062454-01 | 185,615 |
| One Community Partnership Expansion Project - OCP2 - 17 | 93.104 | 5U79SM062454-03 | 843,190 |
| Total Program | | | 1,028,805 |
| | | | <u>954,245</u> |

See Notes to Schedule.

**BROWARD COUNTY, FLORIDA
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
AND STATE FINANCIAL ASSISTANCE
YEAR ENDED SEPTEMBER 30, 2017**

| Federal Government Grants | CFDA | CONTRACT | | PASSED |
|--|---------------|----------------------------|---------------------|----------------------|
| Federal Grantor/Pass-Through Grantor/Program or Cluster Title | NUMBER | NUMBER/PASS-THROUGH | EXPENDITURES | THROUGH TO |
| <i>Department of Health and Human Services (continued)</i> | | ENTITY IDENTIFYING | | SUBRECIPIENTS |
| | | NUMBER | | |
| Partnerships to Improve Community Health | | | | |
| Pass-Through Broward Regional Health Planning Council | | | | |
| Partnerships to Improve Community Health (PICH) | 93.331 | 1U58DP005790-01 | \$ 80,642 | \$ - |
| Total Program | | | <u>80,642</u> | <u>-</u> |
| TANF Cluster | | | | |
| Pass-Through Florida Department of Children and Families | | | | |
| Child Protective Investigations FY 16/17 | 93.558 | JJZ04 | 2,628,315 | - |
| Homeless Prevention | 93.558 | JPZ29 | 31,500 | - |
| Pass-Through Broward Behavioral Health Coalition | | | | |
| Substance Abuse FY 17 | 93.558 | 34381-16 | 222,570 | - |
| Substance Abuse FY 17 | 93.558 | 34381-17 | 45,205 | - |
| Total TANF Cluster | | | <u>2,927,590</u> | <u>-</u> |
| Low-Income Home Energy Assistance | | | | |
| Pass-Through Florida Department of Economic Opportunity | | | | |
| Low Income Home Energy Assistance Program | 93.568 | 16EA-0F-11-16-01-004 | 2,181,844 | - |
| Low Income Home Energy Assistance Program | 93.568 | 17EA-0F-11-16-01-004 | 2,136,554 | - |
| Total Program | | | <u>4,318,398</u> | <u>-</u> |
| Community Services Block Grant | | | | |
| Pass -Through Florida Department of Economic Opportunity | | | | |
| FTA Operating Assistance | 93.569 | 16SB-OD-11-16-01-003 | 143,164 | - |
| FTA Operating Assistance | 93.569 | 17SB-OD-11-16-01-103 | 1,156,307 | - |
| Total Program | | | <u>1,299,471</u> | <u>-</u> |
| Child Care and Development Fund (CCDF) Cluster | | | | |
| Child Care and Development Block Grant | | | | |
| Pass-Through Florida Department of Children and Families | | | | |
| Child Care Licensing and Enforcement - FY16/17 | 93.575 | JC206 | 155,313 | - |
| Child Care Licensing and Enforcement - FY17/18 | 93.575 | JC206 | 101,551 | - |
| Total CCDF Cluster | | | <u>256,864</u> | <u>-</u> |
| Assets for Independence Demonstration Program | | | | |
| Assets for Independence 2012-2017 | 93.602 | 90EI0792 | 88,410 | 6,860 |
| Assets for Independence 2014-2019 | 93.602 | 90EI0876 | 23,764 | 8,463 |
| Assets for Independence 2016-2021 | 93.602 | 90EI0972 | 2,068 | 464 |
| Total Program | | | <u>114,242</u> | <u>15,787</u> |
| Foster Care - Title IV-E | | | | |
| Pass-Through Florida Department of Children and Families | | | | |
| Child Protective Investigations FY 16/17 | 93.658 | JJZ04 | 68,596 | - |
| Total Program | | | <u>68,596</u> | <u>-</u> |
| Social Services Block Grant | | | | |
| Pass-Through Florida Department of Children and Families | | | | |
| Child Protective Investigations FY16/17 | 93.667 | JJZ04 | 2,412,810 | - |
| Child Care Licensing and Enforcement FY16/17 | 93.667 | JC206 | 4,402 | - |
| Child Care Licensing and Enforcement FY17/18 | 93.667 | JC206 | 3,101 | - |
| Pass-Through Florida Department of Health | | | | |
| Social Services Block Grant FY16/17 | 93.667 | CPX10 | 482,816 | - |
| Social Services Block Grant FY17/18 | 93.667 | CPX10 | 115,707 | - |
| Total Program | | | <u>3,018,836</u> | <u>-</u> |

See Notes to Schedule.

**BROWARD COUNTY, FLORIDA
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
AND STATE FINANCIAL ASSISTANCE
YEAR ENDED SEPTEMBER 30, 2017**

