

City of Miami Beach, Florida Single Audit Report

For the Year Ended September 30, 2022



City of Miami Beach, Florida

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

Fiscal Year Ended September 30, 2022

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RSM US LLP

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

Independent Auditor's Report

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

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States (*Government Auditing Standards*), the financial statements of the governmental activities, the business-type activities, the aggregate discretely presented component units, each major fund, and the aggregate remaining fund information of the City of Miami Beach, Florida (the City), as of and for the year ended September 30, 2022, and the related notes to the financial statements, which collectively comprise the City's basic financial statements, and have issued our report thereon dated April 14, 2023. Our report included a reference to other auditors who audited the financial statements of the City of Miami Beach Employees' Retirement Plan, City of Miami Beach Pension Fund for Firefighters and Police Officers, City of Miami Beach Police Officer's Relief and Pension Fund, and the City of Miami Beach Firefighters' Relief and Pension Fund. This report does not include the results of the other auditors' testing on internal control over financial reporting or compliance and other matters that are reported on separately by those auditors. The financial statements of the City of Miami Beach Police Officer's Relief and Pension Fund were not audited in accordance with *Government Auditing Standards* and accordingly this report does not include reporting on internal controls over financial reporting or instances of reportable noncompliance associated with the City of Miami Beach Police Officer's Relief and Pension Fund.

Report on Internal Control over Financial Reporting

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

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

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

Report on Compliance and Other Matters

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

Purpose of this Report

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

RSM US LLP

Miami, Florida
April 14, 2023



RSM US LLP

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

Independent Auditor's Report

Honorable Mayor and City Commissioners
City of Miami Beach, Florida

Report on Compliance for Each Major Federal Program and Major State Project

Opinion on Each Major Federal Program and Major State Project

We have audited the City of Miami Beach, Florida's (the City) compliance with the types of compliance requirements described in the *OMB Compliance Supplement* and the requirements described in the Florida Department of *Financial Services' State Project Compliance Supplement*, that could have a direct and material effect on each of the City's major federal programs and state projects for the year ended September 30, 2022. The City's major federal programs and state projects are identified in the summary of auditor's results section of the accompanying schedule of findings and questioned costs.

In our opinion, the City complied, in all material respects, with the types of compliance requirements referred to above that could have a direct and material effect on each of its major federal programs and state projects for the year ended September 30, 2022.

Basis for Opinion on Each Major Federal Program and Major State Project

We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; and the audit requirements of Title 2 U.S. Code of Federal Regulations Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance); and Chapter 10.550, *Rules of the Florida Auditor General*. Our responsibilities under those standards and the Uniform Guidance are further described in the Auditor's Responsibilities for the Audit of Compliance section of our report.

We are required to be independent of the City and to meet our other ethical responsibilities, in accordance with relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion on compliance for each major federal program and major state project. Our audit does not provide a legal determination of the City's compliance with the compliance requirements referred to above.

Responsibilities of Management for Compliance

Management is responsible for compliance with the requirements referred to above and for the design, implementation, and maintenance of effective internal control over compliance with the requirements of laws, statutes, regulations, rules and provisions of contracts or grant agreements applicable to the City's federal programs and state projects.

Auditor's Responsibilities for the Audit of Compliance

Our objectives are to obtain reasonable assurance about whether material noncompliance with the compliance requirements referred to above occurred, whether due to fraud or error, and express an opinion on the City's compliance based on our audit. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with GAAS, *Government Auditing Standards*, the Uniform Guidance and Chapter 10.550, *Rules of the Florida Auditor General* will always detect material noncompliance when it exists. The risk of not detecting material noncompliance resulting from fraud is higher than for that resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Noncompliance with the compliance requirements referred to above is considered material, if there is a substantial likelihood that, individually or in the aggregate, it would influence the judgment made by a reasonable user of the report on compliance about the City's compliance with the requirements of each major federal program and major state project as a whole.

