

**CITY OF FORT LAUDERDALE, FLORIDA**

**SINGLE AUDIT REPORT**

September 30, 2020

CITY OF FORT LAUDERDAL, FLORIDA

SINGLE AUDIT REPORT  
September 30, 2020

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**INDEPENDENT AUDITOR'S 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**

To the Honorable Mayor,  
City Commission and City Manager  
City of Fort Lauderdale, Florida  
Fort Lauderdale, 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, the financial statements of the governmental activities, the business-type activities, the discretely presented component unit, each major fund, and the aggregate remaining fund information of the City of Fort Lauderdale, Florida (the "City") as of and for the year ended September 30, 2020, 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 27, 2021. Our report includes a reference to other auditors who audited the financial statements of the City of Fort Lauderdale Police and Fire Retirement System (the "System"), as described in our report on the City's financial statements. This report does not include the results of the other auditors' testing of internal control over financial reporting or compliance and other matters that are reported on separately by those other auditors.

### **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 may exist that have not been identified.

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(Continued)

## **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 instances 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 entity's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.



Crowe LLP

Fort Lauderdale, Florida  
April 27, 2021

**INDEPENDENT AUDITOR'S REPORT ON COMPLIANCE FOR EACH MAJOR FEDERAL PROGRAM  
AND STATE FINANCIAL ASSISTANCE PROJECT; REPORT ON INTERNAL CONTROL OVER  
COMPLIANCE; AND REPORT ON THE SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS  
AND STATE FINANCIAL ASSISTANCE REQUIRED BY THE UNIFORM GUIDANCE AND  
CHAPTER 10.550 RULES OF THE AUDITOR GENERAL**

To the Honorable Mayor,  
City Commission and City Manager  
City of Fort Lauderdale, Florida  
Fort Lauderdale, Florida

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

We have audited the City of Fort Lauderdale, Florida's (the "City") compliance with the types of compliance requirements described in the *OMB Compliance Supplement* and the requirements described in the *Department of Financial Services' State Projects Compliance Supplement*, that could have a direct and material effect on each of the City's major federal programs or state financial assistance projects for the year ended September 30, 2020. The City's major federal programs and state financial assistance projects are identified in the summary of auditor's results section of the accompanying schedule of findings and questioned costs.

***Management's Responsibility***

Management is responsible for compliance with federal and state statutes, regulations, and the terms and conditions of its federal and state awards applicable to its federal programs and state financial assistance projects.

***Auditor's Responsibility***

Our responsibility is to express an opinion on compliance for each of the City's major federal programs and state financial assistance projects based on our audit of the types of compliance requirements referred to above. We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; the audit requirements of Title 2 U.S. Code of Federal Regulations Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance); and Chapter 10.550, *Rules of the Auditor General*. Those standards, the Uniform Guidance, and Chapter 10.550, *Rules of the Auditor General*, require that we plan and perform the audit to obtain reasonable assurance about whether noncompliance with the types of compliance requirements referred to above that could have a direct and material effect on a major federal program and state financial assistance project occurred. An audit includes examining, on a test basis, evidence about the City's compliance with those requirements and performing such other procedures as we considered necessary in the circumstances.

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(Continued)

We believe that our audit provides a reasonable basis for our opinion on compliance for each major federal program and state financial assistance project. However, our audit does not provide a legal determination of the City's compliance.

### ***Opinion on Each Major Federal Program and State Financial Assistance Project***

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 financial assistance projects for the year ended September 30, 2020.

### **Report on Internal Control Over Compliance**

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

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

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

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

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(Continued)

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

We have audited the financial statements of the governmental activities, the business-type activities, the discretely presented component unit, each major fund, and the aggregate remaining fund information of the City as of and for the year ended September 30, 2020, and the related notes to the financial statements, which collectively comprise the City's basic financial statements. We issued our report thereon dated April 27, 2021, which contained unmodified opinions on those financial statements. Our audit was conducted 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 state financial assistance is presented for purposes of additional analysis as required by the Uniform Guidance and Chapter 10.550, *Rules of the Auditor General* and is not a required part of the 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 basic 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 state financial assistance is fairly stated in all material respects in relation to the basic financial statements as a whole.



