Broward County, Florida

Single Audit Report

For the Fiscal Year Ended September 30, 2025

BROWARD COUNTY, FLORIDA
SINGLE AUDIT REPORT
For The Fiscal Year Ended September 30, 2025

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ANTHONY BRUNSON P.A.
CERTIFIED PUBLIC ACCOUNTANTS & BUSINESS ADVISORS

Independent Auditors' Report

Honorable Board of County Commissioners
Broward County, Florida

Report on the Audit of the Schedule of Expenditures of Federal Awards and State Financial Assistance

Opinion

We have audited the schedule of expenditures of federal awards and state financial assistance (the "Schedule") of Broward County, Florida (the County) for the year ended September 30, 2025, and the related notes.

In our opinion, the accompanying Schedule presents fairly, in all material respects, the expenditures of federal awards and state financial assistance of the County for the year ended September 30, 2025, in accordance with accounting principles generally accepted in the United States of America.

Basis for Opinion

We conducted our audit in accordance with auditing standards generally accepted in the United States of America (GAAS); the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States (*Government Auditing Standards*); 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. Our responsibilities under those standards, the Uniform Guidance and Chapter 10.550, Rules of the Auditor General are further described in the Auditors' Responsibilities for the Audit of the Schedule section of our report.

We are required to be independent of the County and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

Responsibilities of Management for the Schedule

Management is responsible for the preparation and fair presentation of the Schedule in accordance with accounting principles generally accepted in the United States of America and for the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of the schedule that is free from material misstatement, whether due to fraud or error.

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Auditors' Responsibilities for the Audit of the Schedule

Our objectives are to obtain reasonable assurance about whether the schedule as a whole is free from material misstatement, whether due to fraud or error, and to issue an auditors' report that includes our opinion. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with GAAS, *Government Auditing Standards*, the Uniform Guidance, and Chapter 10.550, Rules of the Auditor General will always detect a material misstatement when it exists. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Misstatements are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment made by a reasonable user based on the Schedule.

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

- Exercise professional judgment and maintain professional skepticism throughout the audit.

- Identify and assess the risks of material misstatement of the schedule, whether due to fraud, or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the schedule.

- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of County's internal control. Accordingly, no such opinion is expressed.

- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the schedule.

Report on Audited Financial Statements

The financial statements of the governmental activities, the business-type activities, the aggregate discretely presented component units, each major fund, and the aggregate remaining fund information of the County as of and for the year ended September 30, 2025, were audited by other auditors, and they have issued their report thereon dated March 27, 2026. 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 27, 2026, 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.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit, significant audit findings, and certain internal control-related matters that we identified during the audit.

This report is intended solely for the information and use of the 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.

Miramar, Florida
June 12, 2026

ANTHONY BRUNSON P.A.
CERTIFIED PUBLIC ACCOUNTANTS & BUSINESS ADVISORS

Independent Auditors' Report on Compliance for Each Major Federal Program and State Project and Report on Internal Control Over Compliance Required by 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

Opinion on Each Major Federal Program and State Project

We have audited Broward County, Florida's (the County's) compliance with the types of compliance requirements identified as subject to audit in the OMB *Compliance Supplement and the Florida 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, 2025. The County's major federal programs and state projects are identified in the summary of auditors' results section of the accompanying schedule of findings and questioned costs.

In our opinion, the County complied, in all material respects, with the compliance requirements referred to above that could have a direct and material effect on each of its major federal program and state project for the year ended September 30, 2025.

Basis for Opinion on Each Major Federal Program and State Project

We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America (GAAS); the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States (*Government Auditing Standards*); 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. Our responsibilities under those standards, the Uniform Guidance, and Chapter 10.550, *Rules of the Auditor General* are further described in the Auditors' Responsibilities for the Audit of Compliance section of our report.

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

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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 County's federal programs and state projects.

Auditors' Responsibilities for the Audit of the 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 County'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 Auditor Genera*l 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 County's compliance with the requirements of each major federal program and 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 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 County'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 County's internal control over compliance relevant to the audit in order to design audit procedures that are appropriate in the circumstances and to test and report on internal control over compliance in accordance with the Uniform Guidance and Chapter 10.550, *Rules of the Auditor General*, but not for the purpose of expressing an opinion on the effectiveness of the County'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 on a timely basis. A *material weakness in internal control over compliance* is a deficiency, or a combination of deficiencies, in internal control over compliance, such that there is a reasonable possibility that material noncompliance with a type of compliance requirement of a federal program 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 Auditors' 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. We identified certain deficiencies in internal control, described in the accompanying schedule of finding and questioned costs as items IC 2025-001 and IC 2025-002 that we considered to be significant deficiencies.

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

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

Miramar, FL
June 12, 2026

BROWARD COUNTY, FLORIDA
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
AND STATE FINANCIAL ASSISTANCE
For The Fiscal Year Ended September 30, 2025

Federal Grantor/Pass-Through Grantor/Program or Cluster Title	Assistance Listing Number	Contract Number/ Pass-Through Entity Identifying Number	Total Expenditures	Passed-Through to Subrecipients
Department of Housing and Urban Development				
Community Development Block Grants (CDBG)/Entitlement Grants Cluster				
Community Development Block Grant	14.218	B-18-UC-12-0001	$ 74,724	$ 16,070
Community Development Block Grant	14.218	B-19-UC-12-0001	28,569	28,569
Community Development Block Grant (COVID-19)	14.218	B-20-UW-12-0001	62,725	-
Community Development Block Grant	14.218	B-20-UC-12-0001	19,827	19,827
Community Development Block Grant	14.218	B-21-UC-12-0001	99,034	32,975
Community Development Block Grant - Program income	14.218	B-21-UC-12-0001	19,847	-
Community Development Block Grant	14.218	B-22-UC-12-0001	409,060	382,535
Community Development Block Grant - Program income	14.218	B-22-UC-12-0001	9,407	-
Community Development Block Grant	14.218	B-23-UC-12-0001	1,518,953	348,295
Community Development Block Grant - Program income	14.218	B-23-UC-12-0001	182,469	-
Community Development Block Grant	14.218	B-24-UC-12-0001	1,791,598	763,325
Community Development Block Grant	14.218	B-25-UU-12-0001	32,476	-
Community Development Block Grant - Program income	14.218	07DB-3V-11-16-01-Z08	658,390	-
Sub Total Direct Programs			4,907,079	1,591,596
Pass-Through City of Coconut Creek				
Community Development Block Grant	14.218	B-19-MC-12-0054	351	-
Community Development Block Grant (COVID-19)	14.218	B-20-CW-12-0054	6,824	-
Community Development Block Grant	14.218	B-20-MC-12-0054	9,836	-
Pass-Through City of Margate				
Community Development Block Grant	14.218	B-17-MC-12-0045	1,990	-
Community Development Block Grant	14.218	B-20-MC-12-0045	13,049	-
Community Development Block Grant	14.218	B-20-MW-12-0045	6,910	-
Pass-Through City of Weston				
Community Development Block Grant	14.218	B-19-MC-12-0062	23,631	-
Community Development Block Grant	14.218	B-20-MC-12-0062	72,710	-
Community Development Block Grant	14.218	B-20-MW-12-0062	6,524	-
Sub Total Indirect Programs			141,825	-
Total Community Development Block Grants/Entitlement Grants Cluster			5,048,904	1,591,596
Community Development Block Grants/ State's program and Non-entitlement Grants				
Emergency Solutions Grants Program				
Emergency Shelter Grant	14.231	E-24-UC-12-0001	111,188	-
Emergency Shelter Grant	14.231	E-23-UC-12-0001	85,047	97,678
Total Program			196,235	97,678
Sub Total Direct Program			196,235	97,678
Pass-Through Florida Department of Children and Families				
Emergency Shelter Grant FY23 (Unified Homeless)	14.231	JP003	34,767	37,991
Emergency Shelter Grant FY24 (Unified Homeless)	14.231	JP003	89,739	119,752
Emergency Shelter Grant FY25 (Unified Homeless)	14.231	JP003	42,716	44,940
Sub Total Pass-Through Florida Department of Children and Families			167,222	202,683
Total Emergency Solutions Grant Program			363,457	300,361
Home Investment Partnership Program				
HOME Investment Partnership Program	14.239	M-17-DC-120201	355,737	227,059
Home-Program Income	14.239	M-17-DC-120201	149,271	-
HOME Investment Partnership Program	14.239	M-18-DC-120201	266,472	348,460
Home-Program Income	14.239	M-18-DC-120201	40,837	-
HOME Investment Partnership Program	14.239	M-19-DC-120201	166,232	219,979
Home-Program Income	14.239	M-19-DC-120201	7,638	-
HOME Investment Partnership Program	14.239	M-20-DC-120201	119,930	145,697
Home-Program Income	14.239	M-20-DC-120201	13,624	-
HOME Investment Partnership Program	14.239	M-21-DC-120201	748,319	366,824
Home-Program Income	14.239	M-21-DC-120201	62,884	-
HOME Investment Partnership Program	14.239	M-21-DC-120201	1,223,729	12,667
Home-Program Income	14.239	M-21-DC-120201	6,057	-
HOME Investment Partnership Program	14.239	M-23-DC-120201	1,989,694	-
HOME Investment Partnership Program	14.239	M-23-DC-120201	156,453	-

(Continued on next page)

See Notes to Schedule.