In performing an audit in accordance with GAAS, *Government Auditing Standards*, the Uniform Guidance, and Chapter 10.550, *Rules of the Florida Auditor General* we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material noncompliance, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the City's compliance with the compliance requirements referred to above and performing such other procedures as we considered necessary in the circumstances.
- Obtain an understanding of the City's internal control over compliance relevant to the audit in order to design audit procedures that are appropriate in the circumstances and to test and report on internal control over compliance in accordance with the Uniform Guidance and Chapter 10.550, *Rules of the Florida Auditor General*, but not for the purpose of expressing an opinion on the effectiveness of the City's internal control over compliance. Accordingly, no such opinion is expressed.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and any significant deficiencies and material weaknesses in internal control over compliance that we identified during the audit.

Report on Internal Control Over Compliance

A *deficiency in internal control over compliance* exists when the design or operation of a control over compliance does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, noncompliance with a type of compliance requirement of a federal program or state project on a timely basis. A *material weakness in internal control over compliance* is a deficiency, or 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 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 Auditor's Responsibilities for the Audit of Compliance section above and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies in internal control over compliance. Given these limitations, during our audit we did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses, as defined above. However, material weaknesses or significant deficiencies in internal control over compliance may exist that were not identified.

Our audit was not designed for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, no such opinion is expressed.

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

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

We have audited the financial statements of the governmental activities, the business-type activities, the aggregate discretely presented component units, each major fund, and the aggregate remaining fund information of the City, as of and for the year ended September 30, 2022, and the related notes to the financial statements, which collectively comprise the City's basic financial statements. We issued our report thereon dated April 14, 2023, which contained an unmodified opinion on those financial statements, included an emphasis of matter for the adoption of GASB Statement No. 87 *Leases*, and included a reference to other auditors. Our audit was performed for the purpose of forming opinions on the financial statements that collectively comprise the basic financial statements. The accompanying schedule of expenditures of federal awards and schedule of expenditures of state financial assistance are presented for purposes of additional analysis as required by the Uniform Guidance and Chapter 10.550, *Rules of the Florida Auditor General* and are not a required part of the basic financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the financial statements. The information has been subjected to the auditing procedures applied in the audit of the financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the schedule of expenditures of federal awards and schedule of expenditures of state financial assistance are fairly stated in all material respects in relation to the basic financial statements as a whole.

RSM US LLP

Miami, Florida

April 20, 2023, except for our report on the Schedule of Expenditures of Federal Awards and the Schedule of Expenditures of State Financial Assistance, for which the date is April 14, 2023

City of Miami Beach, Florida

**Schedule of Expenditures of Federal Awards
Fiscal Year Ended September 30, 2022**

Federal Grantor/Pass-Through Grantor/Program or Cluster Title	Federal Assistance Listing Number	Grant/Pass-Through Entity Identifying Number	Provided to Subrecipients	Total Federal Expenditures
U.S. Department of Housing and Urban Development				
Community Development Block Grant/ Entitlement Grants	14.218	B-19-MC-12-0014	\$ 165,906	\$ 165,906
Community Development Block Grant/ Entitlement Grants	14.218	B-15-MC-12-0014/B-17-MC-12-0014/ B-18-MC-12-0014/B-19-MC-12-0014	53,868	53,868
Community Development Block Grant/ Entitlement Grants	14.218	B-15-MC-12-0014	32,899	32,899
Community Development Block Grant/ Entitlement Grants	14.218	B-18-MC-12-0014	4,794	4,794
Community Development Block Grant/ Entitlement Grants	14.218	B-21-MC-12-0014	863,383	863,383
Community Development Block Grant/ Entitlement Grants	14.218	B-15-MC-12-0014/B-18-MC-12-0014/ B-20-MC-12-0014	515,600	515,600
Community Development Block Grant/ Entitlement Grants	14.218	B-15-MC-12-0014/B-17-MC-12-0014/ B-19-MC-12-0014	18,326	18,326
Community Development Block Grant/ Entitlement Grants	14.218	B-15-MC-12-0014	<u>34</u>	<u>34</u>
Total Community Development Block Grant - Entitlement Grants Cluster			<u>1,654,810</u>	<u>1,654,810</u>
Home Investment Partnerships Program	14.239	M-21-MC-12-0212	30,796	30,796
Home Investment Partnerships Program	14.239	M-15-MC-12-0212/M-16-MC-12-0212	-	(6,015)
Home Investment Partnerships Program	14.239	M-15-MC-12-0212/M-16-MC-12-0212	37,153	76,530
Home Investment Partnerships Program	14.239	M-20-MC-12-0212	177,949	177,949
Home Investment Partnerships Program	14.239	M-16-MC-12-0212/M-17-MC-12-0212	11,660	11,660
Home Investment Partnerships Program*	14.239	M-15-MC-12-0212/M-16-MC-12-0212/ M-17-MC-12-0212	279,475	279,475
Home Investment Partnerships Program	14.239	M-17-MC-12-0212	<u>202,673</u>	<u>222,435</u>
Total HOME Investment Partnerships Program			<u>739,706</u>	<u>792,830</u>
Pass-Through Miami-Dade County, Florida:				
Supportive Housing Program - FY 2018/Continuum of Care - City of Miami Beach Outreach Program	14.267	FL0177L4D002013	-	63,079
Total Supportive Housing Program - Continuum of Care			<u>-</u>	<u>63,079</u>
Total U.S. Department of Housing and Urban Development			<u>2,394,516</u>	<u>2,510,719</u>