| Federal Government Grants | CFDA | CONTRACT | | |
|---|---------------|----------------------------|---------------------|----------------------|
| Federal Grantor/Pass-Through Grantor/Program or Cluster Title | NUMBER | NUMBER/PASS-THROUGH | EXPENDITURES | PASSED |
| | | ENTITY IDENTIFYING | | THROUGH TO |
| | | NUMBER | | SUBRECIPIENTS |
| <i>Department of Health and Human Services (continued)</i> | | | | |
| Opioid State Targeted Response | | | | |
| Pass-Through Broward Behavioral Health Coalition | | | | |
| Behavioral Health and Substance Abuse | 93.788 | 34381-16 | \$ 40,404 | \$ - |
| Behavioral Health and Substance Abuse | 93.788 | 34381-17 | 137,808 | - |
| Total Program | | | <u>178,212</u> | <u>-</u> |
| HIV Emergency Relief Project Grants | | | | |
| Ryan White HIV Emergency Relief Grant 16/17 | 93.914 | H89HA00002-26 | 9,845,856 | 9,086,271 |
| Ryan White HIV Emergency Relief Grant 17/18 | 93.914 | H89HA00002-27 | 6,613,924 | 6,092,032 |
| Total Program | | | <u>16,459,780</u> | <u>15,178,303</u> |
| HIV Care Formula Grants | | | | |
| Pass-Through Florida Department of Health | | | | |
| HIV - Substance Abuse Grant - FY16 | 93.917 | BW357 R3 | 77,751 | - |
| HIV - Substance Abuse Grant - FY17 | 93.917 | BW703 | 54,491 | - |
| Total Program | | | <u>132,242</u> | <u>-</u> |
| Block Grants for Community Mental Health Services | | | | |
| Pass-Through Broward Behavioral Health Coalition | | | | |
| Block Grants for Community Mental Health Services | 93.958 | 34352-16 | 86,662 | - |
| Block Grants for Community Mental Health Services | 93.958 | 34352-17 | 21,229 | - |
| Behavioral Health and Substance Abuse Grant | 93.958 | 34381-16 | 52,235 | - |
| Behavioral Health and Substance Abuse Grant | 93.958 | 34381-17 | 9,094 | - |
| Total Program | | | <u>169,220</u> | <u>-</u> |
| Block Grants for Prevention and Treatment of Substance Abuse | | | | |
| Pass-Through Broward Behavioral Health Coalition | | | | |
| Block Grants for Prevention and Treatment of Substance Abuse | 93.959 | 34352-16 | 212,367 | - |
| Block Grants for Prevention and Treatment of Substance Abuse | 93.959 | 34352-17 | 58,399 | - |
| Substance Abuse FY 17 | 93.959 | 34381-16 | 1,267,609 | - |
| Substance Abuse FY 18 | 93.959 | 34381-17 | 301,371 | - |
| Total Program | | | <u>1,839,746</u> | <u>-</u> |
| Total Department of Health and Human Services | | | <u>31,892,644</u> | <u>16,148,335</u> |
| <i>Executive Office of the President-ONDCP</i> | | | | |
| High Intensity Drug Trafficking Areas Program | | | | |
| HIDTA - Broward County Drug Task Force 2015 | 95.001 | G15MI0003A | 78,563 | - |
| HIDTA - Broward County Drug Task Force 2016 | 95.001 | G16MI0003A | 383,741 | - |
| HIDTA - Broward County Drug Task Force 2017 | 95.001 | G17MI0003A | 174,469 | - |
| Total Program | | | <u>636,773</u> | <u>-</u> |
| Total Executive Office of the President ONDCP | | | <u>636,773</u> | <u>-</u> |
| <i>Department of Homeland Security</i> | | | | |
| Emergency Food and Shelter National Board Program | | | | |
| Emergency Food and Shelter Program Phase 33 | 97.024 | N/A | 91,412 | - |
| Emergency Food and Shelter Program Phase 34 | 97.024 | N/A | 25,991 | - |
| Total Program | | | <u>117,403</u> | <u>-</u> |
| Disaster Grants- Public Assistance -Presidentially Declared Disasters | | | | |
| Hurricane Matthew | 97.036 | 17-PA-U5-11-16-15-059 | 402,692 | - |
| Pass-Through Florida Division of Emergency Management | | | | |
| Hurricane Matthew | 97.036 | 17-PA-U5-11-16-15-059 | 67,115 | - |
| Total Program | | | <u>469,807</u> | <u>-</u> |

See Notes to Schedule.

**BROWARD COUNTY, FLORIDA
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
AND STATE FINANCIAL ASSISTANCE
YEAR ENDED SEPTEMBER 30, 2017**