BROWARD COUNTY, FLORIDA
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS AND STATE FINANCIAL ASSISTANCE
For The Fiscal Year Ended September 30, 2025

Federal Grantor/Pass-Through Grantor/Program or Cluster Title	Assistance Listing Number	Contract Number/ Pass-Through Entity Identifying Number	Total Expenditures	Passed-Through to Subrecipients
Department of Housing and Urban Development (cont'd)				
Home Investment Partnership Program (cont'd)				
HOME Investment Partnership Program	14.239	M-24-DC-120201	568,367	-
HOME Investment Partnership Program	14.239	M-21-DP-120201	27,365	-
Total Home Investment Partnership Program			5,902,609	1,320,686
Continuum of Care Program				
Homeless Families-Continuum of Care Program (100 Units S+C Project)	14.267	FL0259L4D012316	201,834	-
Homeless Families-Continuum of Care Program (Broward II)	14.267	FL0248L4D012316	1,028,522	1,096,473
Homeless Families-Continuum of Care Program (Broward II)	14.267	FL0248L4D012417	247,327	-
Homeless Families-Continuum of Care Program (Broward IV (Samaritan Expansion)	14.267	FL0535L4D012208	39,494	81,369
Homeless Families-Continuum of Care Program (Broward IV (Samaritan Expansion)	14.267	FL0535L4D012309	371,647	283,878
Homeless Families-Continuum of Care Program (Broward Partnership Housing III)	14.267	FL0477L4D012209	52,812	77,613
Homeless Families-Continuum of Care Program (Broward Partnership Housing III)	14.267	FL0477L4D012310	340,832	294,670
Homeless Families-Continuum of Care Program (Broward Partnership Housing IV)	14.267	FL0668L4D012307	436,119	968,450
Homeless Families-Continuum of Care Program (Broward Partnership Housing IV)	14.267	FL0668L4D012408	111,967	65,898
Homeless Families-Continuum of Care Program (Broward Partnership Housing V)	14.267	FL0715L4D012305	367,500	-
Homeless Families-Continuum of Care Program (Chalet Apartments)	14.267	FL0249L4D012316	143,433	180,419
Homeless Families-Continuum of Care Program (Chalet Apartments)	14.267	FL0249L4D012417	75,029	50,775
Homeless Families-Continuum of Care Program (FL-601 CoC Planning Project Application 2022)	14.267	FL0983L4D012200	76,936	-
Homeless Families-Continuum of Care Program (FL-601 CoC Planning Project Application 2023)	14.267	FL1037L4D012300	362,162	-
Homeless Families-Continuum of Care Program (FL-601 Dedicated HMIS Project Expansion)	14.267	FL0465L4D012210	55,545	-
Homeless Families-Continuum of Care Program (FL-601 Dedicated HMIS Project Expansion)	14.267	FL0465L4D012311	369,603	-
Homeless Families-Continuum of Care Program (HART & Home)	14.267	FL0364L4D012314	210,148	-
Homeless Families-Continuum of Care Program (HART & Home)	14.267	FL0364L4D012415	85,956	-
Homeless Families-Continuum of Care Program (HOPE4Families Rapid Re-Housing)	14.267	FL0498L4D012209	54,230	126,854
Homeless Families-Continuum of Care Program (HOPE4Families Rapid Re-Housing)	14.267	FL0498L4D012310	210,850	166,237
Homeless Families-Continuum of Care Program (NewHart Project)	14.267	FL0254L4D012215	31,971	-
Homeless Families-Continuum of Care Program (NewHart Project)	14.267	FL0254L4D012316	366,245	-
Homeless Families-Continuum of Care Program (ROP2-Rapid Re-Housing Leasing Assistance)	14.267	FL0705L4D012205	-	47,091
Homeless Families-Continuum of Care Program (ROP2-Rapid Re-Housing Leasing Assistance)	14.267	FL0705L4D012306	267,587	194,989
Homeless Families-Continuum of Care Program (S+C 74 Unit HHOPE Chronic Homeless Initiative)	14.267	FL0251L4D012316	951,768	-
Homeless Families-Continuum of Care Program (S+C 74 Unit HHOPE Chronic Homeless Initiative)	14.267	FL0251L4D012417	247,358	-
Homeless Families-Continuum of Care Program (S+C Permanent Housing 100 Units)	14.267	FL0259L4D012417	333,464	-
Homeless Families-Continuum of Care Program (S+C Permanent Housing 16 Unit)	14.267	FL0366L4D012314	227,054	-
Homeless Families-Continuum of Care Program (S+C Permanent Housing 16 Unit)	14.267	FL0366L4D012415	97,446	-
Homeless Families-Continuum of Care Program (S+C Permanent Housing 18 Unit)	14.267	FL0401L4D012313	312,132	-
Homeless Families-Continuum of Care Program (S+C Permanent Housing 25 Units)	14.267	FL0534L4D012309	302,901	-
Homeless Families-Continuum of Care Program (S+C Permanent Housing 25 Units)	14.267	FL0534L4D012410	34,267	-
Homeless Families-Continuum of Care Program (S+C Permanent Housing 29 Units)	14.267	FL0257L4D012215	1,400	-
Homeless Families-Continuum of Care Program (S+C Permanent Housing 29 Units)	14.267	FL0257L4D012316	372,125	-
Homeless Families-Continuum of Care Program (S+C Permanent Housing 29 Units)	14.267	FL0257L4D012417	174,894	-
Homeless Families-Continuum of Care Program (S+C Permanent Housing 88 Units)	14.267	FL0258L4D012114	3,033	
Homeless Families-Continuum of Care Program (S+C Permanent Housing 88 Units)	14.267	FL0258L4D012316	1,211,637	-
Homeless Families-Continuum of Care Program (Samaritan 2008)	14.267	FL0245L4D012213	8,245	29,675
Homeless Families-Continuum of Care Program (Samaritan 2008)	14.267	FL0245L4D012314	341,246	272,768
Homeless Families-Continuum of Care Program (SHIELD Housing Project)	14.267	FL0714L4D012305	830,716	-
Total Continuum of Care Program			10,957,435	3,937,159
Fair Housing Assistance Program				
Fair Housing Assistance Program	14.401	FF204K234006	7,395	-
Fair Housing Assistance Program	14.401	N/A	171,600	-
Fair Housing Assistance Program	14.401	N/A	60,000	-
Total Program			238,995	-
Total Department of Housing and Urban Development Program			22,511,400	7,149,802

(Continued on next page)

See Notes to Schedule.

BROWARD COUNTY, FLORIDA
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
AND STATE FINANCIAL ASSISTANCE
For The Fiscal Year Ended September 30, 2025