Crowe LLP

Fort Lauderdale, Florida  
July 27, 2021

**CITY OF FORT LAUDERDALE, FLORIDA**  
**SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS**  
**AND STATE FINANCIAL ASSISTANCE**  
**Year Ended September 30, 2020**

Federal/State Grantor, Pass-through Grantor Federal Programs/State Projects	CFDA# CSFA#	Contract/ Grant Number	Federal Award Identification Number FAIN	Financial Project Number	Expenditures	Transfer to Subrecipient
<b>FEDERAL FINANCIAL ASSISTANCE</b>						
<b>U. S. Department of Agriculture:</b>						
Indirect Programs:						
Food and Nutrition Service						
Child Nutrition Cluster						
Summer Food Service Program for Children						
Passed Through Florida Department of Agriculture and Consumer Services						
Summer Food Service Program for Children - FY19	10.559	04-0987		N/A	\$ 12,253	\$ -
Summer Food Service Program for Children - FY20	10.559	04-0987		N/A	25,109	-
Total CFDA # 10.559					<u>37,362</u>	<u>-</u>
Child and Adult Care Food Program						
Passed Through Florida Department of Health Child Care						
After-school Snack Program - FY20	10.558	N/A		N/A	18,777	-
Total CFDA # 10.558					<u>18,777</u>	<u>-</u>
Total U. S. Department of Agriculture					<u>56,139</u>	<u>-</u>
<b>U. S. Department of Commerce:</b>						
Indirect Programs:						
Coastal Zone Management Administration Awards						
Passed Through Florida Department of Environmental Protection						
Florida Coastal Management Program (FCMP)	11.419	CM934	NA18NOS4190080		45,252	-
Total U. S. Department of Commerce					<u>45,252</u>	<u>-</u>
<b>U.S. Department of Housing and Urban Development:</b>						
Direct Programs:						
Office of Community Planning and Development						
CDBG - Entitlement Grants Cluster						
Community Development Block Grants/ Entitlement Grants	14.218			N/A	1,448,654	363,204
Community Development Block Grants/ Entitlement Grants	14.218	B-08-MN-12-0007		N/A	546	-
Community Development Block Grants/ Entitlement Grants	14.218	B-11-MN-12-0007		N/A	76	-
COVID19 Community Development Block Grants/ Entitlement Grants-CDBG-CV	14.218	B-20-MV-12-0005			562,502	-
Total CFDA # 14.218					<u>2,011,778</u>	<u>363,204</u>
Home Investment Partnerships Program	14.239				653,328	-
Housing Opportunities for Persons with AIDS	14.241				6,600,016	6,255,853
COVID19 Housing Opportunities for Persons with AIDS	14.241	FLH20-FHW004		N/A	262,882	256,923
Total CFDA # 14.241					<u>6,862,898</u>	<u>6,512,776</u>
Total U.S. Department of Housing and Urban Development					<u>9,528,004</u>	<u>6,875,980</u>
<b>U.S. Department of the Interior:</b>						
Indirect Programs:						
Sport Fish Restoration - Boating Access						
Passed Through Florida Fish and Wildlife Service						
Cooperative Endangered Species Conservation Fund	15.615	18252	FL -E-F18AP00067		60,917	-
Total U.S. Department of Interior, National Park Service					<u>60,917</u>	<u>-</u>
<b>U.S. Department of Justice:</b>						
Direct Programs:						
Office of Community Oriented Policing Services						
Public Safety Partnership and Community Policing Grants						
Cops Hiring Program	16.710	2016ULWX0022			254,253	-
Indirect Programs:						
Office of Juvenile Justice and Delinquency Prevention						
Juvenile Justice and Delinquency Prevention						
Passed Through Florida Department of Juvenile Justice						
Juvenile Justice Delinquency Program	16.540	10637			33,755	-
Office of Justice Programs						
Bureau of Justice Assistance						
Drug Court Discretionary Grant Program						
Passed Through City of New York						
2018 Community Court Grant Program	16.585	2015-DC-NY-K002			97,984	-
Edward Byrne Memorial Justice Assistance Grant Program						
Passed Through Broward Sheriff's Office						
2017 Edward Byrne JAG Local Solicitation Program	16.738	2017-DJ-BX-0823		N/A	89,001	-
Direct Programs:						
Office of Justice Programs						
Bureau of Justice Assistance						
Bulletproof Vest Partnership Program						
FY 2018 BVP Program	16.607	N/A		N/A	27,897	-
National Sexual Assault Kit Initiative						
Sexual Assault Kit Initiative	16.833	2018-AK-BX-0022		N/A	47,769	-
Equitable Sharing Program						
Forfeiture Fund - Federal Equitable Sharing (Non Treasury)	16.922	N/A		N/A	379,872	-
Coronavirus Emergency Supplemental Funding Program						
COVID 19 FY20 Fort Lauderdale Public Safety COVID19 Response	16.034	2020-VD-BX-0846			42,475	-
Total U.S. Department of Justice					<u>973,006</u>	<u>-</u>

