

# **MIAMI-DADE COUNTY AVIATION DEPARTMENT**

## **COMPLIANCE REPORTS**

*Year Ended September 30, 2023*

**MIAMI-DADE COUNTY AVIATION DEPARTMENT**  
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**Report of Independent Auditor 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 and Members  
Board of the County Commissioners  
Miami-Dade County, 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 Miami-Dade Aviation Department (the "Aviation Department"), an enterprise fund of Miami-Dade County, Florida, as of and for the year ended September 30, 2023, and the related notes to the financial statements, and have issued our report thereon dated March 22, 2024.

**Report on Internal Control over Financial Reporting**

In planning and performing our audit of the financial statements, we considered the Aviation Department'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 opinion on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the Aviation Department's internal control. Accordingly, we do not express an opinion on the effectiveness of the Aviation Department's internal control.

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

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

**Report on Compliance and Other Matters**

As part of obtaining reasonable assurance about whether the Aviation Department'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 Aviation Department'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 Aviation Department's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

*Cherry Bekaert LLP*

Tampa, Florida  
March 22, 2024

**Report of Independent Auditor on Compliance for the Major Federal Program and State Project and on Internal Control over Compliance Required by the Uniform Guidance and Chapter 10.550, Rules of the Auditor General**

To the Honorable Mayor and Members  
Board of the County Commissioners  
Miami-Dade County, Florida

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

***Opinion on the Major Federal Program and State Project***

We have audited the Miami-Dade Aviation Department's (the "Aviation Department") compliance with the types of compliance requirements identified as subject to audit in the OMB *Compliance Supplement* and the requirements described in the Florida Department of Financial Services' *State Projects Compliance Supplement* that could have a direct and material effect on the Aviation Department's major federal program and state financial assistance project for the year ended September 30, 2023. The Aviation Department's major federal program and state project are identified in the summary of auditor's results section of the accompanying schedule of findings and questioned costs.

In our opinion, the Aviation Department complied, in all material respects, with the types of compliance requirements referred to above that could have a direct and material effect on its major federal program and state project for the year ended September 30, 2023.

***Basis for Opinion on the 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; 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 of the State of Florida ("Chapter 10.550"). Our responsibilities under those standards, the Uniform Guidance, and Chapter 10.550, are further described in the *Auditor's Responsibilities for the Audit of Compliance* section of our report.

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

***Responsibilities of Management for Compliance***

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

### ***Auditor's Responsibilities for the Audit of Compliance***

Our objectives are to obtain reasonable assurance about whether material noncompliance with the compliance requirements referred to above occurred, whether due to fraud or error, and express an opinion on the Aviation Department'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 generally accepted auditing standards, *Government Auditing Standards*, the Uniform Guidance, and Chapter 10.550 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 Aviation Department's compliance with the requirements of each major federal program and state project as a whole.

In performing an audit in accordance with generally accepted auditing standards, *Government Auditing Standards*, the Uniform Guidance, and Chapter 10.550, 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 Aviation Department'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 Aviation Department'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, but not for the purpose of expressing an opinion on the effectiveness of the Aviation Department's internal control over compliance. Accordingly, no such opinion is expressed.

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

### **Report on Internal Control over Compliance**

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

Our consideration of internal control over compliance was for the limited purpose described in the *Auditor's Responsibilities for the Audit of Compliance* section above and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies in internal control over compliance. Given these limitations, during our audit we did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses, as defined above. However, material weaknesses or significant deficiencies in internal control over compliance may exist that were not identified.

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

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

We have audited the financial statements of the Aviation Department, an enterprise fund of Miami-Dade County, Florida, as of and for the year ended September 30, 2023, and the related notes to the financial statements, which collectively comprise the Aviation Department's financial statements. We issued our report thereon dated March 22, 2024, which contained an unmodified opinion on those financial statements. Our audit was performed for the purpose of forming an opinion on the financial statements as a whole. 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 and is not a required part of the financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the financial statements. The information has been subjected to the auditing procedures applied in the audit of the financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the financial statements or to the financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the schedule of expenditures of federal awards and state financial assistance is fairly stated, in all material respects, in relation to the financial statements as a whole.

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. Accordingly, this report is not suitable for any other purpose.