Federal Grantor/Pass-Through Grantor/Program or Cluster Title	Assistance Listing Number	Contract Number/ Pass-Through Entity Identifying Number	Total Expenditures	Passed-Through to Subrecipients
Department of Justice				
Prosecuting Cold Cases Using DNA				
Comprehensive Forensic DNA Analysis Grant Program	16.036	15PBJA-24-GG-02415-DNAX	22,796	-
Total Program			22,796	-
Missing and Unidentified Human Remains (MUHR) Program				
FY24 Missing & Unidentified Human Remains	16.050	15PBJA-24-GG-05414-MISP	7,607	-
Total Program			7,607	-
Missing Children’s Assistance				
2018 (ICAC) - Internet Crimes Continuation	16.543	15-JDP-21-GK-03817-MECP	146,292	-
2024 (ICAC) - Internet Crimes Continuation	16.543	15PJDP-24-GK-04190-MECP	250,602	-
Total Program			396,894	-
National Institute of Justice Research, Evaluation, and Development Project Grants				
Broward County Forensic Pathology Fellowship	16.560	15PBJA-23-GG-00812-SLFO	61,752	-
Total Program			61,752	-
Crime Victim Assistance				
Pass-Through Florida Office of the Attorney General				
Crime Victim Assistance	16.575	VOCA-C-2024	88,318	-
Total Program			88,318	-
Violence Against Women Formula Grant				
Pass-Through Florida Coalition Against Domestic Violence				
InVest Grant Award	16.588	LN260	99,027	-
Total Program			99,027	-
Grants to Encourage Arrest Policies and Enforcement of Protection Orders Program				
2021 OVW FY21 Improving Criminal Justice Response to Domestic Violence, Sexual Assault and Stalking Grant Program	16.590	15JOVW-21-GG-02011-ICJR	334,998	118,554
Total Program			334,998	118,554
State Criminal Alien Assistance Program				
State Criminal Alien Assistance Program	16.606	15-BJA-23-RR-05594-SCAA	54,810	-
Total Program			54,810	-
Project Safe Neighborhoods				
Project Safe Neighborhoods	16.609	EMW-2023-SS-00058-S01	64,542	-
Total Program			64,542	-
Public Safety Partnership and Community Policing Grants				
Broward COPS Stop School Violence	16.710	15JCOPS-21-GG-02339-SPPS	5,784	
Broward COPS Stop School Violence	16.710	15JCOPS-22GG-04081-LEMH	46,599	
Broward COPS Stop School Violence	16.710	15JCOPS-24-GG-02136-TECP	275,308	
Broward COPS Stop School Violence	16.710	15JCOPS-24-GG-02537-PPSE	16,715	-
Total Program			344,406	-
PREA Program: Demonstration Projects to Establish “Zero Tolerance” Cultures for Sexual Assault in Correctional Facilities				
PREA Program	16.735	15PBJA-21-GG-02774-PREA	32,057	
PREA Program	16.735	15PBJA-22-GG-01653-PREA	65,926	-
Total Program			97,983	-
Edward Byrne Memorial Justice Assistance Grant				
Justice Assistance Grant	16.738	15PBJA-22-GG-01757-JAGP	125,926	-
Sub Total Direct Program			125,926	-
Edward Byrne Justice Assistance Grant Program- PETI (C-6N239)	16.738	15PBJA-23-GG-02972-MUMU	46,589	-
Edward Byrne Justice Assistance Grant Program-(C-6N226)	16.738	15PBJA-23-GG-02972-MUMU	83,986	-
Edward Byrne Justice Assistance Grant 2025	16.738	15PBJA-21-GG-01376-JAGX	507,667	438,327
Sub Total Indirect Programs			638,242	438,327
Total Program			764,168	438,327

(Continued on next page)

See Notes to Schedule.

BROWARD COUNTY, FLORIDA
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS AND STATE FINANCIAL ASSISTANCE
For The Fiscal Year Ended September 30, 2025

Federal Grantor/Pass-Through Grantor/Program or Cluster Title	Assistance Listing Number	Contract Number/ Pass-Through Entity Identifying Number	Total Expenditures	Passed-Through to Subrecipients
Department of Justice (cont'd)				
DNA Backlog Reduction Program				
DNA Backlog Reduction Program	16.741	15PBJA-22-GG-01635-DNAX	102,981	-
DNA Backlog Reduction Program	16.741	15PBJA-23-GG-00766-DNAX	225,752	-
DNA Backlog Reduction Program	16.741	15PBJA-23-GG-01269-DNAX	404,935	-
DNA Backlog Reduction Program	16.741	15PBJA-24-GG-02652-DNAX	33,699	-
Total Program			767,367	-
Paul Coverdell Forensic Science Improvement Grant Program				
Pass-Through Florida Department of Law Enforcement				
Paul Coverdell Forensic Sciences	16.742	15PBJA-22-GG-01948-COVE	33,997	-
Paul Coverdell Forensic Sciences	16.742	15PBJA-23-GG-00945-COVE	93,778	-
Paul Coverdell Forensic Sciences	16.742	15PBJA-22-GG-01948-COVE	29,411	-
Total Program			157,186	-
Congressionally Recommended Awards				
Byrne Discretionary Community Project	16.753	15PBJA-22-GG-00166-BRND	41,930	-
Total Program			41,930	-
Stop School Violence Program				
Stop School Violence	16.839	15PBJA-22-GG-04665-STOP	235,215	-
Stop School Violence	16.839	2019-YS-BX-0035	-	-
Total Program			235,215	-
Equitable Sharing Programs				
Equitable Sharing Program	16.922	N/A	560,371	-
Total Program			560,371	-
Total Department of Justice			4,099,370	556,881
Department of Transportation				
Airport Improvement, COVID-19 Airports, and Infrastructure Investment and Jobs Act Programs				
FLL Taxiway A Pavement Rehab (Design)	20.106	3-12-0025-098-2022	33,623	-
FLL Terminal 3 Generator Replacement	20.106	3-12-0025-099-2023	1,712,472	-
HWO Taxiway M Pavement Rehabilitation (Construction)	20.106	3-12-0029-016-2024	300,264	-
HWO Taxiway A Extension and Mitigate Hot Spot 3	20.106	3-12-0029-017-2024	3,425,123	-
FLL Taxiway A Pavement Rehab (Construction)	20.106	3-12-0025-100-2024	5,439,915	-
FLL Terminal Connectors (ATP)	20.106	3-12-0025-101-2024	3,695,042	-
FLL Terminal Connectors (AIG)	20.106	3-12-0025-102-2024	7,319,392	-
Total Program			21,925,831	-
Federal Transit Formula Grants				
FTA Formula-Capital Projects - FY 2017	20.507	FL-2018-087-00	66,638	-
FTA Formula-Capital Projects - FY 2019	20.507	FL-2020-080-00	602,823	-
FTA Formula-Capital Projects - FY 2020	20.507	FL-2022-017-00	295,232	-
FTA Formula-Capital Projects - FY 2021	20.507	FL-2023-057-00	93,167	-
FTA Formula-Capital Projects - FY 2022	20.507	FL-2024-041-00	2,647,539	-
FTA Formula-Capital Projects - FY 2023	20.507	FL-2024-009-00	1,537,562	-
FTA Formula-Capital Projects - FY 2024	20.507	FL-2025-077-00	12,200,925	-
FTA Formula-Capital Projects - FY 2012	20.507	FL-90-X837-00	100,000	-
FTA Formula-MPO Stop/Shelter Enhancements	20.507	FL-95-X028-00	-	-
Total Program			17,543,886	-
Bus and Bus Facilities Formula				
Super Grant FY2019 Section 5307 Capital Projects & Section 5339 Bus & Bus Facilities	20.526	FL-2020-080-00	47,426	-
FTA Formula-Capital Projects - FY 2018	20.526	FL-2020-042-00	30,454	-
FTA Formula-Capital Projects - FY 2020	20.526	FL-2022-017-00	10,419	-
FTA Formula-Capital Projects - FY 2021	20.526	FL-2023-057-00	22,817	-
FTA Formula-Capital Projects - FY 2024	20.526	FL-2025-077-00	283,253	-
Total Program			394,369	-
Total Federal Transit Cluster			17,938,255	-

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BROWARD COUNTY, FLORIDA
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS AND STATE FINANCIAL ASSISTANCE
For The Fiscal Year Ended September 30, 2025

Federal Grantor/Pass-Through Grantor/Program or Cluster Title	Assistance Listing Number	Contract Number/ Pass-Through Entity Identifying Number	Total Expenditures	Passed-Through to Subrecipients
Department of Transportation (cont'd)				
State and Community Highway Safety Cluster				
Pass-Through Florida Department of Transportation				
State and Community Highway Safety	20.600	AL-2025-00296	113,190	-
State and Community Highway Safety	20.600	DD-2025-00165	37,520	-
State and Community Highway Safety	20.600	MC-2025-00341	123,632	-
State and Community Highway Safety	20.600	OP-2025-00431	83,820	-
State and Community Highway Safety	20.600	RS-2024-00022	124,428	-
State and Community Highway Safety	20.600	SC-2025-00317	199,955	-
State and Community Highway Safety	20.600	G2X22	360,208	-
Total Highway Safety Cluster			1,042,753	-
Total Department of Transportation Programs			40,906,839	-
Department of the Treasury Programs				
Equitable Sharing Programs				
Equitable Sharing Program	21.016	N/A	1,451,429	-
Total Program			1,451,429	-
Pass-Through Florida Department of Environmental Protection				
Coronavirus State and Local Fiscal Recovery Funds	21.027	22FRP19	184,298	-
Coronavirus State and Local Fiscal Recovery Funds	21.027	22FRP122	171,094	-
			355,392	-
Pass-Through Florida Department of State				
ARPA-Museum of Black Broward	21.027	23.s.aa.900.055	107,636	-
Total Program			107,636	-
Pass-Through Florida Department of Environmental Protection				
COVID-19 Coronavirus State and Local Fiscal Recovery Funds (ARPA Grant)	21.027	23FRP31	32,160,080	-
Hardening of Seawalls at Hollywood North Beach	21.027	22FRP15	269,796	-
Total Program			32,537,512	-
Total Department of the Treasury Programs			34,451,969	-
Environmental Protection Agency Programs				
Air Pollution Control Program Support				
EPA 105 Air Pollution Control	66.001	A-00402625-0	289,021	-
Total Program			289,021	-
Surveys, Studies, Research, Investigations, Demonstrations and Special Purpose Activities Relating to the Clean Air Act Programs				
Particulate Matter 2.5 Ambient Air Monitoring Network	66.034	PM-01D04920	99,318	-
Particulate Matter 2.5 Ambient Air Monitoring Network	66.034	PM-05D37725-0	48,590	-
COVID-19-Particulate Matter 2.5 Ambient Air Monitoring Network-American Rescue Plan (ARP)	66.034	0P-02D26122-0	39,897	-
Total Program			187,805	-
Total Environmental Protection Agency Programs			476,826	-
U.S. Election Assistance Commission Programs				
Help America Vote Act (HAVA) Election Security Programs				
Pass through Florida Department of State, Divisions of Elections				
HAVA- Election Security Grant	90.404	MOA #2024-001	12,840	-
Total Help America Vote Act (HAVA) Programs			12,840	-
Total U.S. Election Assistance Commission Programs			12,840	-
Department of Health and Human Services Programs				
National Family Care Giver Support, Title IIIE, Part E				
Pass-Through Areawide Council on Aging of Broward County Inc.				
Title IIE Support Services	93.052	JA121-15-2021	8,204	-
Title IIE Support Services	93.052	JA122-15-2022	25,312	-
Total Program			33,516	-