See accompanying notes to the Schedule of Expenditures of Federal Awards and State Financial Assistance.  
(Continued)



**CITY OF FORT LAUDERDALE, FLORIDA**  
**SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS**  
**AND STATE FINANCIAL ASSISTANCE**  
**Year Ended September 30, 2020**

Federal/State Grantor, Pass-through Grantor Federal Programs/State Projects	CFDA# CSFA#	Contract/ Grant Number	Federal Award Identification Number FAIN	Financial Project Number	Expenditures	Transfer to Subrecipient
<b>U.S. Department of Transportation:</b>						
Direct Programs:						
Federal Aviation Administration (FAA)						
Airport Improvement Program						
Construct Taxiway F	20.106	3-12-0024-031-2018			\$ 6,189	\$ -
Construct Taxiway F	20.106	3-12-0024-032-2019			2,459,398	-
Total CFDA # 20.106					<u>2,465,587</u>	<u>-</u>
Direct Programs:						
Federal Transit Administration (FTA)						
Federal Transit Cluster						
Federal Transit Capital Investment Grants						
Transit Oriented Development Planning Grant						
Fort Lauderdale TOD Planning Grant	20.500	FTA G-22	FL-2016-051-00	FL-2016-051-00	95,336	-
Indirect Programs:						
Federal Transit Formula Grants						
Passed Through Broward Metropolitan Planning Organization						
Downtown Fort Lauderdale Mobility Hub: Streetscape	20.507	FTA G-22	FL-2016-028-00	N/A	1,412,860	-
Total Federal Transit Cluster					<u>1,508,196</u>	<u>-</u>
Indirect Programs:						
Federal Highway Administration (FHWA)						
Highway Planning and Construction						
Passed Through University of South Florida						
FY19 FDOT Pedestrian & Bicycle Safety Enforcement Campaign	20.205	G0Y79		433144-1-8404	23,976	-
Total Highway Planning and Construction Cluster					<u>23,976</u>	<u>-</u>
Total U.S. Department of Transportation					<u>3,997,759</u>	<u>-</u>
<b>U.S. Department of Treasury</b>						
Direct Programs:						
Federal Equitable Sharing Program						
Forfeiture Fund - Federal Equitable Sharing (Treasury)	21.016	N/A		N/A	38,625	-
Coronavirus Aid Relief and Economic Security Act						
Passed Through Florida Housing Finance Corporation						
Coronavirus Relief Funds (CRF)						
COVID19 Coronavirus Relief Fund	21.019	N/A		N/A	324,550	-
Total U.S. Department of Treasury					<u>363,175</u>	<u>-</u>
<b>U.S. Environmental Protection Agency:</b>						
Indirect Programs:						
Nonpoint Source Implementation Grants						
Passed Through Florida Department of Environmental Protection						
River Oaks Preserve Project	66.460	NF019	C9-99451516-0 (31916)	N/A	551,048	-
Total U.S. Department of Environmental Protection					<u>551,048</u>	<u>-</u>
<b>U.S. Department of Homeland Security:</b>						
Homeland Security Grant Program						
Passed Through City of Miami						
FY 2018 Urban Area Security Initiative (UASI) Grant Program	97.067	19-DS-04-11-23-02-319	EMW-2018-SS-00064	N/A	120,025	-
FY 2018 Urban Area Security Initiative (UASI) Grant Program	97.067	19-DS-04-11-23-02-319	EMW-2018-SS-00064	N/A	38,604	-
FY 2019 Urban Area Security Initiative (UASI) Grant Program	97.067	R0075	EMW-2019-SS-00049		888	-
Total CFDA # 97.067					<u>159,517</u>	<u>-</u>
Disaster Grants - Public Assistance (Presidentially Declared Disasters)						
Passed Through Florida Department of Community Affairs						
Public Assistance Grants - Irma	97.036	Z0673		DR4337	29,939,321	-
Total CFDA # 97.036					<u>29,939,321</u>	<u>-</u>
Total U.S. Department of Homeland Security					<u>30,098,838</u>	<u>-</u>
<b>Total Expenditures of Federal Financial Assistance</b>					<b>\$ 45,674,138</b>	<b>\$ 6,875,980</b>
<b>STATE FINANCIAL ASSISTANCE</b>						
<b>Florida Department of Economic Opportunity</b>						
Direct Project:						
Florida Department of Economic Opportunity						
Local Economic Development Initiatives						
Housing and Community Development Projects						
Rapid Rehousing Program	40.038	HL110		N/A	\$ 207,425	\$ -
Total CSFA # 40.038					<u>207,425</u>	<u>-</u>
Total Florida Department of Economic Opportunity					<u>207,425</u>	<u>-</u>
<b>Florida Housing Finance Corporation:</b>						
Direct Projects:						
State Housing Initiatives Partnership Program (SHIP)						
Total Florida Housing Finance Corporation	40.901	N/A		N/A	342,737	-
					<u>342,737</u>	<u>-</u>
<b>Florida Department of State , Division Historical Resources</b>						
Direct Projects:						
City of Fort Lauderdale Intensive Level Architectural Resources Survey						
Total Florida Department of State, Division Historical Resources	45.031	20.h.sm.200.151		N/A	49,936	-
					<u>49,936</u>	<u>-</u>