*Cherry Bekaert LLP*

Tampa, Florida  
March 22, 2024

**Report of Independent Auditor on Compliance for the Passenger Facility Charge Program and on Internal Control over Compliance Required by the *Passenger Facility Charge Audit Guide for Public Agencies***

To the Honorable Mayor and Members  
Board of the County Commissioners  
Miami-Dade County, Florida

**Report on Compliance for the Passenger Facility Charge Program**

***Opinion on the Passenger Facility Charge Program***

We have audited the Miami-Dade Aviation Department's (the "Aviation Department") compliance with the types of compliance requirements identified as subject to audit in the *Passenger Facility Charge Audit Guide for Public Agencies* (the "Guide"), issued by the Federal Aviation Administration, that could have a direct and material effect on the Aviation Department's Passenger Facility Charge Program for the year ended September 30, 2023.

In our opinion, the Aviation Department complied, in all material respects, with the types of compliance requirements referred to above that could have a direct and material effect on its Passenger Facility Charge Program for the year ended September 30, 2023.

***Basis for Opinion on the Passenger Facility Charge Program***

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

We are required to be independent of the Miami-Dade County and to meet our other ethical responsibilities, in accordance with relevant ethical requirements relating to our audit. We believe the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion on compliance for the Passenger Facility Charge Program. Our audit does not provide a legal determination of the Aviation Department's compliance with the compliance requirements referred to above.

***Responsibilities of Management for Compliance***

Management is responsible for compliance with the requirements referred to above and for the design, implementation, and maintenance of effective internal control over compliance with the requirements of laws, statutes, regulations, rules, and provisions of contracts or grant agreements applicable to the Aviation Department's Passenger Facility Charge Program.

***Auditor's Responsibilities for the Audit of Compliance***

Our objectives are to obtain reasonable assurance about whether material noncompliance with the compliance requirements referred to above occurred, whether due to fraud or error, and express an opinion on the Aviation Department'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 generally accepted auditing standards, *Government Auditing Standards*, and the Guide 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 Aviation Department's compliance with the requirements of the Passenger Facility Charge Program as a whole.



In performing an audit in accordance with generally accepted auditing standards, *Government Auditing Standards*, and the Guide, 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 Aviation Department'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 Aviation Department'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 Guide, but not for the purpose of expressing an opinion on the effectiveness of the Aviation Department'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 *Auditor's Responsibilities for the Audit of Compliance* section above and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies in internal control over compliance. Given these limitations, during our audit we did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses, as defined above. However, material weaknesses or significant deficiencies in internal control over compliance may exist that were not identified.

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

### **Report on Schedule of Passenger Facility Charges Required by the Guide**

We have audited the financial statements of the Aviation Department, an enterprise fund of Miami-Dade County, Florida, as of and for the year ended September 30, 2023, and the related notes to the financial statements, which collectively comprise the Aviation Department's financial statements. We have issued our report thereon dated March 22, 2024, which contained an unmodified opinion on those financial statements. Our audit was conducted for the purpose of forming an opinion on the financial statements as a whole. The accompanying schedule of passenger facility charges is presented for purposes of additional analysis as required by the Guide, and is not a required part of the financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the financial statements. The information has been subjected to the auditing procedures applied in the audit of the financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the financial statements or to the financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the schedule of passenger facility charges is fairly stated in all material respects in relation to the basic financial statements as a whole.

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 Guide. Accordingly, this report is not suitable for any other purpose.

*Cherry Bekaert LLP*

Tampa, Florida  
March 22, 2024

**MIAMI-DADE COUNTY AVIATION DEPARTMENT**  
**SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS AND STATE FINANCIAL ASSISTANCE**