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Federal Grantor/Pass-Through Grantor/Program or Cluster Title	Assistance Listing Number	Contract Number/ Pass-Through Entity Identifying Number	Total Expenditures	Passed-Through to Subrecipients
Department of Health and Human Services Programs (cont'd)				
Comprehensive Community Mental Health Services for Children with Serious Emotional Disturbances (SED) Programs				
One Community Partnership Expansion Project - OCP 4	93.104	6H79SM087730-01M001	1,176,983	839,967
Total Program			1,176,983	839,967
Pass-Through Florida Department of Health				
Injury Prevention and Control	93.136	BWF91	54,351	-
Total Program			54,351	-
Substance Abuse and Mental Health Services Projects of Regional and National Significance				
Drug Court Expansion	93.243	1H79TI086366-01	286,646	-
Drug Court Expansion	93.243	6H79SP080310-01MM002	-	-
One Community Partnership Expansion Project - OCP 3	93.243	1H79SM082386-01	-	-
Sub Total Direct Programs			286,646	-
Pass-Through Florida Council Against Sexual Violence				
Family Violence Prevention and Services/ Sexual Assault/Rape Crisis Services and Supports FY 24-25	93.497	23FVP27	195,777	-
Sub Total Indirect Programs			195,777	-
Total Program			195,777	-
TANF Cluster				
Substance Abuse FY 2023-24	93.558	34346-23	83,076	-
Substance Abuse FY 2024-25	93.558	34346-24	1,083	-
Total TANF Cluster			84,159	-
Low-Income Home Energy Assistance				
Pass-Through Florida Department of Commerce				
Low Income Home Energy Assistance Program (Umbrella Agreement)	93.568	E1993		
Low Income Home Energy Assistance Program (Umbrella Agreement)	93.568	E1993	10,995,467	-
Total Program			10,995,467	-
Community Services Block Grant				
Pass-Through Florida Department of Commerce				
Community Services Block Grant (Umbrella Agreement)	93.569	E1993	63,391	-
Community Services Block Grant (Umbrella Agreement)	93.569	E1993	1,669,395	-
Total Program			1,732,786	-
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	93.575	JC206	280,110	-
Total Child Care and Development Fund (CCDF) Cluster			280,110	-
Social Services Block Grant				
Pass-Through Florida Department of Children and Families				
Child Care Licensing and Enforcement	93.667	JC206	60,834	-
Total Program			60,834	-
Pass-Through Florida Department of Health				
Social Services Block Grant FY23-24	93.667	CP110		
Social Services Block Grant FY24-25	93.667	CP110	606,593	-
Social Services Block Grant FY25-26	93.667	CP110	171,575	-
Total Program			778,168	-
Ending the HIV Epidemic: A Plan for America — Ryan White HIV/AIDS Program Parts A and B				
Ryan White Ending the HIV Epidemic	93.686	UT8HA33923-05-03	3,021,834	2,680,149
Ryan White Ending the HIV Epidemic	93.686	UT8HA33923-06-03	2,700,441	823,929
Total Program			5,722,275	3,504,078

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BROWARD COUNTY, FLORIDA
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Federal Grantor/Pass-Through Grantor/Program or Cluster Title	Assistance Listing Number	Contract Number/ Pass-Through Entity Identifying Number	Total Expenditures	Passed-Through to Subrecipients
Department of Health and Human Services Programs (cont'd)				
Opioid State Targeted Response				
Pass-Through Broward Behavioral Health Coalition				
Behavioral Health and Substance Abuse	93.788	34346-24	921,000	-
Behavioral Health and Substance Abuse	93.788	34346-25	189,000	-
Total Program			1,110,000	-
Opioid State Targeted Response				
Pass-Through Florida Alcohol and Drug Abuse Association, Inc.				
FADAA - DCF FY 2024	93.788	Agreement	57,052	-
FADAA - DCF FY 2025	93.788	Agreement	16,953	-
Total Program			74,005	-
HIV Emergency Relief				
Ryan White HIV Emergency Relief Grant 23/24	93.914	H89HA00002-33		
Ryan White HIV Emergency Relief Grant 24/25	93.914	H89HA00002-34	6,704,284	5,272,648
Ryan White HIV Emergency Relief Grant 25/26	93.914	H89HA00002-35	10,681,963	5,413,629
Total Program			17,386,247	10,686,277
Pass-Through Florida Department of Health				
HIV - Substance Abuse Grant - FY22	93.917	BW776	-	-
HIV - Substance Abuse Grant - FY23	93.917	BW776	65,760	-
Total Program			65,760	-
Block Grants for Community Mental Health Services				
Pass-Through Broward Behavioral Health Coalition				
Block Grants for Community Mental Health Services	93.958	3452-25	26,477	-
Block Grants for Community Mental Health Services	93.958	34352-23	93,357	-
Block Grants for Community Mental Health Services	93.958	20178-25	25,377	-
Total Program			145,211	-
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	3452-25	207,734	-
Block Grants for Prevention and Treatment of Substance Abuse	93.959	34352-23	694,769	-
Block Grants for Prevention and Treatment of Substance Abuse	93.959	34346-24	853,000	-
Block Grants for Prevention and Treatment of Substance Abuse	93.959	34346-25	185,745	-
Total Program			1,941,248	-
Total Department of Health and Human Services Programs			42,123,543	15,030,322
Executive Office of the President - ONDCP				
High Intensity Drug Trafficking Area Programs				
HIDTA - Broward County Drug Task Force	95.001	G22MI0003A	11,479	-
HIDTA - Broward County Drug Task Force	95.001	G23MI0003A	125,740	-
HIDTA - Broward County Drug Task Force	95.001	G24MI0003A	318,667	-
HIDTA - Broward County Drug Task Force	95.001	HID1225G0544-00	181,109	-
Total Program			636,995	-
Total Executive Office of the President - ONDCP			636,995	-
Department of Homeland Security				
Disaster Grants-Public Assistance-Presidentially Declared Disaster Programs				
Pass-Through Florida Division of Emergency Management				
Disaster Grants - Public Assistance (Presidentially Declared Disasters)	97.036	Z3887	12,647,909	-
Disaster Grants - Public Assistance (Presidentially Declared Disasters)- BSO	97.036	Z3879	132,362	-
Hurricane Ian	97.036	Z3487	34,211	-
FEMA CAT-Z- BSO	97.036	PW5848/42762	432,730	-
Hurricane Milton- BSO	97.036	Z5116	33,234	-
Total Program			13,280,446	-
Hazard Mitigation Grant				
Pass-Through Florida Division of Emergency Management				
Hazard Mitigation Grant	97.039	H0383	931,107	-
Total Program			931,107	-