| Federal Government Grants | CFDA | CONTRACT | EXPENDITURES | PASSED |
|---|----------------------|-----------------------------------|-----------------------|-----------------------------|
| <u>Federal Grantor/Pass-Through Grantor/Program or Cluster Title</u> | <u>NUMBER</u> | <u>NUMBER/PASS-THROUGH</u> | | <u>THROUGH TO</u> |
| | | <u>ENTITY IDENTIFYING</u> | | <u>SUBRECIPIENTS</u> |
| | | <u>NUMBER</u> | | |
| <i>Department of Homeland Security (continued)</i> | | | | |
| Emergency Management Performance Grants | | | | |
| Pass-Through Florida Division of Emergency Management | | | | |
| Emergency Management Performance Grant (EMPG FY17) | 97.042 | 17-FG-P9-11-16-01-080 | \$ 234,270 | \$ - |
| Emergency Management Performance Grant (EMPG FY18) | 97.042 | 18-BG-XX-11-16-01-XX | <u>185,473</u> | <u>-</u> |
| Total Program | | | <u>419,743</u> | <u>-</u> |
| Assistance to Firefighters Grant | | | | |
| 2015 S.A.F.E.R. | 97.044 | EMW-2015-FO-03224 | <u>413,831</u> | <u>-</u> |
| Total Program | | | <u>413,831</u> | <u>-</u> |
| Emergency Management Projects | | | | |
| Pass-Through Florida Division of Emergency Management | | | | |
| Pre-Disaster Mitigation | 97.047 | 16DM-R1-11-16-01-444 | <u>85,364</u> | <u>-</u> |
| Total Program | | | <u>85,364</u> | <u>-</u> |
| Port Security Grant Program | | | | |
| 2015 Port Security Grant | 97.056 | EMW-2015-PU-00305-S01 | 80,958 | - |
| 2016 Port Security Grant | 97.056 | EMW-2016-PU-00347-S01 | 38,034 | - |
| Port Security Grant Program - Round 15 | 97.056 | EMW-2015-PU-00429 | <u>25,197</u> | <u>-</u> |
| Total Program | | | <u>144,189</u> | <u>-</u> |
| Homeland Security Grant Program | | | | |
| Pass-Through Florida Division of Emergency Management | | | | |
| Homeland Security Grant Program | 97.067 | 16DS-U7-11-23-02-368 | 36,784 | - |
| Homeland Security Grant Program | 97.067 | 17DS-V9-11-23-02-346 | 2,594 | - |
| Homeland Security Grant Program | 97.067 | 17DS-V4-11-16-01-336 | 43,200 | - |
| 2015 State Homeland Security - Law Enforcement | 97.067 | 16-DS-T9-11-16-23-338 | 46,261 | - |
| 2015 Operation Stonegarden - Issue 27 | 97.067 | 16-DS-U8-11-16-23-373 | 66,885 | - |
| 2017 State Homeland Security - Law Enforcement | 97.067 | 17-DS-V4-11-16-23-281 | 242,266 | - |
| 2016 State Homeland Security - Fire Rescue | 97.067 | 16-DS-T9-11-16-23-410 | 119,949 | - |
| 2016 Operation Stonegarden - Issue 44 | 97.067 | 17-DS-W1-11-16-23-263 | 74,669 | - |
| 2017 State Homeland Security - Fire Rescue | 97.067 | 17-DS-V4-11-16-23-280 | <u>21,852</u> | <u>-</u> |
| Total Program | | | <u>654,460</u> | <u>-</u> |
| Homeland Security BioWatch Program | | | | |
| BioWatch Program Field Operations and Sample Collection Activities | 97.091 | 2006-ST-091-000015-11 | 263,181 | - |
| BioWatch Program Field Operations and Sample Collection Activities | 97.091 | 2006-ST-091-000015-12 | <u>60,777</u> | <u>-</u> |
| Total Program | | | <u>323,958</u> | <u>-</u> |
| Total Department of Homeland Security | | | <u>2,628,755</u> | <u>-</u> |
| Total Expenditures of Federal Awards | | | <u>\$ 117,095,564</u> | <u>\$ 26,749,443</u> |

See Notes to Schedule.

**BROWARD COUNTY, FLORIDA
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
AND STATE FINANCIAL ASSISTANCE
YEAR ENDED SEPTEMBER 30, 2017**

| State Government Grants | | | | |
|---|------------------------|--|---------------------|--|
| State Grantor/Pass-Through Grantor/Program or Cluster Title | CSFA NUMBER | CONTRACT NUMBER/ PASS-THROUGH ENTITY IDENTIFYING NUMBER | EXPENDITURES | PASSED THROUGH TO SUBRECIPIENTS |
| Florida State Courts System, Office of the State Court Administrator | | | | |
| Florida Network of Children's Advocacy Centers | | | | |
| Pass-Through Florida Network of Children's Advocacy Centers | | | | |
| Grant-In-Aid Appropriation 16 | 22.016 | CAC26 | \$ 216,623 | \$ - |
| Grant-In-Aid Appropriation 17 | 22.016 | CAC26 | 60,483 | - |
| OSCA Grant-In-Aid 16 | 22.016 | Agreement | 23,797 | - |
| OSCA Grant-In-Aid 17 | 22.016 | Agreement | <u>26,034</u> | <u>-</u> |
| Total Program | | | <u>326,937</u> | <u>-</u> |
| Post-Adjudicatory Drug Court Program | | | | |
| Adult Drug Court Expansion Project | 22.021 | 1700640 | <u>996,283</u> | <u>-</u> |
| Total Program | | | <u>996,283</u> | <u>-</u> |
| Total Florida State Courts System, Office of the State Court Administrator | | | <u>1,323,220</u> | <u>-</u> |
| Florida Division of Emergency Management | | | | |
| Emergency Management Programs | | | | |
| Emergency Management Preparedness and Assistance Grant FY17 | 31.063 | 17-BG-83-11-16-01-013 | <u>97,639</u> | <u>-</u> |
| Total Program | | | <u>97,639</u> | <u>-</u> |
| Hurricane Loss Mitigation Program | | | | |
| Residential Construction Mitigation | 31.066 | 17-RC-A1-11-16-01-162 | <u>194,000</u> | <u>-</u> |
| Total Program | | | <u>194,000</u> | <u>-</u> |
| Emergency Management Projects | | | | |
| Hazardous Material Assistance Grant 17 | 31.067 | 17-CP-11-11-16-01-207 | <u>2,010</u> | <u>-</u> |
| Total Program | | | <u>2,010</u> | <u>-</u> |
| Total Florida Division of Emergency Management | | | <u>293,649</u> | <u>-</u> |
| Florida Department of Environmental Protection | | | | |
| Beach Management Funding Assistance Program | | | | |
| Beach Renourishment Segment II | 37.003 | 14BO2 | 866,464 | - |
| Beach Renourishment Segment II | 37.003 | 16BO1 | <u>189,245</u> | <u>-</u> |
| Total Program | | | <u>1,055,709</u> | <u>-</u> |
| Delegated Title V Air Pollution Control Activities | | | | |
| Title V Funding for Air Pollution Control | 37.043 | TV001 | 26,043 | - |
| Title V Funding for Air Pollution Control | 37.043 | S0824 | <u>24,268</u> | <u>-</u> |
| Total Program | | | <u>50,311</u> | <u>-</u> |
| Total Florida Department of Environmental Protection | | | <u>1,106,020</u> | <u>-</u> |
| Florida Housing Finance Corporation | | | | |
| State Housing Initiatives Partnership Program (SHIP) | | | | |
| State Housing Initiatives Partnership (SHIP) | 40.901 | N/A | <u>2,243,100</u> | <u>-</u> |
| Total Program | | | <u>2,243,100</u> | <u>-</u> |
| Total Florida Housing Finance Corporation | | | <u>2,243,100</u> | <u>-</u> |
| Florida Department of Legal Affairs and Attorney General | | | | |
| Florida Council Against Sexual Violence | | | | |
| Pass-Through Florida Council Against Sexual Violence | | | | |
| Sexual Battery Recovery Services 16/17 | 41.010 | 16OAG27 | 25,015 | - |
| Sexual Battery Recovery Services 17/18 | 41.010 | 16OAG27 | <u>11,270</u> | <u>-</u> |
| Total Program | | | <u>36,285</u> | <u>-</u> |
| Total Florida Department of Legal Affairs and Attorney General | | | <u>36,285</u> | <u>-</u> |