City of Miami Beach, Florida

**Schedule of Expenditures of Federal Awards (Continued)
Fiscal Year Ended September 30, 2022**

Federal Grantor/Pass-Through Grantor/Program or Cluster Title	Federal Assistance Listing Number	Grant/Pass-Through Entity Identifying Number	Provided to Subrecipients	Total Federal Expenditures
U.S. Department of Justice				
Pass-Through Office of The Florida Attorney General: VOCA -VICTIMS OF CRIME ACT 2021/22	16.575	VOCA-2021-MBPD-00529	-	446,003
Pass-Through Florida Department of Law Enforcement: Edward Byrne Memorial Justice Assistance Grant - Officer Safety and Wellness	16.738	2021-JAGC-DADE-27-3B-088	-	7,644
Edward Byrne Memorial Justice Assistance Grant - Optimal Surveillance	16.738	2020-DJ-BX-0839	-	59,790
Total Florida Department of Law Enforcement			-	67,434
COVID-19 Miami Beach Coronavirus Emergency Program	16.034	2020-VD-BX-0503	-	34,156
Cops Office Law Enforcement Mental Health and Wellness Act Program-Miami Beach Peer Support Project	16.710	2020-MH-WX-K013	-	13,510
Federal Equitable Sharing Agreement	16.922	FL0130700	-	65,655
Total U.S. Department of Justice			-	626,758
U.S. Department of Transportation				
Pass-Through the Florida Department of Transportation:				
State and Community Highway Traffic Safety Program-Motorcycle Safety Campaign	20.600	G1R47	-	75,000
State and Community Highway Traffic Safety Program-Speed/Aggressive Driving Initiative	20.600	G1S20	-	6,699
State and Community Highway Traffic Safety Program-Speed/Aggressive Driving Initiative	20.600	G2048	-	73,266
National Priority Safety Program-Impaired Driving Initiative	20.616	G2318	-	59,540
National Priority Safety Program-Miami Beach Occupant Protection and Child Passenger Initiative	20.616	G2202	-	74,758
National Priority Safety Program-Miami Beach Occupant Protection and Child Passenger Initiative	20.616	G1U78	-	33,292
Total Highway Safety Cluster			-	322,555
Highway Planning and Construction-Northshore Open Space Beachwalk	20.205	G1P47	-	670,499
Total Highway Planning and Construction Cluster			-	670,499
Total U.S. Department of Transportation			-	993,054
U.S. Department of Treasury				
COVID-19 Coronavirus State and Local Fiscal Recovery Funds	21.027		-	23,555,418
Total U.S. Department of Treasury			-	23,555,418