YEAR ENDED SEPTEMBER 30, 2023

| Grantor Agency/Program/State Project                          | Assistance Listing Number | AIP/Financial Project Number | Contract Number | Expenditures          |
|---|---------------------------|------------------------------|-----------------|-----------------------|
| <b>Federal Awards:</b>  |                           |                              |                 |                       |
| U.S. Department of Transportation:                            |                           |                              |                 |                       |
| Federal Aviation Administration - Airport Improvement Program | 20.106                    | 3-12-0047-019-2021           | N/A             | \$ 320,255            |
| COVID-19  |                           | 3-12-0030-005-2022           | N/A             | 32,000                |
| COVID-19  |                           | 3-12-0047-021-2022           | N/A             | 59,000                |
| COVID-19  |                           | 3-12-0048-003-2022           | N/A             | 22,000                |
|   |                           | 3-12-0049-075-2020           | N/A             | 5,749,749             |
| COVID-19  |                           | 3-12-0049-079-2022           | N/A             | 111,635,477           |
| COVID-19  |                           | 3-12-0049-080-2022           | N/A             | 18,351,308            |
|   |                           | 3-12-0049-081-2022           | N/A             | 41,272                |
|   |                           | 3-12-0050-014-2020           | N/A             | 2,915,228             |
| COVID-19  |                           | 3-12-0050-016-2022           | N/A             | 59,000                |
| <b>Total Expenditures of Federal Awards</b>                   |                           |                              |                 | <b>\$ 139,185,289</b> |
| <b>State Awards:</b>  |                           |                              |                 |                       |
| Florida Department of Transportation:                         |                           |                              |                 |                       |
| Aviation Development Grants Program                           | 55.004                    | 423290-6-94-01               | G2713           | \$ 83,353             |
|   |                           | 429531-2-94-01               | G2714           | 882,197               |
|   |                           | 431229-2-94-01               | G0558           | 4,934,380             |
|   |                           | 435379-1-94-01               | GOY89           | 442,745               |
|   |                           | 436692-1-94-01               | GO582           | 915,676               |
|   |                           | 438614-1-94-02               | X010A           | 41,960                |
|   |                           | 438614-2-94-01               | G1G27           | 185,450               |
|   |                           | 438618-2-94-02               | G2B01           | 1,417,820             |
|   |                           | 438808-1-94-01               | G1P95           | 30,962                |
|   |                           | 438810-1-94-01               | G1Q89           | 900,000               |
|   |                           | 439492-1-94-01               | G2716           | 1,369,510             |
|   |                           | 443530-1-94-01               | G1K42           | 453,099               |
|   |                           | 444080-1-94-01               | G1874           | 40,187                |
|   |                           | 444180-1-94-01               | G1664           | 323,096               |
|   |                           | 444905-1-94-01               | G1B98           | 635,363               |
|   |                           | 445290-1-94-01               | G1665           | 4,062                 |
|   |                           | 451258-1-94-01               | G2F29           | 1,594,614             |
|   |                           | 451281-1-94-01               | G2F29           | 5,058                 |
| <b>Total Expenditures of State Financial Assistance</b>       |                           |                              |                 | <b>\$ 14,259,532</b>  |

See accompanying notes to schedule of expenditures of federal awards and state financial assistance and passenger facility charges.

**MIAMI-DADE COUNTY AVIATION DEPARTMENT**  
**SCHEDULE OF PASSENGER FACILITY CHARGES**

*YEAR ENDED SEPTEMBER 30, 2023*

|                     | <b>Fiscal Year 2022</b> | <b>Quarter 1</b>       | <b>Quarter 2</b>     | <b>Quarter 3</b>     | <b>Quarter 4</b>     | <b>Fiscal Year 2023</b> | <b>Fiscal Year 2023</b> |
|---------------------|-------------------------|------------------------|----------------------|----------------------|----------------------|-------------------------|-------------------------|
|                     | <b>Program Total</b>    | <b>Oct - Dec</b>       | <b>Jan - March</b>   | <b>April - June</b>  | <b>July - Sept</b>   | <b>Total</b>            | <b>Program Total</b>    |
| Revenue             |                         |                        |                      |                      |                      |                         |                         |
| Collections         | \$ 1,644,690,401        | \$ 24,583,438          | \$ 25,061,257        | \$ 32,090,941        | \$ 19,163,751        | \$ 100,899,387          | \$ 1,745,589,788        |
| Interest            | 87,545,734              | 1,048,549              | 1,521,558            | 1,492,210            | 1,554,882            | 5,617,199               | 93,162,933              |
| Total Revenue       | <u>1,732,236,135</u>    | <u>25,631,987</u>      | <u>26,582,815</u>    | <u>33,583,151</u>    | <u>20,718,633</u>    | <u>106,516,586</u>      | <u>1,838,752,721</u>    |
| Disbursement        |                         |                        |                      |                      |                      |                         |                         |
| Application #4      | 1,497,475,501           | 60,000,000             | -                    | -                    | -                    | 60,000,000              | 1,557,475,501           |
| Application #5      | 27,610,778              | 13,150,850             | -                    | 16,155,602           | 5,086,019            | 34,392,471              | 62,003,249              |
| Total Disbursement  | <u>1,525,086,279</u>    | <u>73,150,850</u>      | <u>-</u>             | <u>16,155,602</u>    | <u>5,086,019</u>     | <u>94,392,471</u>       | <u>1,619,478,750</u>    |
| Net PFC Revenue     | <u>207,149,856</u>      | <u>\$ (47,518,863)</u> | <u>\$ 26,582,815</u> | <u>\$ 17,427,549</u> | <u>\$ 15,632,614</u> | <u>\$ 12,124,115</u>    | <u>219,273,971</u>      |
| PFC Account Balance | <u>\$ 207,149,856</u>   |                        |                      |                      |                      |                         | <u>\$ 219,273,971</u>   |