See Notes to Schedule.

**BROWARD COUNTY, FLORIDA
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
AND STATE FINANCIAL ASSISTANCE
YEAR ENDED SEPTEMBER 30, 2017**

| State Government Grants State Grantor/Pass-Through Grantor/Program or Cluster Title | CSFA NUMBER | CONTRACT NUMBER/ PASS-THROUGH ENTITY IDENTIFYING NUMBER | EXPENDITURES | PASSED THROUGH TO SUBRECIPIENTS |
|--|------------------------|--|---------------------|--|
| <i>Florida Department of Agriculture and Consumer Services</i> | | | | |
| Mosquito Control | | | | |
| Mosquito Control | 42.003 | 022291 | \$ 31,540 | \$ - |
| Total Program | | | 31,540 | - |
| Natural Gas Fuel Fleet Vehicle Rebate Program | 42.029 | Award | 246,500 | - |
| Total Program | | | 246,500 | - |
| Total Florida Department of Agriculture and Consumer Services | | | 278,040 | - |
| <i>Florida Department of State</i> | | | | |
| Public Library Construction Program | | | | |
| Library Bond Pompano Beach | 45.020 | 15-PLC-01 | 300,000 | - |
| Total Program | | | 300,000 | - |
| State Aid to Libraries | | | | |
| State Aid to Libraries | 45.030 | 17-ST-02 | 1,590,945 | - |
| Total Program | | | 1,590,945 | - |
| State Aid to Cultural Affairs | | | | |
| General Operating Support-LAA | 45.061 | 17.6.500.276 | 87,337 | - |
| General Operating Support-LAA | 45.061 | 18.C.PS.500.208 | 11,520 | - |
| Total Program | | | 98,857 | - |
| Total Florida Department of State | | | 1,989,802 | - |
| <i>Florida Department of Transportation</i> | | | | |
| Commission for the Transportation Disadvantaged (CTD) Trip and Equipment Grant Program | | | | |
| Florida Commission for the Transportation Disadvantaged Trip and Equipment | 55.001 | GOB02 | 2,937,104 | - |
| Florida Commission for the Transportation Disadvantaged Trip and Equipment | 55.001 | GOM27 | 973,459 | - |
| Total Program | | | 3,910,563 | - |
| Aviation Grant Programs | | | | |
| FDOT Rehabilitate Taxiway P | 55.004 | AR052 | 691,307 | - |
| FDOT HWO Security Enhancements | 55.004 | ARC74 | 79,105 | - |
| FDOT Environmental Assessment | 55.004 | ARR45 | 23,997 | - |
| FDOT FLL Airport Master Plan & ALP | 55.004 | G0329 | 100,333 | - |
| FDOT HWO SE Apron Rehab | 55.004 | ARB85 | 3,098 | - |
| FDOT HWO Master Plan | 55.004 | GO330 | 58,910 | - |
| Total Program | | | 956,750 | - |
| Seaport Grant Programs | | | | |
| Southport Turning Notch Extension | 55.005 | AQV62 | 367,943 | - |
| Southport Turning Notch Extension - Bond | 55.005 | AR858 | 9,366,710 | - |
| Berths 9 and 10 Improvements | 55.005 | AR538 | 1,009,786 | - |
| USACOE Deepening & Widening of PEV | 55.005 | AR539 | 2,068,555 | - |
| Slip 2 Westward Lengthening Project | 55.005 | AR071 | 3,412,478 | - |
| Total Program | | | 16,225,472 | - |
| County Incentive Grant Program | | | | |
| CIGP - Wiles Road. SR7 to Rock Island Rd. | 55.008 | ARG-71 | 1,677,800 | - |
| CIGP - Pine Island Road I-595 to Nova Drive | 55.008 | ARG-72 | 1,553,990 | - |
| CIGP - Pembroke Road Design Services | 55.008 | ARU-37 | 70,317 | - |
| Total Program | | | 3,302,107 | - |

See Notes to Schedule.