See accompanying notes to the Schedule of Expenditures of Federal Awards and State Financial Assistance.  
(Continued)

CITY OF FORT LAUDERDALE, FLORIDA  
 SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS  
 AND STATE FINANCIAL ASSISTANCE  
 Year Ended September 30, 2020

Federal/State Grantor, Pass-through Grantor Federal Programs/State Projects	CFDA# CSFA#	Contract/ Grant Number	Federal Award Identification Number FAIN	Financial Project Number	Expenditures	Transfer to Subrecipient
<b>Florida Department of Transportation</b>						
Direct Projects:						
Transit Corridor Development Program						
NW Community and Neighborhood Links Revised Routes	55.013	GOX78		443341-1-84-01	\$ 76,576	\$ 76,576
NW Community and Neighborhood Links Revised Routes	55.013	G1L58		443341-1-84-01	58,406	-
Transit Corridor Development Program	55.013	n/a		434480-2-84-01	69,281	69,281
Transit Corridor Development Program	55.013	G1L56		434480-2-84-01	31,118	-
Total CSFA # 55.013					<u>235,381</u>	<u>145,857</u>
Aviation Grant Program						
Design & Construct Airfield Signage Replacement at FXE	55.004	G0Z90		440029-1-94-01	10,859	-
Design Taxiway Intersection Improvement	55.004	G1026		434598-1-94-01	29,664	-
Taxiway Foxtrot Relocation 431024-19401	55.004	G1648		431024-1-94-01	200,624	-
Total CSFA # 55.004					<u>241,147</u>	<u>-</u>
Total Florida Department of Transportation					<u>476,528</u>	<u>145,857</u>
<b>Total Expenditures of State Financial Assistance</b>					<b>\$ 1,076,626</b>	<b>\$ 145,857</b>

See accompanying notes to the Schedule of Expenditures of Federal Awards and State Financial Assistance.

CITY OF FORT LAUDERDALE, FLORIDA  
NOTES TO THE SCHEDULE OF EXPENDITURES OF  
FEDERAL AWARDS AND STATE FINANCIAL ASSISTANCE  
Year Ended September 30, 2020

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**NOTE 1 – GENERAL**

The accompanying Schedule of Expenditures of Federal Awards and State Financial Assistance (the Schedule) presents the activity of all federal awards programs and state financial assistance projects of the City of Fort Lauderdale, Florida (the City), for the year ended September 30, 2020. Federal awards programs and state financial assistance projects received directly, as well as passed through other government agencies, are included on the Schedule.

The information in this Schedule is presented in accordance with the requirements of the Title 2 U.S. Code of Federal Regulations Part 200, *Uniform Administrative Requirements, Costs Principles, and Audit Requirements for Federal Awards* (Uniform Guidance) and Chapter 10.550, *Rules of the Auditor General*.

**NOTE 2 – BASIS OF ACCOUNTING**

The accompanying Schedule is presented using the modified accrual basis of accounting for expenditures accounted for in the governmental funds and the accrual basis of accounting for expenditures in the proprietary funds. Under the modified accrual basis expenditures are recognized in the period liabilities are incurred, if measurable. Under the accrual basis, expenditures are recognized in the period liabilities are incurred.

The expenditures are recognized following the cost principles contained in Title 2 U.S. Code of Federal Regulations Part 200, *Uniform Administrative Requirements, Costs Principles, and Audit Requirements for Federal Awards*, wherein certain types of expenditures are not allowable or are limited as to reimbursement.

Expenditures reported on the Schedule for Disaster Grants – Public Assistance (CFDA 97.036) are based on project worksheets approved through an executed agreement. Expenditures reported were incurred in prior fiscal years.

**NOTE 3 – PROGRAM CLUSTERS**

The Uniform Guidance defines a cluster of programs as a grouping of closely related programs that share common compliance requirements. Based on this definition, similar programs are presented accordingly.