City of Miami Beach, Florida

**Schedule of Expenditures of Federal Awards (Continued)
Fiscal Year Ended September 30, 2022**

Federal Grantor/Pass-Through Grantor/Program or Cluster Title	Federal Assistance Listing Number	Grant/Pass-Through Entity Identifying Number	Provided to Subrecipients	Total Federal Expenditures
Environmental Protection Agency				
Pass-Through the State of Florida Department of Environmental Protection: Bioswale Basis of Design - Everglades Court Green Alley	66.460	NF053	-	100,000
Total Environmental Protection Agency			-	100,000
U.S. Department of Homeland Security				
Pass-Through the State of Florida Division of Emergency Management: Hurricane Dorian - via Mutual Aide Agreement	97.036	01-018-19	-	8,562
Hurricane Florence - via Mutual Aide Agreement	97.036	n/a	-	124,534
Hurricane Michael - via Mutual Aide Agreement	97.036	02-028-18	-	107,173
Surfside Collapse - via Mutual Aide Agreement	97.036	n/a	-	117,138
Pass-Through the Miami-Dade County Surfside Collapse - via Mutual Aide Agreement	97.036	n/a	-	103,033
			-	460,440
Emergency Food and Shelter Program - Phase 37	97.024	159400-076	-	491
Emergency Food and Shelter Program - Phase CARES	97.024	159400-076	-	5,570
Emergency Food and Shelter Program - Phase 38/CARES	97.024	159400-076	-	22,457
Emergency Food and Shelter Program - Phase 39	97.024	159400-076	-	30,027
Pass-Through the State of Florida Division of Emergency Management: Hazard Mitigation Grant Program - Wind Retrofit	97.039	FEMA-DR-4337-FL	-	1,932
Hazard Mitigation Grant Program - Wind Retrofit	97.039	FEMA-DR-4337-FL	-	308,877
Hazard Mitigation Grant Program - Wind Retrofit	97.039	FEMA-DR-4337-FL	-	269,406
Volunteer Florida - Community Emergency Response Team	97.042	CERT 22-006	-	5,449
Homeland Security Grant Program -Urban Areas Security Initiative 2019 - Region 7 ALPR Project	97.067	EMW-2019-SS-00049	-	150,000
Homeland Security Grant Program -Urban Areas Security Initiative 2019	97.067	EMW-2019-SS-00049	-	67,899
Homeland Security Grant Program -Urban Areas Security Initiative 2020	97.067	EMW-2020-SS-00035	-	52,841
Total U.S. Department of Homeland Security			-	1,375,389
TOTAL EXPENDITURES OF FEDERAL AWARDS			\$ 2,394,516	\$ 29,161,338

See notes to schedules of expenditures of federal awards and state financial assistance.

City of Miami Beach, Florida

**Schedule of Expenditures of State Financial Assistance
For the Fiscal Year Ended September 30, 2022**

State Grantor/Program	State CSFA Number	Grant/Pass-Through Entity Identifying Number	Total State Expenditures
State of Florida, Department of Environmental Protection			
Fire Station #1	37.098	22SRP35	<u>280</u>
Total State of Florida, Department of Environmental Protection			<u>280</u>
State of Florida, Housing Finance Corporation			
State Housing Initiatives Partnership (SHIP) Program	40.901	N/A	<u>167,476</u>
Total State of Florida, Housing Finance Corporation			<u>167,476</u>
Florida Department of Transportation			
A1A Indian Creek Corridor	55.000	AS-343/439228-2-58-01	2,456,966
Locally Funded Agreement - Transportation Management Initiative Agreement	55.039	422239-2-12-01	16,144
Miami Beach Atlantic Trail Greenway Corridor from South Pointe Park to 87th Terrace	55.038	G0Q53	500,970
Public Transit Service Development Program - South Beach Loop Trolley Route	55.012	G1C66	<u>1,446,838</u>
Total Florida Department of Transportation			<u>4,420,918</u>
Florida Department of Health			
Pass-Through Miami-Dade County, Florida:			
Emergency Medical Services	64.005	C8013	1,801
Emergency Medical Services	64.005	C9013	3,852
Emergency Medical Services	64.005	C0013	<u>2,026</u>
Total Florida Department of Health			<u>7,679</u>
TOTAL EXPENDITURES OF STATE FINANCIAL ASSISTANCE			<u>\$ 4,596,353</u>

See notes to schedules of expenditures of federal awards and state financial assistance.

City of Miami Beach, Florida

Notes to Schedules of Expenditures of Federal Awards and State Financial Assistance Fiscal Year Ended September 30, 2022

Note 1. Basis of Presentation

The accompanying schedules of expenditures of federal awards and state financial assistance (the Schedules) include the federal and state award activity of the City of Miami Beach, Florida (the City) under programs of the Federal government and the State of Florida for the year ended September 30, 2022. The information in the Schedules is presented in accordance with the requirements of the Title 2 U.S. Code of Federal Regulations Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance) and Chapter 10.550, *Rules of the Florida Auditor General*. Because the Schedules present only a selected portion of the operations of the City, it is not intended to and does not present the financial position, changes in fund balance/net position, or cash flows of the City.