**BROWARD COUNTY, FLORIDA
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
AND STATE FINANCIAL ASSISTANCE
YEAR ENDED SEPTEMBER 30, 2017**

| State Government Grants State Grantor/Pass-Through Grantor/Program or Cluster Title | CSFA NUMBER | CONTRACT NUMBER/ PASS-THROUGH ENTITY IDENTIFYING NUMBER | EXPENDITURES | PASSED THROUGH TO SUBRECIPIENTS |
|--|------------------------|--|---------------------|--|
| Florida Department of Transportation (continued) | | | | |
| Public Transit Block Grant Program | | | | |
| Transit Block Grant | 55.010 | 407186-2-84-01 | \$ 9,002,348 | \$ - |
| Total Program | | | <u>9,002,348</u> | <u>-</u> |
| Public Transit Service Development Program | | | | |
| I-595 Express Bus Service | 55.012 | 423976-4-84-01/G0389 | 1,938,834 | - |
| Total Program | | | <u>1,938,834</u> | <u>-</u> |
| Intermodal Grant Programs | | | | |
| I-95 Express Operations and Maintenance | 55.014 | G0361 | 2,581,179 | - |
| CB Smith Park and Ride - Park and Ride Lot Program | 55.014 | AQL95 | 61,200 | - |
| Total Program | | | <u>2,642,379</u> | <u>-</u> |
| Transportation Regional Incentive Program | | | | |
| McIntosh Road Constructions | 55.026 | G0G33 | 1,821 | - |
| Total Program | | | <u>1,821</u> | <u>-</u> |
| Total Florida Department of Transportation | | | <u>37,980,274</u> | <u>-</u> |
| Florida Department of Children and Families | | | | |
| Homeless Challenge Grant | | | | |
| Challenge Grant | 60.014 | JPZ27 | 33,483 | 33,483 |
| Challenge Grant | 60.014 | JPZ30 | 139,538 | 112,875 |
| Total Program | | | <u>173,021</u> | <u>146,358</u> |
| Homeless Grants-in-Aid | | | | |
| Local Coalition for the Homeless 16/17 | 60.021 | JPZ002 | 89,599 | - |
| Total Program | | | <u>89,599</u> | <u>-</u> |
| Florida Network Children's Advocacy Center | | | | |
| Pass-Through Florida Network of Children's Advocacy Centers | | | | |
| Grants and Donations Trust Fund | 60.124 | N/A | 8,990 | - |
| Total Program | | | <u>8,990</u> | <u>-</u> |
| Total Florida Department of Children and Families | | | <u>271,610</u> | <u>146,358</u> |
| Florida Department of Health | | | | |
| County Grant Awards | | | | |
| Emergency Medical Services County Grant 16/17 | 64.005 | GAA#522 | 66,500 | 65,000 |
| Total Program | | | <u>66,500</u> | <u>65,000</u> |
| Medical Services for Abused and Neglected Children | | | | |
| Child Protection Team - 16/17 | 64.006 | CPX10 | 539,006 | - |
| Child Protection Team - 17/18 | 64.006 | CPX10 | 225,395 | - |
| Total Program | | | <u>764,401</u> | <u>-</u> |
| Rape Crisis Program Trust Fund - Sexual Battery Victims' Access to Services Act | | | | |
| Pass-Through Florida Council Against Sexual Violence | | | | |
| Rape Crisis Program 16/17 | 64.061 | 16TFGR27 | 55,680 | - |
| Rape Crisis Program 17/18 | 64.061 | 16TFGR27 | 31,268 | - |
| Total Program | | | <u>86,948</u> | <u>-</u> |
| Rape Crisis Center | | | | |
| Pass-Through Florida Council Against Sexual Violence | | | | |
| General Revenue 16/17 | 64.069 | 16TFGR27 | 93,806 | - |
| General Revenue 17/18 | 64.069 | 16TFGR27 | 17,160 | - |
| Total Program | | | <u>110,966</u> | <u>-</u> |
| Total Florida Department of Health | | | <u>1,028,815</u> | <u>65,000</u> |

See Notes to Schedule.

**BROWARD COUNTY, FLORIDA
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
AND STATE FINANCIAL ASSISTANCE
YEAR ENDED SEPTEMBER 30, 2017**