See accompanying notes to schedule of expenditures of federal awards and state financial assistance and passenger facility charges.

**MIAMI-DADE COUNTY AVIATION DEPARTMENT**  
**NOTES TO SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS AND STATE**  
**FINANCIAL ASSISTANCE AND PASSENGER FACILITY CHARGES**

YEAR ENDED SEPTEMBER 30, 2023

**Note 1—Basis of presentation**

The schedules of expenditures of federal awards and state financial assistance and passenger facility charges (the “Schedules”) include all grants, contracts, and similar agreements entered into directly between the Miami-Dade Aviation Department (the “Aviation Department”) and agencies and departments of the federal and state governments. The information in the schedule of expenditures of federal awards and state financial assistance is prepared on the accrual basis of accounting and 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. The schedule of passenger facility charges is prepared on the cash basis of accounting and is presented in accordance with the requirements of the *Passenger Facility Charge Audit Guide for Public Agencies*, issued by the Federal Aviation Administration in September 2000. The grants reflect transactions for the fiscal year irrespective of the year of grant award and, accordingly, the Schedules do not include a full year’s activity for grants awarded or terminated on dates not coinciding with the aforementioned fiscal year.

The Aviation Department has not elected to use the 10% de minimis indirect cost rate allowed under the Uniform Guidance.

There were no awards passed through to subrecipients.

**Note 2—Passenger facility charges**

Revenue consists of passenger facility fees and investment earnings on the restricted cash related to passenger facility charges. Expenditures represent airport construction-related costs incurred at the Aviation Department.

**Note 3—Reconciliation to the statement of revenues, expenses, and changes in net position**

Passenger facility charges are reported on an accrual basis in the Aviation Department’s revenues, expenses, and changes in net position in the Annual Comprehensive Financial Report. Reporting standards adopted by the FAA require for purposes of the PFC Revenues and Disbursements Schedule such charges be reported on a cash basis. A reconciliation between cash collections and revenue reported on the accrual basis is as follows:

|   |                       |
|---|-----------------------|
| Passenger Facility Charges:   |                       |
| Cash Collections per Schedule of Passenger Facility Charges             | \$ 100,899,387        |
| Less prior year accrual   | (14,699,844)          |
| Add current year accrual  | 15,885,585            |
| Passenger Facility Charges Interest:                                    |                       |
| Cash Collections per Schedule of Passenger Facility Charges             | 5,617,199             |
| Less prior year accrual   | (681,220)             |
| Add current year accrual  | 3,314,893             |
| Amount per Statement of Revenues, Expenses, and Changes in Net Position | <u>\$ 110,336,000</u> |

**MIAMI-DADE COUNTY AVIATION DEPARTMENT**  
**SCHEDULE OF FINDINGS AND QUESTIONED COSTS**

YEAR ENDED SEPTEMBER 30, 2023

**Part I—Summary of auditor’s results**

**Financial Statement Section**

Type of auditor's report issued: Unmodified

Internal control over financial reporting:

Material weakness(es) identified?        yes   x   no

Significant deficiency(ies) identified not considered to be material weakness(es)?        yes   x   none reported

Noncompliance material to financial statements noted        yes   x   no

**Federal Awards**

Internal control over major programs:

Material weakness(es) identified?        yes   x   no

Significant deficiency(ies) identified not considered to be material weakness(es)?        yes   x   none reported