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BROWARD COUNTY, FLORIDA
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
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Federal Grantor/Pass-Through Grantor/Program or Cluster Title	Assistance Listing Number	Contract Number/ Pass-Through Entity Identifying Number	Total Expenditures	Passed-Through to Subrecipients
Department of Homeland Security (cont'd)				
Emergency Management Performance Grant				
Pass-Through Florida Division of Emergency Management				
Emergency Management Performance Grant (EMPG FY23)	97.042	G0412		
Emergency Management Performance Grant (EMPG FY24)	97.042	G0461	43,240	-
Emergency Management Performance Grant (EMPG FY25)	97.042	G0573	310,488	-
Total Program			353,728	-
Port Security Grant				
Port Security Grant Program	97.056	EMW-2021-PU-00590	71,009	-
Port Security Grant Program -FY2022	97.056	EMW-2022-PU-00468	10,351	-
Port Security Grant Program -FY2023	97.056	EMW-2023-PU-00571	241,636	-
Port Security Grant Program -FY2024	97.056	EMW-2024-PU-05563	1,330,550	-
Port Security Grant Program	97.056	EMW-2024-PU-05342	325,641	-
Total Program			1,979,187	-
Pass-Through Florida Division of Emergency Management				
Pass-Through City of Miami				
Homeland Security Grant Program	97.067	EMW-2022-SS-00029-S01	21,031	-
Homeland Security Grant Program	97.067	EMW-2023-SS-00058-S01	323,225	-
Homeland Security Grant Program	97.067	R0566	61,202	-
Homeland Security Grant Program	97.067	R0920	88,754	-
Homeland Security Grant Program	97.067	R1186	8,224	-
Homeland Security Grant Program	97.067	R0927	197,573	-
Homeland Security Grant Program	97.067	R1183	33,177	-
Homeland Security Grant Program-FY2022	97.067	R0588	44,054	-
Homeland Security Grant Program-FY2023	97.067	R0924	87,519	-
Subtotal Indirect Program			864,759	-
Homeland Security Bio Watch				
Bio Watch Program Field Operations and Sample Collection Activities	97.091	06OHBIO00013-19-00	240,432	-
Total Program			240,432	-
Total Department of Homeland Security			17,649,659	-
Total Expenditures of Federal Awards			$ 162,869,441	$ 22,737,005

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State Government Grants/State Agency/ Pass-Through Grantor/Program or Cluster Title	CSFA Number	Contract Number/ Pass-Through Entity Identifying Number	Total Expenditures	Passed-Through to Subrecipients
Florida State Courts System, Office of the State Court Administrator				
Post-Adjudicatory Drug Court Program				
Adult Drug Court Expansion Project	22.021	1700CDN	$ 339,852	$ -
Total Program			339,852	-
Florida Alcohol and Drug Abuse Association				
Naltrexone Program A FY23-24	22.022	Agreement	135,106	-
Naltrexone Program A FY24-25	22.022	Agreement	39,780	-
Naltrexone Program A FY23-24	22.022	Agreement	120,870	-
Naltrexone Program A FY24-25	22.022	Agreement	13,930	-
Naltrexone Program B FY20-22	22.022	Agreement	-	-
Total Program			309,686	-
Total Florida State Courts System, Office of the State Court Administrator			649,538	-
Executive Office of the Governor				
Emergency Management Program				
Emergency Management Preparedness and Assistance Grant FY24	31.063	A0445	82,268	-
Emergency Management Preparedness and Assistance Grant FY25	31.063	A0556	24,719	-
Total Program			106,987	-
Hurricane Loss Mitigation Program				
Residential Construction Mitigation	31.066	18-HL-AG-11-16-01-075	28,050	-
Total Program			28,050	-
Emergency Management Projects				
Hazardous Material Assistance Grant 25	31.067	T0414	8,712	-
Total Program			8,712	-
Total Executive Office of the Governor			143,749	-
Local Government Cleanup Contracting				
Waste Management	37.024	H0383	22,331	-
Total Program			22,331	-
Delegated Title V Air Pollution Control Activities				
Title V Funding for Air Pollution Control - FY 2024-2025	37.043	TV025	44,266	-
Title V Funding for Air Pollution Control - FY 2025-2026	37.043	TV031	25,181	-
Total Program			69,447	-
Florida Resilient Coastlines Program				
FLL Trials End Stormwater Pump Station Retrofit	37.098	22SRP20	31,667	-
FLL Stormwater Outfall Modification	37.098	22SRP21	44,760	-
FLL Hilton Parcel Interconnection	37.098	22SRP22	143,276	-
Total Program			219,703	-
Alternative Water Supply				
Pass-Through South Florida Water Management District				
Water Policy and Ecosystem Restoration-High Efficiency Toilet Replacement Credit Program	37.100	4600004826	8,799	-
Total Program			8,799	-
Total Florida Department of Environmental Protection			320,280	-
Florida Housing Finance Corporation				
State Housing Initiatives Partnership Program (SHIP)				
State Housing Initiatives Partnership (SHIP)	40.901	N/A	672,857	-
State Housing Initiatives Partnership (SHIP)	40.901	N/A	2,549,144	-
State Housing Initiatives Partnership (SHIP)	40.901	N/A	367,028	-
State Housing Initiatives Partnership (SHIP)	40.901	N/A	578,134	-
State Housing Initiatives Partnership (SHIP)	40.901	N/A	15,735	-
State Housing Initiatives Partnership (SHIP)	40.901	N/A	266,471	-
State Housing Initiatives Partnership (SHIP)	40.901	N/A	1,779	-
State Housing Initiatives Partnership (SHIP)	40.901	N/A	22,627	-
State Housing Initiatives Partnership (SHIP)	40.901	N/A	134,476	-
State Housing Initiatives Partnership (SHIP)	40.901	N/A	110,104	-

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State Government Grants/State Agency/ Pass-Through Grantor/Program or Cluster Title	CSFA Number	Contract Number/ Pass-Through Entity Identifying Number	Total Expenditures	Passed-Through to Subrecipients
Florida Housing Finance Corporation (cont'd)				
State Housing Initiatives Partnership (SHIP)	40.901	N/A	2,867	-
State Housing Initiatives Partnership (SHIP)	40.901	N/A	20,006	-
State Housing Initiatives Partnership (SHIP)	40.901	N/A	119,187	-
State Housing Initiatives Partnership (SHIP)	40.901	N/A	77,530	-
State Housing Initiatives Partnership (SHIP)	40.901	N/A	123,300	-
State Housing Initiatives Partnership (SHIP)	40.901	N/A	24,865	-
Subtotal Direct Program			5,086,110	-
Total Florida Housing Finance Corporation			5,086,110	-
Florida Department of Legal Affairs				
Florida Network of Children Advocacy Centers				
Grant in Aid 24-25	41.031	24/25-GR-CAC26	222,626	-
Grant in Aid 25-26	41.031	25/26-GR-CAC26	45,537	-
Total Program			268,163	-
Nancy J. Cotterman Center Anti-Human Trafficking				
Anti-Human Trafficking Family Advocate	41.032	GR-2024-Broward-County-00004	335,192	-
Anti-Human Trafficking Family Advocate	41.032	GR-2025-Broward County-00010	136,140	-
Total Program			471,332	-
Total Florida Department of Legal Affairs			739,495	-
Florida Department of Financial Services				
Grants & Aids- Local Government Fires Service Grant				
State Fire Marshall Appropriation - Turnout Gear	43.009	LFIR 2763	226,632	-
Total Program			226,632	-
Aid to Local Government- Grants & Aid; Operations and/ or Equipment Purchase				
BSO Fire Rescue Regional Simulation Labs - FR	43.010	LFIR 2361	476,995	-
Total Program			476,995	-
Total Florida Department of Financial Services			703,627	-
Florida Department of State				
State Aid to Libraries				
State Aid to Libraries	45.030	22-ST-02	981,815	-
Total Program			981,815	-
Total Florida Department of State			981,815	-
Florida Department of Education				
Marjory Stoneman Douglas High School Public Safety Act				
Coach Aaron Feis Guardian Program	48.140	96F-90210-9D001	159,793	-
Total Program			159,793	-
Total Florida Department of Education			159,793	-
Florida Department of Transportation				
Commission for the Transportation Disadvantaged (CTD) Trip and Equipment Grant Program				
Florida Commission for the Transportation Disadvantaged Trip and Equipment	55.001	G2Y97	3,983,391	-
Florida Commission for the Transportation Disadvantaged Trip and Equipment	55.001	G3D73	1,342,177	-
Total Program Trip and Equipment			5,325,568	-
Aviation Grant Programs				
AIRPORT ACCESS ROADWAY SYSTEM PHASE II	55.004	G1647	6,493,750	
Airfield Lighting Improvements - Design	55.004	GIU42	25,320	-
FLL Automated People Mover	55.004	GIU37	1,950,730	-
FLL GATE EXPANSION - PHASE II	55.004	GI133	9,277,183	-
FLL Taxilane ADG III	55.004	GIU34	313,536	-
FLL Taxilane T8 Widening	55.004	G2D59	163,674	-
FLL Taxiway A Pavement Rehab (Design)	55.004	G2480	29,338	-
FLL Taxiway A Rehabilitation (Construction)	55.004	G2U20	873,028	-
HWO Air Traffic Control Tower (Planning)	55.004	G2482	40,931	-
HWO Airfield Lighting Improvement (Construction)	55.004	G2G27	7,222	-