| State Government Grants State Grantor/Pass-Through Grantor/Program or Cluster Title | CSFA NUMBER | CONTRACT NUMBER/ PASS-THROUGH ENTITY IDENTIFYING NUMBER | EXPENDITURES | PASSED THROUGH TO SUBRECIPIENTS |
|--|------------------------|--|----------------------|--|
| Florida Department of Elder Affairs | | | | |
| Home Care for the Elderly | | | | |
| Pass-Through Area-Wide Council on Aging of Broward County | | | | |
| Home Care for the Elderly | 65.001 | JH116-15-2017 | \$ 135,075 | \$ - |
| Home Care for the Elderly | 65.001 | JH117-15-2018 | 49,307 | - |
| Total Program | | | <u>184,382</u> | <u>-</u> |
| Alzheimer's Respite Services | | | | |
| Pass-Through Area-Wide Council on Aging of Broward County | | | | |
| Alzheimer's Disease Initiative | 65.004 | JZ116-15-2017 | 626,606 | - |
| Alzheimer's Disease Initiative | 65.004 | JZ117-15-2018 | 234,855 | - |
| Total Program | | | <u>861,461</u> | <u>-</u> |
| Community Care for the Elderly | | | | |
| Pass-Through Area-Wide Council on Aging of Broward County | | | | |
| Community Care for the Elderly | 65.010 | JC116-15-2017 | 4,394,675 | - |
| Community Care for the Elderly | 65.010 | JC117-15-2018 | 1,477,229 | - |
| Total Program | | | <u>5,871,904</u> | <u>-</u> |
| Total Florida Department of Elder Affairs | | | <u>6,917,747</u> | <u>-</u> |
| Florida Department of Law Enforcement | | | | |
| Statewide Criminal Analysis Laboratory System | | | | |
| 2014-2015 Statewide Crime Lab | 71.002 | CL002 | 27,976 | - |
| 2016-2017 Statewide Crime Lab | 71.002 | CL007 | 518,376 | - |
| Total Program | | | <u>546,352</u> | <u>-</u> |
| Assistance with Investigative Operations | | | | |
| Electronic Surveillance Support Team Task Force | 71.010 | EST34 | 2,264 | - |
| Total Program | | | <u>2,264</u> | <u>-</u> |
| Total Florida Department of Law Enforcement | | | <u>548,616</u> | <u>-</u> |
| Florida Department of Revenue | | | | |
| Facilities for New Professional Sports, Retained Professional Sports, or Retained Spring Training Franchise | | | | |
| Sales Tax Rebate for Arena | 73.016 | N/A | 2,000,004 | - |
| Total Program | | | <u>2,000,004</u> | <u>-</u> |
| Total Florida Department of Revenue | | | <u>2,000,004</u> | <u>-</u> |
| Florida Department of Highway Safety and Motor Vehicles | | | | |
| Child Abuse Prevention and Intervention License Plate Project | | | | |
| Pass-Through Florida Network of Children's Advocacy Centers | | | | |
| Child Advocacy Trust Fund | 76.067 | N/A | 6,504 | - |
| Total Program | | | <u>6,504</u> | <u>-</u> |
| Florida Network of Children's Advocacy Center Voluntary Contribution | | | | |
| Pass-Through Florida Network of Children's Advocacy Centers | | | | |
| Stop Child Abuse License Plate & Voluntary Contribution Program | 76.123 | N/A | 6,504 | - |
| Total Program | | | <u>6,504</u> | <u>-</u> |
| Total Florida Department of Highway Safety and Motor Vehicles | | | <u>13,008</u> | <u>-</u> |
| Total Expenditures of State Financial Assistance | | | \$ 56,030,190 | \$ 211,358 |

See Notes to Schedule.

BROWARD COUNTY, FLORIDA
NOTES TO SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
AND STATE FINANCIAL ASSISTANCE
YEAR ENDED SEPTEMBER 30, 2017

NOTE 1 – GENERAL

The accompanying Schedule of Expenditures of Federal Awards and State Financial Assistance (the “Schedule”) included herein represents the federal and state-initiated grant activity of Broward County, Florida (the “County”), recorded by the County during the fiscal year ended September 30, 2017. For purposes of this Schedule, federal awards and state financial assistance include both federal and state assistance received directly from a federal or state agency, respectively, as well as federal or state funds received indirectly by the County from non-federal or non-state organizations. Because the Schedule presents only a selected portion of the operations of the County, it is not intended to and does not present the financial position, changes in net position or cash flows of the County.

NOTE 2 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Basis of Presentation

The information in this Schedule is presented in accordance with the requirements of the cost principles contained in Title 2 U.S. Code of Federal Regulations Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards*: (“Uniform Guidance”); Chapter 69I-5, *Schedule of Expenditures of State Financial Assistance*, Rules of the Department of Financial Services; and Chapter 10.550, *Rules of the Auditor General*. Therefore, some amounts presented in this Schedule may differ from amounts presented in, or used in the preparation of, the basic financial statements of the County.

Basis of Accounting

The expenditures in the accompanying Schedule are presented using the modified accrual basis of accounting, except for the pass-through to subrecipients, which is presented using the cash basis of accounting. Under the modified accrual basis of accounting, expenditures are recognized when the County becomes obligated for a payment as a result of the receipt of the related goods or services.

NOTE 3 – CONTINGENCIES

Grant monies received and disbursed by the County are for specific purposes and are subject to review by grantor agencies. Such audits may result in requests for reimbursement due to disallowed expenditures.

Based upon prior experience, the County does not believe that such disallowances, if any, would have a material effect on the financial position of the County. Management is not aware of any material questioned or disallowed costs as a result of grant audits in process or completed; however, the possible disallowance by a governmental agency of any item charged to a program cannot be determined at this time.

NOTE 4 – INDIRECT COST RATE

The County has elected not to use the 10-percent de minimis indirect cost rate allowed under the Uniform Guidance.

**BROWARD COUNTY, FLORIDA
NOTES TO SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
AND STATE FINANCIAL ASSISTANCE
YEAR ENDED SEPTEMBER 30, 2017**

NOTE 5 – PUBLIC TRANSIT BLOCK GRANT - CFDA 55.010

The Public Transit Block Grant was tested, and it was certified that the following have been adhered to:

- Funds did not exceed local revenue
- Funds were not expended for depreciation or amortization of capital assets
- Funds did not supplant local tax revenues made available for operations in the previous year

NOTE 6 – PRIOR YEAR EXPENDITURES

The current year Schedule includes prior fiscal year expenditures for the programs noted below. Although the expenditures were incurred in prior fiscal years, the funding approvals for the expenditures were obtained in the current fiscal year.