**NOTE 4 – CONTINGENCY**

The grant revenue amounts received are subject to audit and adjustment. If any expenditures or expenses are disallowed by the grantor agencies as a result of such an audit, any claim for reimbursement to the grantor agencies would become a liability of the City. In the opinion of management, all grant expenditures are in compliance with the terms of the grant agreements and applicable federal and state laws and regulations.

**NOTE 5 – NON-CASH AND FEDERAL INSURANCE**

The City did not receive non-cash assistance in the current fiscal year.

**NOTE 6 – DE MINIMIS COST**

The City did not elect to use the 10% de minimis cost rate allowed under the Uniform Guidance in fiscal year 2020.

CITY OF FORT LAUDERDALE, FLORIDA  
 SCHEDULE OF FINDINGS AND QUESTIONED COSTS  
 Year Ended September 30, 2020

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**SECTION I - SUMMARY OF AUDITOR'S 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?	No
Significant deficiency(ies) identified?	None reported
Noncompliance material to financial statements noted?	No

FEDERAL AWARDS AND STATE FINANCIAL ASSISTANCE

Internal control over major federal programs and state financial assistance projects:	
Material weakness(es) identified?	No
Significant deficiency(ies) identified?	None Reported
Type of auditor's report issued on compliance for major federal programs and state financial assistance projects:	Unmodified
Any audit findings disclosed that are required to be reported in accordance with 2 CFR 200.516(a) and Chapter 10.550 <i>Rules of the Auditor General</i> ?	No

Identification of major federal programs and state financial assistance projects:

<u>Federal Awards</u>	<u>Name of Program or Cluster</u>
CFDA Number 97.036	Public Assistance Grant Program
 <u>State Financial Assistance</u>	
CSFA Number 55.013 40.901	Transit Corridor Development Program State Housing Initiatives Partnership Program

Dollar threshold used to distinguish between Type A and Type B programs/projects:	
Federal	\$1,370,224
State	\$ 322,988
Auditee qualified as low-risk auditee?	No

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(Continued)

CITY OF FORT LAUDERDALE, FLORIDA  
SCHEDULE OF FINDINGS AND QUESTIONED COSTS  
Year Ended September 30, 2020

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**SECTION II - FINANCIAL STATEMENT FINDINGS**

No items noted.

**SECTION III - FEDERAL AWARD FINDINGS AND QUESTIONED COSTS**

No items noted.

**SECTION IV - STATE FINANCIAL ASSISTANCE FINDINGS AND QUESTIONED COSTS**

No items noted.

CITY OF FORT LAUDERDALE, FLORIDA  
SUMMARY OF PRIOR AUDIT FINDINGS  
Year Ended September 30, 2020

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**SUMMARY OF PRIOR AUDIT FINDINGS**

There were no prior audit findings.



Crowe LLP  
Independent Member Crowe Global

MANAGEMENT LETTER PURSUANT TO THE RULES OF  
THE AUDITOR GENERAL OF THE STATE OF FLORIDA  
ADDENDUM ONE

To the Honorable Mayor,  
City Commission and City Manager  
City of Fort Lauderdale, Florida  
Fort Lauderdale, Florida

This letter serves as an addendum to the Management Letter dated April 27, 2021 and covering the City's fiscal year ended September 30, 2020 and reflects the current status of the 2019 findings/comments for the fiscal year ended September 30, 2020.

Prior Audit Findings:

FINDING 2019-001 – User access

Current Status: Finding has been resolved.

A handwritten signature in black ink that reads "Crowe LLP".

Crowe LLP

Fort Lauderdale, Florida  
October 1, 2021



MANAGEMENT LETTER PURSUANT TO THE RULES OF  
THE AUDITOR GENERAL OF THE STATE OF FLORIDA  
ADDENDUM TWO

To the Honorable Mayor,  
City Commission and City Manager  
City of Fort Lauderdale, Florida  
Fort Lauderdale, Florida

This letter serves as an addendum to the Management Letter dated April 27, 2021 and covering the City's fiscal year ended September 30, 2020 and reflects the completion of 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) for the fiscal year ended September 30, 2020 that was completed on July 27, 2021.

**Auditor's Responsibility**

We also conducted our audit in accordance with the auditing 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).

**Other Reporting Requirements**

We have also issued our Independent Auditor's Report on Compliance for Each Major Federal Program and State Financial Assistance Project and Report on Internal Control over Compliance and Schedule of Findings and Questioned Costs. Disclosures in those reports and schedule, which are dated July 27, 2021, should be considered in conjunction with this management letter.

A handwritten signature in black ink that reads "Crowe LLP".

Crowe LLP

Fort Lauderdale, Florida  
October 15, 2021