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State Government Grants/State Agency/ Pass-Through Grantor/Program or Cluster Title	CSFA Number	Contract Number/ Pass-Through Entity Identifying Number	Total Expenditures	Passed-Through to Subrecipients
Florida Department of Transportation (cont'd)				
Aviation Grant Programs (cont'd)				
HWO Mitigate Hot Spot 3: Apron Ent	55.004	G2G29	8,625	-
HWO Mitigate Hot Spot 3: Reconfigure Apron Entrance Taxilanes South of Taxiway L (Construction)	55.004	G2E93	68,165	-
HWO Mitigate RW 1L-19R Crossings & Extend TW A (Construction)	55.004	G2U02	121,093	-
HWO Mitigate RW 1L-9R Crossings & Extend TW A	55.004	G2E93	43,617	-
HWO Separated Shared Use Path (Design)	55.004	G2B60	152,209	-
HWO South Apron Pavement Rehabilitation (Construction)	55.004	G2199	292,143	-
HWO Taxiway M Pavement Rehabilitation (Design)	55.004	G2U00	17,446	
REHABILITATE FLL TAXILANE T	55.004	G1J77	229,135	-
Total Program			20,107,145	-
Seaport Grant Programs				
Dredging and Widening Project	55.005	G1761	5,790,028	-
Berth Rehabilitation and Reconstruction Initiative	55.005	G2648	85,535	-
Upland Facility Improvements Initiative Project	55.005	G2Q05	814,006	-
Dredging and Widening Project	55.005	G2F77	795,515	-
Seaport Security Initiative Project	55.005	G2I40	8,250	-
Traffic Variable Message Boards	55.005	G2U93	38,621	-
Port Everglade's Cruise Terminal 29 Improvements/Expansion Initiative	55.005	G3701	481	-
Port Everglades' Server Rack Modularization of Cyber Security Equipment Initiative	55.005	G3A46	10,500	-
Total Program			7,542,936	-
Commuter Assistance Program /Ride Share Grants				
I-95 Park and Ride Lease	55.007	G1W44	2,388	-
I-75 Express Bus Services - Operations and Maintenance	55.007	G1947	903,994	-
I-75 Express Bus Services - Operations and Maintenance	55.007	G1L21	465,482	-
Total Program			1,371,864	-
County Incentive Grant Program				
CIGP - Wiles Road from University Drive to Riverside Drive (Construction)	55.008	G-1931	182,161	-
GIGP - Port Everglades By-Pass Road /Spangler Blvd from Miami Road to Eisenhower Blvd	55.008	G2L77	7,242,258	-
GIGP - Pine Island Road Widening	55.008	G2U73	59,969	-
Total Program			7,484,388	-
Public Transit Block Grant Program				
Transit Block Grant	55.010	G3735	12,092,944	-
Total Program			12,092,944	-
Public Transit Service Development Program				
I-595 Express Operations and Maintenance	55.012	G1W61	2,816,091	-
Total Program			2,816,091	-
Transit Corridor Development Program				
I-95 Express Operations and Maintenance	55.013	G1W60	2,872,512	-
Total Program			2,872,512	-
Intermodal Access Development Program				
Port Everglades Dredging and Widening Project	55.014	G1W79	478,367	-
Total Program			478,367	-
Total Florida Department of Transportation			60,091,815	-
Florida Department of Children and Families				
Homeless Challenge Grant				
Challenge Grant FY23-24	60.014	JP003	584,370	-
Challenge Grant FY24-25	60.014	JP003	708,375	-
Challenge Grant FY25-26	60.014	JP003	100,097	-
Total Program			1,392,842	-
Homeless Grants-in-Aid				
Unified Homeless FY23-24	60.021	JP003	667,343	-
Unified Homeless FY24-25	60.021	JP003	145,356	-
Unified Homeless FY25-26	60.021	JP003	58,156	-
Total Program			870,855	-

(Continued on next page)

See Notes to Schedule.

BROWARD COUNTY, FLORIDA
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS AND STATE FINANCIAL ASSISTANCE
For The Fiscal Year Ended September 30, 2025

State Government Grants/State Agency/ Pass-Through Grantor/Program or Cluster Title	CSFA Number	Contract Number/ Pass-Through Entity Identifying Number	Total Expenditures	Passed-Through to Subrecipients
Florida Department of Children and Families (cont'd)				
Criminal Justice, Mental Health and Substance Abuse Reinvestment Grant Program				
Pass-Through Broward Behavioral Health Coalition, Inc.				
Criminal Justice, Mental Health and Substance Abuse Reinvestment Grant Program	60.115	20178-22	-	-
Criminal Justice, Mental Health and Substance Abuse Reinvestment Grant Program FY24-25	60.115	20178-22	75,000	-
			75,000	-
Florida Network Children's Advocacy Center				
Pass-Through Florida Network of Child Advocacy Centers				
Grants and Donations Trust Fund	60.124	23-24 DCF CAC 26		
Grants and Donations Trust Fund	60.124	24-25 DCF CAC 26	9,645	-
Total Program			9,645	-
Total Florida Department of Children and Families			2,348,342	-
Florida Department of Health				
Emergency Medical Services (EMS) Matching Awards				
Emergency Medical Services County Grant 16-17	64.003	M2408	49,453	-
Total Program			49,453	-
County Grant Awards				
Emergency Medical Services County Grant 24-25	64.005	N/A	92,739	-
Total Program			92,739	-
Medical Services for Abused and Neglected Children				
Child Protection Team - 24-25	64.006	CP110	819,606	-
Child Protection Team - 25-26	64.006	CP110	114,513	-
Total Program			934,119	-
Rape Crisis Program Trust Fund - Sexual Battery Victims' Access To Services Act				
Pass-Through Florida Council Against Sexual Violence				
Rape Crisis Program 23-24	64.061	16TFGR27		
Rape Crisis Program 24-25	64.061	16TFGR27	53,427	-
Total Program			53,427	-
Rape Crisis Center				
Pass-Through Florida Council Against Sexual Violence				
General Revenue 24-25	64.069	16TFGR27	195,743	-
General Revenue 25-26	64.069	16TFGR27	37,042	-
Total Program			232,785	-
Total Florida Department of Health			1,362,523	-
Florida Department of Elder Affairs				
Home Care for the Elderly				
Home Care for the Elderly	65.001	JH023-15-2024	237,413	-
Home Care for the Elderly	65.001	JH024-15-2025	52,021	-
Total Program			289,434	-
Alzheimer's Respite Services				
Pass-Through Area-Wide Council on Aging of Broward County				
Alzheimer's Disease Initiative	65.004	JZ023-15-2024	1,594,287	-
Alzheimer's Disease Initiative	65.004	JZ024-15-2025	674,022	-
Total Program			2,268,309	-
Community Care for the Elderly				
Pass-Through Area-Wide Council on Aging of Broward County				
Community Care for the Elderly	65.010	JC024-15-2025	5,444,661	-
Community Care for the Elderly	65.010	JC025-15-2026	2,031,818	-
Total Program			7,476,479	-
Total Florida Department of Elder Affairs			10,034,222	-

(Continued on next page)

See Notes to Schedule.

BROWARD COUNTY, FLORIDA
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS AND STATE FINANCIAL ASSISTANCE
For The Fiscal Year Ended September 30, 2025