Note 2. Summary of Significant Accounting Policies

Expenditures reported on the Schedules are reported on the modified accrual basis of accounting for expenditures accounted for in the governmental funds and on the accrual basis of accounting for expenses of the proprietary fund types, which are described in Note 1 to the City's basic financial statements. Such expenditures/expenses are recognized following the cost principles contained in the Uniform Guidance and Chapter 10.550, *Rules of the Florida Auditor General*, wherein certain types of expenditures/expenses are not allowable or are limited as to reimbursement. Negative amounts shown on the Schedules represent adjustments or credits made in the normal course of business to amounts reported as expenditures in prior years.

Note 3. Indirect Cost Recovery

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

Note 4. Loans Outstanding

On November 12, 2014, the City of Miami Beach entered into the Clean Water State Revolving Fund Loan Agreement with the State of Florida Department of Environment Protection. On November 24, 2020, Amendment No.1 to the Loan Agreement was executed. The semiannual loan payment amount is based on the total amount of \$7,697,180, which consist of the Loan principal, accrued Capitalized Interest plus the Loan Service Fee. Loan payments commenced on February 15, 2018, and semiannually thereafter on August 15 and February 15 of each year until all amounts due have been fully paid. The interest rate on this loan is 1.62% per annum. Loan disbursements from the State to the City will be made for reimbursements of allowable costs. The loan is recorded as a loan payable in the governmental activities of the City's government-wide statements. As of September 30, 2022, \$7.5 million of allowable costs have been incurred by the City and \$7.5 million has been reimbursed from the State. The loan is secured by the Stormwater fund's pledged revenues and will be repaid with such funds. The outstanding principal balance reported at September 30, 2022, is \$5,906,888, which consist of Loan Principal and Service Fee.

City of Miami Beach, Florida

**Schedule of Findings and Questioned Costs
Fiscal Year Ended September 30, 2022**

Section I . Summary of Auditors' Results

Financial Statements

Type of report the auditor issued on whether the financial statements audited were prepared in accordance with GAAP:

Unmodified

Internal control over financial reporting:

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

Federal Awards

Internal control over major federal programs:

Material weakness(es) identified?	_____ Yes	_____ X	_____ No
Significant deficiency(ies) identified?	_____ Yes	_____ X	_____ None reported

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

Unmodified

Any audit findings disclosed that are required to be reported in accordance with section 2 CFR 200.516(a)?	_____ Yes	_____ X	_____ No
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Identification of major federal programs:

<u>Federal Assistance Listing No.</u>	<u>Name of Federal Program or Cluster</u>
21.027	COVID-19 Coronavirus State and Local Fiscal Recovery Funds

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

\$874,840

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

City of Miami Beach, Florida

**Schedule of Findings and Questioned Costs (Continued)
Fiscal Year Ended September 30, 2022**

State Financial Assistance :

Internal control over major projects:

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

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

Unmodified

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

<u> </u> Yes	<u> X </u> No
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Identification of major state projects:

State Assistance Listing No.

Name of State Project

55.000

A1A Indian Creek Corridor

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

\$750,000

Section II. Financial Statement Findings

No matters to report

Section III. Federal Awards and State Projects Findings and Questioned Costs

No matters to report.

City of Miami Beach, Florida

**Summary Schedule of Prior Year Audit Findings
Fiscal Year Ended September 30, 2022**



City Of Miami Beach, 1700 Convention Center Drive, Miami Beach, Florida 33139 www.miamibeachfl.gov

Summary of Prior Year Findings

Audit Finding Number: IC 2021-0001 – Financial Reporting – Material Weakness

Audit Finding: Material accounting adjustments were made by management to the financial statements to comply with generally accepted accounting principles. This included a material adjustment to the Capital Projects fund and the Aggregate Nonmajor Fund relating to a legal settlement obligation. In addition, a material adjustment was made to the Convention Center fund to eliminate intercompany transactions between the City and the Convention Center.

Status of Finding: Corrected. Matter Not repeated.