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

Any audit findings disclosed that are required to be reported in accordance with Section 200.516(a) of Uniform Guidance        yes   x   no

Identification of major federal programs:

|                                    |                                    |
|------------------------------------|------------------------------------|
| Federal Assistance Listing Numbers | Name of Federal Program or Cluster |
| 20.106                             | Airport Improvement Program        |

Dollar threshold used to determine Type A and B programs: \$ 3,000,000

Auditee qualified as low-risk auditee for federal purposes?   x   yes        no



## Independent Auditor's Management Letter

To the Honorable Mayor and Members  
The Board of County Commissioners  
Miami-Dade County  
Miami, Florida

### Report on the Financial Statements

We have audited the financial statements of the Miami-Dade County Aviation Department (the "Aviation Department"), an enterprise fund of Miami-Dade County, Florida, as of and for the year ended September 30, 2023, and have issued our report thereon dated March 22, 2024. The financial statements present only the Aviation Department and do not purport to, and do not, present fairly the financial position of Miami-Dade County, Florida, as of September 30, 2023, the changes in its financial position or, where applicable, its cash flows for the year then ended, in accordance with accounting principles generally accepted in the United States of America.

### Auditor's Responsibility

We conducted our audit in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; the audit requirements of Title 2 U.S. *Code of Federal Regulations* part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements of Federal Awards* (the "Uniform Guidance"); *Passenger Facility Charge Audit Guide for Public Agencies*, issued by the Federal Aviation Administration, and Chapter 10.550, Rules of the Auditor General.

### Other Reporting Requirements

We have issued our Report of Independent Auditor 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*; Report of Independent Auditor on Compliance for the Major Federal Program and State Project and on Internal Control over Compliance Required by Uniform Guidance and Chapter 10.550, Rules of the Auditor General; Report of Independent Auditor on Compliance for the Passenger Facility Charge Program and on Internal Control over Compliance Required by the *Passenger Facility Charge Audit Guide for Public Agencies*; and Schedule of Findings and Questioned Costs. Disclosure in those reports and schedule, which are dated March 22, 2024, should be considered in conjunction with this management letter.

### Prior Audit Findings

Section 10.554(1)(i)1., Rules of the Auditor General, requires that we determine whether or not corrective actions have been taken to address findings and recommendations made in the preceding annual financial audit report. There were no findings and recommendations made in the preceding annual financial audit report.

### Official Title and Legal Authority

Section 10.554(1)(i)4., Rules of the Auditor General, requires that the name or official title and legal authority for the primary government and each component unit of the reporting entity be disclosed in this management letter, unless disclosed in the notes to the financial statements. The Aviation Department is an enterprise fund of Miami-Dade County, Florida, which is a chartered political subdivision of the state of Florida. There were no component units related to the Aviation Department.



**Financial Condition and Management**

Sections 10.554(1)(i)5.a. and 10.556(7), Rules of the Auditor General, requires us apply appropriate procedures and communicate the results of our determination as to whether or not the Aviation Department has met one or more of the conditions described in Section 218.503(1), Florida Statutes, and to identify the specific condition(s) met. In connection with our audit, we determined that the Aviation Department did not meet any of the conditions described in Section 218.503(1), Florida Statutes.

Pursuant to Sections 10.554(1)(i)5.b. and 10.556(8), Rules of the Auditor General, we applied financial condition assessment procedures for the Aviation Department. It is management's responsibility to monitor the Aviation Department's financial condition, and our financial condition assessment was based in part on representations made by management and review of financial information provided by same.

Section 10.554(1)(i)2., Rules of the Auditor General, requires that we communicate any recommendations to improve financial management. In connection with our audit, we did not have any such recommendations.

**Additional Matters**

Section 10.554(1)(i)3., Rules of the Auditor General, requires us to communicate noncompliance with provisions of contracts or grant agreements, or abuse, that have occurred, or are likely to have occurred, that have an effect on the financial statements that is less than material but warrants the attention of those charged with governance. In connection with our audit, we did not note any such findings.

**Purpose of this Letter**

The purpose of this management letter is to communicate certain matters prescribed by Chapter 10.550, Rules of the Auditor General. Accordingly, this management letter is not suitable for any other purpose.

A handwritten signature in black ink that reads "Cherry Bekaert LLP". The signature is written in a cursive, flowing style.

Tampa, Florida  
March 22, 2024