State Government Grants/State Agency/ Pass-Through Grantor/Program or Cluster Title	CSFA Number	Contract Number/ Pass-Through Entity Identifying Number	Total Expenditures	Passed-Through to Subrecipients
Florida Department of Law Enforcement				
Statewide Criminal Analysis Laboratory System				
Statewide Crime Lab	71.002	Y7001	-	-
Statewide Crime Lab	71.002	YR001	416,176	-
Total Statewide Criminal Analysis Laboratory System			416,176	-
Assistance with Investigative Operations				
Electronic Surveillance Support Team Task Force	71.010	KE002	6,087	-
Total Assistance with Investigative Operations			6,087	-
FDLE Drone Replacement Program	71.092	3X053	485,231	-
Total FDLE Drone Replacement Program			485,231	-
South Florida Internet Crimes Against Children (ICAC) Task Force	71.148	OS020	60,826	-
Total FDLE South Florida ICAC			60,826	-
Total Florida Department of Law Enforcement			968,320	-
Florida Department of Management Services				
Local Government Cybersecurity Grant Program	72.016	DMS-24/25-013	132,431	-
Total Program			132,431	-
Total Florida Department of Management Services			132,431	-
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	2,000,000	-
Total Program			2,000,000	-
Total Florida Department of Revenue			2,000,000	-
Florida Department of Highway Safety and Motor Vehicles				
Florida Arts License Plates Project				
Florida Arts License Plates Project	76.041	N/A	80,000	-
Total Program			80,000	-
Child Abuse Prevention and Intervention License Plate Project				
Pass-Through Florida Network for Children's Advocacy Centers, Inc.				
Stop Child Abuse License Plate Program	76.067	23-24-LPVC CAC 26		
Stop Child Abuse License Plate Program	76.067	24-25-LPVC CAC 26	4,418	-
Child Advocacy Trust Fund			4,418	-
Total Program				
Florida Network of Children's Advocacy Center Voluntary Contribution				
Pass-Through Florida Network for Children's Advocacy Centers, Inc.				
Stop Child Abuse License Plate & Voluntary Contribution Program	76.123	24-25-LPVC CAC 26	902	-
Total Program			902	-
Total Florida Department of Highway Safety and Motor Vehicles			85,320	-
Florida Fish and Wildlife Conservation Commission				
Florida Boating Improvement Program	77.006	21111	199,998	-
Total Program			199,998	-
Total Florida Fish and Wildlife Conservation Commission			199,998	-
Florida Department of Juvenile Justice				
Civil Citation Assessment	80.029	10668	174,718	-
Civil Citation Assessment	80.029	10668	78,982	-
Total Program			253,700	-
Total Florida Department of Juvenile Justice			253,700	-
Total Expenditures of State Financial Assistance			$ 86,261,078	$ -

(Concluded)

See Notes to Schedule.

BROWARD COUNTY, FLORIDA
NOTES TO THE SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS AND STATE FINANCIAL ASSISTANCE
For The Fiscal Year Ended September 30, 2025

NOTE 1 – GENERAL

The accompanying Schedule of Expenditures of Federal Awards and State Financial Assistance (the "Schedule") included herein represents the federal and state award activity of Broward County, Florida (the "County"), recorded by the County during the fiscal year ended September 30, 2025. 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 flow of the County.

NOTE 2 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Basis of Presentation

The accompanying Schedule of Expenditures of Federal Awards and State Financial Assistance (the Schedule) includes the grant activity of certain federal award programs and state financial assistance projects of Broward County, Florida (the County) for the fiscal year ended September 30, 2025. Federal financial assistance is defined as assistance that non-Federal entities receive or administer in the form of grants, loans, loan guarantees, property, cooperative agreements, interest subsidies, insurance, food commodities, direct appropriations, or other assistance. The information in this schedule is presented in accordance with the 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 of the State of Florida. Because this 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.

Basis of Accounting

The expenditures in the accompanying Schedule are presented using the modified accrual basis of accounting, except for the proprietary funds and pass-through to subrecipients, which are presented using the accrual basis of accounting and cash basis of accounting, respectively. 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 – ASSISTANCE LISTING NUMBER (ALN)

The program titles and assistance listing numbers were obtained from the federal or pass-through grantor of the 2025 Assistance Listing. If no ALN number had been assigned to a program, the two- digit federal agency identifier and the federal contract number were used. When there was no federal contract number, the word "Agreement" was used.

BROWARD COUNTY, FLORIDA
NOTES TO THE SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS AND STATE FINANCIAL ASSISTANCE
For The Fiscal Year Ended September 30, 2025

NOTE 4 – CATALOG OF STATE FINANCIAL ASSISTANCE (CSFA) NUMBER

The program titles and CSFA numbers were obtained from the State of Florida or pass-through grantor of the 2025 Catalog of State Financial Assistance. If no CSFA number had been assigned to a program, the two-digit state agency identifier and the state contract number were used. When there was no state contract number the word “Agreement” was used.

NOTE 5 – 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 expenditure.

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 6 – SUBRECIPIENTS

Certain program funds are passed through the County to subrecipient organizations. Subrecipients are noted on the Schedule as “Passed Through to Subrecipients”.

NOTE 7 – INDIRECT COST RATE

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

NOTE 8 – PUBLIC TRANSIT BLOCK GRANT - CSFA 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.

BROWARD COUNTY, FLORIDA
NOTES TO THE SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS AND STATE FINANCIAL ASSISTANCE
For The Fiscal Year Ended September 30, 2025

NOTE 9 – 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.

AGENCY	CFDA/ ASSISTANCE LISTING NUMBER	CONTRACT#	EXPENDITURES REPORTED IN PRIOR YEARS	ADJ INCREASE (DECREASE)	PRIOR YEAR EXPENDITURE AS CORRECTED
FEDERAL AWARDS					
Florida Division of Emergency Management /Pass Though City of Miami	97.067	R0924	$ 30,717	$ (30,717)	$ -
Florida Division of Emergency Management /Pass Through City of Miami	97.067	R0588	91,033	30,717	121,750
Department of the Treasury /Pass Through FDEP	21.027	23FRP31	1,935,555	(1,558,776)	376,779
Department of Transportation	20.500	FL-04-0149-01	7,953,444	(6,683)	7,946,761
Department of Transportation	20.507	FL-90-X835-00	24,005,243	(1,504,803)	22,500,440
Department of Transportation	20.507	FL-90-X837-00	24,378,111	(599,261)	23,778,850
Department of Transportation	20.507	FL-90-X844-00	24,506,463	(232,670)	24,273,793
Department of Transportation	20.507	FL-90-X870-00	5,121,078	(37,087)	25,083,991
Department of Transportation	20.507	FL-2018-087-00	24,638,896	(363,742)	24,275,154
State of Florida DEO/ Commerce	14.228	H2517	1,058,414	1,058,414	-

AGENCY	CSFA#	CONTRACT#	EXPENDITURES REPORTED IN PRIOR YEARS	ADJ INCREASE (DECREASE)	PRIOR YEAR EXPENDITURE AS CORRECTED
STATE FINANCIAL ASSISTANCE					
Florida Department of Transportation	55.008	G2L77	$ 4,249,608	$ 971,859	$ 5,221,467
Florida Department of Transportation	55.008	G1931	4,319,119	104,468	4,423,587
Florida Department of Transportation	55.007	G1947	612,630	(195,143)	417,487

BROWARD COUNTY, FLORIDA
SUMMARY OF FINDINGS AND QUESTIONED COSTS
For The Fiscal Year Ended September 30, 2025

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 and State Financial Assistance

Internal control over major federal programs:		
• Material weakness(es) identified?	_____ Yes	_X_ No
• Significant deficiency(ies) identified?	_X_ Yes	____ None Reported
Type of auditors' report issued on compliance for major federal programs and State projects:	**Unmodified**	
Any audit findings disclosed that are required to be reported in accordance with 2 CFR 200.516(a) or Chapter 10.557, Rules of the Auditor General?	_____ Yes	_X_ No

Identification of Major Federal Programs and State Projects:

Assistance Listing Number(s)	Name of Federal Program or Cluster
20.106	Airport Improvement Program, Infrastructure Investment and Jobs Act Programs and COVID-19 Airports Programs
20.507/20.526	Federal Transit Cluster
97.036	Disaster Grants – Public Assistance (Presidentially Declared Disasters)
97.056	Port Security Program

CSFA Number	Name of State Projects
40.901	State Housing Initiatives Partnership (SHIP)
55.004	Aviation Grant Programs
55.008	County Incentive Grant Program
55.010	Public Transit Block Grant Program
55.012	Public Transit Service Development Grant Program
55.013	Transit Corridor Development Grant
60.014	Homeless Challenge Grant
73.016	Facilities for New Professional Sports, Retained Professional Sports, or Retained Spring Training Franchise

Dollar threshold used to distinguish between **Type A** and **Type B** programs:		
Federal	$3,000,000	
State	$2,587,832	
Auditee qualified as low-risk auditee?	_X_ Yes	____ No

BROWARD COUNTY, FLORIDA
SUMMARY OF FINDINGS AND QUESTIONED COSTS
For The Fiscal Year Ended September 30, 2025

Section II - Financial Statement Findings Required to be Reported in Accordance with *Government Auditing Standards*

IC 2025-001 – Schedule of Expenditures of Federal Awards and State Financial Assistance

Condition

During our audit of the County's Schedule of Expenditures of Financial Assistance (SEFA) for the fiscal year ended September 30, 2025, we noted that expenditures reported for the 97.036 Disaster Grants – Public Assistance program were significantly understated in the SEFA initially provided for audit. Although the grant was included, the reported expenditure did not reflect the full amount of federal activity for the fiscal year, requiring significant adjustments to ensure the SEFA was complete and accurate.

Criteria

In accordance with 2 CFR 200.510(b), auditees must prepare a complete and accurate SEFA that includes all federal awards expended during the fiscal year, properly identified by Assistance Listing Number and total expenditures. Additionally, 2 CFR 200.303 requires non-federal entities to establish and maintain effective internal controls over federal award reporting to provide reasonable assurance that records are accurate, complete, and compliant with Uniform Guidance.