| <u>AGENCY</u> <u>FEDERAL AWARDS</u> | <u>CFDA</u> | <u>CONTRACT NUMBER</u> | <u>PRIOR YEAR</u> <u>EXPENDITURES</u> <u>REPORTED IN FY17</u> |
|--|-------------|------------------------|---|
| DOT-FAA | 20.106 | 3-12-0029-009-2014 | \$ 82,349 |
| DOT-FAA | 20.106 | 3-12-0025-069-2012 | 4,952,239 |
| DOT-FAA | 20.106 | 3-12-0025-073 -2014 | 509,652 |
| DOT-FAA | 20.106 | 3-12-0025-076-2015 | 220,000 |
| DOT-FAA | 20.106 | 3-12-0025-078-2016 | 22,519 |
| DOT-FAA | 20.106 | 3-12-0025-079-2016 | 211,291 |
| DOT-FAA | 20.106 | 3-12-0025-080-2017 | 20,000,000 |
| DHS | 20.106 | 17-PA-US-11-16-15-059 | 469,807 |
| | | | |
| <u>STATE FINANCIAL ASSISTANCE</u> | <u>CSFA</u> | <u>CONTRACT NUMBER</u> | <u>PRIOR YEAR</u> <u>EXPENDITURES</u> <u>REPORTED IN FY17</u> |
| FDOA | 42.029 | Award | \$ 246,500 |
| FDOT | 55.005 | AR539 | 532,121 |

**BROWARD COUNTY, FLORIDA
NOTES TO SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
AND STATE FINANCIAL ASSISTANCE
YEAR ENDED SEPTEMBER 30, 2017**

NOTE 7 – CORRECTION OF OTHER PRIOR YEAR GRANT EXPENDITURES REPORTED

The prior year expenditures for the following federal programs and state projects have been changed due to an adjustment of expenditures, which were originally reported in prior years. These amounts have not been included as part of the current year expenditures presented in the Schedule in order to avoid misstatement of current year expenditures.

| <u>AGENCY FEDERAL AWARDS</u> | <u>CFDA</u> | <u>CONTRACT NUMBER</u> | <u>EXPENDITURES REPORTED IN PRIOR YEARS</u> | <u>ADJUSTMENT INCREASE (DECREASE)</u> | <u>PRIOR YEAR EXPENDITURES AS CORRECTED</u> |
|----------------------------------|-------------|--------------------------|---|---|---|
| HUD | 14.267 | FL0258L4D011407 | \$ 708,424 | \$ 75,384 | \$ 783,808 |
| HUD | 14.267 | FL0464L4D011402 | 24,567 | (13,703) | 7,864 |
| HUD | 14.267 | FL0477L4D011401 | 92,865 | 78,787 | 171,652 |
| HUD | 14.267 | FL0497L4D011401 | 341,130 | (73,389) | 267,741 |
| HUD | 14.267 | FL0535L4D011400 | 15,056 | 23,621 | 38,677 |
| DOT-FAA | 20.106 | 3-12-0029-009-2014 | 1,113,816 | (326,718) | 787,098 |
| DOT-FAA | 20.106 | 3-12-0025-076-2015 | 793,684 | 442,104 | 351,580 |
| DOT-FAA | 20.106 | 3-12-0025-011-2016 | 18,000,000 | 2,000,000 | 20,000,000 |
| DOT-FAA | 20.205 | 433199-1-58/68-01 G-0935 | 91,971 | (17,777) | 74,194 |
| DOT-FAA | 20.513 | FY15/YR40 | - | 481,658 | 481,658* |
| DOE | 81.117 | DE-EE0006309 | 682,919 | (334,945) | 347,974 |
| HHS | 93.104 | IU795M062454-01 | 876,549 | (71,884) | 804,665 |
| HHS | 93.569 | 165B-O D-11-16-01-003 | 1,163,781 | 37,074 | 1,200,855 |

| <u>STATE FINANCIAL ASSISTANCE</u> | <u>CSFA</u> | <u>CONTRACT NUMBER</u> | <u>EXPENDITURES REPORTED IN PRIOR YEARS</u> | <u>ADJUSTMENT INCREASE (DECREASE)</u> | <u>PRIOR YEAR EXPENDITURES AS CORRECTED</u> |
|---------------------------------------|-------------|------------------------|---|---|---|
| FDEP | 37.003 | 14B02 | \$ 6,700,786 | \$ 54,068 | \$ 6,754,854 |
| FDLE | 71.103 | G1501-2015 | - | 87,913 | 87,913 |

* Amount represents non-cash expenditures for 12 specialty vans received from the Florida Department of Transportation under the Federal Enhanced Mobility of Seniors and Individuals with Disabilities (CFDA 20.513).

NOTE 8 – NON-CASH EXPENDITURES

Non-cash expenditures reported on the Schedule represent the value of 21 specialty vans received from the Florida Department of Transportation under the Federal Enhanced Mobility of Seniors and Individuals with Disabilities (CFDA 20.513).

**BROWARD COUNTY, FLORIDA
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
YEAR ENDED SEPTEMBER 30, 2017**

Section I - Summary of Independent Auditors' Results

Financial Statements

Type of Auditors' Report Issued:

Unmodified Opinion

Internal control over financial reporting:

- Material weakness(es) identified? _____ Yes X No
- Significant deficiency(ies) identified? _____ X Yes _____ None Reported
- Noncompliance material to financial statements noted? _____ Yes X No

Federal Awards and State Financial Assistance

Internal control over major Federal programs and State projects:

- Material weakness(es) identified? _____ Yes X No
- Significant deficiency(ies) identified that are not considered to be material weaknesses? _____ Yes X None Reported

Type of Auditors' Report issued on Compliance for Major Federal Programs and State Projects:

Unmodified Opinion

Any audit findings disclosed that are required to be reported in accordance with Section 516 of the Uniform Guidance or Chapter 10.557, *Rules of the Auditor General*?