Cause

The understatement occurred because the internal controls in place did not identify the issue in a timely manner. The controls over the County's SEFA preparation process were not operating effectively to ensure that expenditures reported by all departments receiving and administering the 97.036 Disaster Grant were consistently verified, reconciled, and aligned prior to SEFA's initial submission. The process resulted in incomplete reporting, as discrepancies were not detected until additional expenditures were later identified during the audit process.

Effect

As a result of this deficiency, the SEFA was materially misstated and required significant adjustments to accurately reflect total federal expenditures for the 97.036 Disaster Grant-Public Assistance. Inaccurate reporting increases the risk of improper major program determination, noncompliance with Uniform Guidance reporting requirements, reduced transparency for federal oversight agencies, and potential impacts on future funding or monitoring.

Recommendation

We recommend that the County continue to strengthen its internal controls over SEFA preparation by implementing a formalized year-end reconciliation process to ensure all federal expenditures, including disaster-related costs, are identified, reviewed, and reconciled prior to SEFA submission. Departments administering federal programs should be required to certify the completeness and accuracy of reported expenditures, and coordination between the Finance Division, Office of Management and Budget, and program departments should be enhanced to ensure consistent tracking of federal activity throughout the year. Additionally, staff should receive training on Uniform Guidance requirements, including internal control expectations under 2 CFR 200.303 and reporting requirements under 2 CFR 200.510(b), to reinforce the importance of complete and accurate federal award reporting.

BROWARD COUNTY, FLORIDA
SUMMARY OF FINDINGS AND QUESTIONED COSTS
For The Fiscal Year Ended September 30, 2025

Section II - Financial Statement Findings Required to be Reported in Accordance with *Government Auditing Standards* (cont'd)

IC 2025-001 – Schedule of Expenditures of Federal Awards and State Financial Assistance (cont'd)

Management's Responses and Planned Corrective Actions

Management concurs with this finding. The expenditure understatement in the initial Schedule of Expenditures of Federal Awards (SEFA) for ALN 97.036 (Disaster Grants – Public Assistance) was caused by an operating deficiency in year-end review procedures, rather than the design of the control itself.

Although the discrepancy was not identified internally prior to the initial draft submission, the error was isolated to the aforementioned program and fully corrected before the final draft SEFA was issued to the Auditors. Management is committed to strengthening the controls necessary to ensure complete and accurate SEFA reporting going forward.

The FASD Division, in coordination with the Emergency Management Division and the Broward Sheriff's Office (BSO), will enhance the SEFA Preparation and Reconciliation Protocol for year-end September 30, 2026. To ensure compliance, all departments administering and reporting under ALN 97.036 will receive comprehensive training on Uniform Guidance and FEMA Public Assistance (PA) reporting requirements prior to the fiscal year-end.

BROWARD COUNTY, FLORIDA
SUMMARY OF FINDINGS AND QUESTIONED COSTS
For The Fiscal Year Ended September 30, 2025

Section III - Federal Awards and State Financial Assistance Projects Findings and Questioned Costs

IC 2025-002 – Eligibility

Condition

During our audit of State Project 60.014 – Homeless Challenge Grant, the County department did not maintain sufficient documentation to support the Annual Median Income (AMI) eligibility determinations for several participants selected for testing. Although the County was ultimately able to obtain sufficient information from the service providers to satisfy the eligibility requirement. This condition indicates that appropriate controls should be established and consistently implemented at the department level to ensure that all required eligibility documentation is maintained, readily available, and auditable upon request.

Criteria

Chapter 10.550, Rules of the Auditor General require local governments to establish and maintain effective internal controls to ensure compliance with state financial assistance requirements. The Compliance Supplement for Project 60.014 identifies Eligibility as a key compliance requirement and requires recipients to maintain complete and accurate documentation supporting income verification and AMI thresholds for all individuals served.

Cause

The County's processes for ensuring required AMI eligibility documentation were collected, reviewed, and retained were not consistently established or formalized. The County relied on service providers to obtain and maintain participant eligibility documentation; however, procedures to ensure these records were routinely submitted to and verified by the County were limited. Additionally, processes to independently review and confirm participant eligibility prior to the provision of services were not consistently implemented.

Effect

The absence of effective internal controls increases the risk that services may be provided to ineligible participants and results in noncompliance with state project requirements. Continued noncompliance may adversely impact the County's standing with the program and could result in questioned costs, funding disallowances, or potential suspension or termination of grant funding.

Recommendation

We recommend that the County establish and implement effective internal controls over eligibility verification. Controls should ensure that all required AMI documentation is collected, reviewed, and retained by the County prior to the provision of services. This may include implementing standardized eligibility verification procedures, requiring timely submission of supporting documentation from service providers, performing supervisory reviews, and providing training to staff and service providers on documentation requirements outlined in the State Project Compliance Supplement.

BROWARD COUNTY, FLORIDA
SUMMARY OF FINDINGS AND QUESTIONED COSTS
For The Fiscal Year Ended September 30, 2025

Section III - Federal Awards and State Financial Assistance Projects Findings and Questioned Costs (cont'd)

IC 2025-002 – Eligibility (cont'd)

Management's Responses and Planned Corrective Actions

Management concurs with this finding. Although the County ultimately substantiated eligibility using information obtained directly from service providers, this issue highlights a gap in the County's eligibility documentation controls. Management had previously identified this gap and implemented corrective controls after the period under audit review.

The County has implemented enhanced eligibility verification procedures requiring all AMI documentation to be collected, reviewed, and retained prior to the authorization or provision of services. A standardized verification checklist has been developed for program staff, supervisory review is required before enrollment approval, and staff training on eligibility requirements and documentation standards has been implemented. Quarterly quality assurance reviews will be performed to monitor ongoing compliance and drive corrective action where deficiencies are identified. The County is committed to ensuring eligibility controls are consistently applied and fully auditable for all participants served under this program.

Finance and Administrative Services Department
ACCOUNTING DIVISION
115 S. Andrews Avenue, Room 221 • Fort Lauderdale, Florida 33301 • 954-357-7140 • FAX 954-357-7693

BROWARD COUNTY, FLORIDA
CORRECTIVE ACTION PLAN
YEAR ENDED SEPTEMBER 30, 2025

Identifying Number: IC 2025-001

Finding: Schedule of Expenditures of Federal Awards and State Financial Assistance

Corrective Actions Taken or Planned:

Management concurs with this finding. The understatement of expenditures reported under ALN 97.036 – Disaster Grants – Public Assistance in the initially submitted Schedule of Expenditures of Federal Awards and State Financial Assistance (SEFA) reflected a gap in the operating effectiveness of the County's year-end federal reporting controls. The discrepancy was isolated to ALN 97.036 and was fully corrected prior to issuance of the final SEFA to the auditors.

The Finance and Administrative Services Division (FASD), in coordination with the Emergency Management Division and the Broward Sheriff's Office (BSO), will enhance the SEFA Preparation and Reconciliation Protocol effective for the fiscal year ending September 30, 2026. All departments administering and reporting under ALN 97.036 will receive comprehensive training on Uniform Guidance requirements under 2 CFR 200.510(b) and 2 CFR 200.303, as well as FEMA Public Assistance reporting requirements, prior to fiscal year-end. An independent reconciliation of ALN 97.036 expenditures against departmental records will be required before the SEFA is finalized for submission.

Contact Person: Director of Accounting, William O'Reilly

Anticipated Completion Date: September 30, 2026

Identifying Number: IC 2025-002

Finding: Eligibility

Corrective Actions Taken or Planned:

Management concurs with this finding. The County did not consistently maintain sufficient documentation to support Annual Median Income (AMI) eligibility determinations for participants served under State Project 60.014 – Homeless Challenge Grant, reflecting a gap in the operating effectiveness of the County's eligibility documentation controls.

To strengthen internal controls and ensure compliance with state program requirements, the administering department will implement the following corrective actions. A standardized eligibility verification checklist will be developed and implemented for all program staff to ensure consistent collection and review of required AMI and supporting eligibility documentation. As part of the eligibility determination process, staff will complete a sustainability analysis for each household that includes a review of current income and AMI level, with results documented in the participant file. Supervisory review and approval will be required prior to service enrollment or assistance issuance to verify that all required documentation has been obtained, reviewed, and properly retained. Staff training on eligibility determination requirements, documentation standards, records retention, and applicable State Project Compliance Supplement requirements will be conducted, with refresher training incorporated into ongoing program monitoring activities. Quarterly quality assurance reviews will be performed to verify compliance with eligibility documentation requirements and to identify and address deficiencies as noted.

Contact Person: Director of Housing Options Solutions and Support

Anticipated Completion Date: September 30, 2026