_____ Yes X No

Identification of Major Federal Programs and State Projects:

| <u>CFDA Numbers</u> | <u>Name of Federal Programs</u> |
|---------------------|--|
| 14.267 | Continuum of Care Program |
| 93.667 | Social Services Block Grant |
| 93.914 | HIV Emergency Relief Project Grants |
| 93.959 | Block Grants for Prevention and Treatment of Substance Abuse |
| | |
| <u>CSFA Numbers</u> | <u>Name of State Projects</u> |
| 55.001 | Florida Commission for the Transportation Disadvantaged (CTD) Trip and Equipment Grant Program |
| 55.008 | County Incentive Grant Program (CIGP) |
| 40.901 | State Housing Initiatives Partnership Program (SHIP) |
| 45.030 | State Aid to Libraries |
| 64.006 | Medical Services for Abused and Neglected Children |
| 65.004 | Alzheimer's Respite Services |
| 55.005 | Seaport Grant Programs |

Dollar threshold used to distinguish between **Type A** and **Type B** programs:

| | |
|---------|--------------------|
| Federal | <u>\$3,000,000</u> |
| State | <u>\$1,680,906</u> |

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

**BROWARD COUNTY, FLORIDA
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
YEAR ENDED SEPTEMBER 30, 2017**

Section II - Current Year Findings - Financial Statement Audit

Other auditors whose report is dated March 23, 2018 reported the following financial statement finding.

2017-001 Improper Capitalization of Noise Mitigation Costs

Finding type – Significant Deficiency

Criteria

Governmental Accounting Standards Board (GASB) Statement No. 34, paragraph 19, as amended by GASB statement No. 51 defines a capital asset as a tangible or intangible asset acquired for use in operations that will benefit more than a single fiscal period. Also per paragraph 18 of GASB Statement No. 34 ancillary charges include costs that are directly attributable to asset acquisition such as freight and transportation charges, site preparation costs and professional fees. Further, GASB Statement No. 51 states that intangible assets are assets that lack physical substance, are nonfinancial in nature, and have an initial life extending beyond a single reporting period. Intangible assets should only be recognized if they are identifiable (i.e., separable and/or arising from contractual or other legal rights).

Condition

The Noise Mitigation Program is a Federal Aviation Administration (FAA) approved enabling project of the South Runway Extension project run by the Broward County Aviation Department (BCAD). The program addresses noise impacts from the expanded runway and is made up of two components; the Voluntary Residential Sound Insulation Program (RSI) and the Sales Assistance/Conveyance and Release Program (SA/CAR). In prior years, all costs associated with the program were being capitalized as incurred. However, upon further review and evaluation in the current year, it was determined that the costs associated with the RSI program did not meet the definition of a County owned capital asset or intangible asset as described above in the criteria. The costs for the RSI program resulted in improvements to assets that are not under the ownership or control of BCAD or the County and as such they should have been expensed as incurred as period costs and not capitalized. The result of removing these costs was a reduction in capital assets and net position of approximately \$52 million as of October 1, 2016, for the Aviation Department major enterprise fund and business type activities opinion unit which was recorded as a prior period adjustment.

Cause

Given the nature of this program, there was a lack of clarity around what the County was receiving and, as a result, the amounts were capitalized as part of the runway expansion. However, they do not meet the definition of an intangible asset or an ancillary cost of the runway project.

Effect

An overstatement of capital assets and net position of \$52 million and a correlating understatement of non-operating expenses in the Aviation major enterprise fund and business type activities opinion unit.

**BROWARD COUNTY, FLORIDA
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
YEAR ENDED SEPTEMBER 30, 2017**

Section II - Current Year Findings - Financial Statement Audit (continued)

2017-001 Improper Capitalization of Noise Mitigation Costs (continued)

Finding type – Significant Deficiency

Recommendation

We recommended and management has processed the prior period adjustment to correct the accounting records and financial statements for these items. We suggest that for future projects, management establish a more robust process for consideration of unique transactions which includes the documentation of the facts, relevant accounting guidance, alternatives considered and final conclusion. The accounting memo would be approved by Department and County personnel and reviewed with their external auditors.

Views of responsible officials and planned corrective actions

The Noise Mitigation Program is a complex program and was an absolute condition for the FAA to approve and fund the South Runway Expansion Project. The program was also required per the Interlocal Agreement with the City of Dania Beach and to be compliant with the Environmental Impact Statement. There is no specific guidance from GASB or airport organizations regarding the accounting treatment for the program and our research indicated a disparate treatment among airports. The majority of US airports capitalize their noise mitigation program costs, including the sound insulation costs, as BCAD had done in prior audited financial statements. However, given Fort Lauderdale – Hollywood International Airport's (FLL) specific circumstances, including the RSI agreements with the homeowners that do not require an aviation easement, we concur that the costs for the RSI program should be expensed as incurred as non-operating expenses and the costs for the SA/CAR program to remain capitalized as intangible assets.

We will continue to monitor all costs to ensure they are recorded correctly.

Section III - Current Year - Major Federal Award Programs and State Financial Assistance Findings and Questioned Costs

Federal Grants

None Reported.

State Grants

None Reported.

**BROWARD COUNTY, FLORIDA
SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS
YEAR ENDED SEPTEMBER 30, 2017**

Section IV - Prior Year Findings - Financial Statement Audit

None Reported.

Section V - Prior Year Major Federal Award Programs and State Financial Assistance Findings and Questioned Costs

None Reported.