



**MIAMI-DADE COUNTY
AVIATION DEPARTMENT**

Single Audit Reports in Accordance
with OMB Circular A-133, and Chapter 10.550,
Rules of the Auditor General of the State of Florida
and the Passenger Facility Charge Audit Guide for Public Agencies

Year Ended September 30, 2009

**MIAMI-DADE COUNTY
AVIATION DEPARTMENT**

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KPMG LLP
Suite 2000
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Miami, FL 33131

**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***

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

We have audited the financial statements of the Miami-Dade County Aviation Department (the Department), an enterprise fund of Miami-Dade County, Florida, as of and for the year ended September 30, 2009, and have issued our report thereon dated March 29, 2010. We conducted our audit in accordance with 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.

Internal Control over Financial Reporting

In planning and performing our audit, we considered the Department's internal control over financial reporting as a basis for designing our auditing procedures 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 Department's internal control over financial reporting. Accordingly, we do not express an opinion on the effectiveness of the Department's internal control over financial reporting.

A deficiency in internal control over financial reporting 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 combination of deficiencies, in internal control over financial reporting, 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.

Our consideration of internal control over financial reporting 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 financial reporting that might be deficiencies, significant deficiencies, or material weaknesses. We did not identify any deficiencies in internal control over financial reporting that we consider to be material weaknesses, as defined above. However, we identified a certain deficiency in internal control over financial reporting that we consider to be a significant deficiency and that is described in the accompanying schedule of findings and questioned costs as item 2009-01. A significant deficiency is a deficiency, or combination of deficiencies, in internal control over financial reporting that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

Compliance and Other Matters

As part of obtaining reasonable assurance about whether the Department's financial statements are free of 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



determination of financial statement amounts. 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*.

We noted certain matters that we reported to management of the Department in a separate letter dated March 29, 2010.

The Department's responses to the findings identified in our audit are described in the accompanying schedule of findings and questioned costs. We did not audit the Department's responses and, accordingly, we express no opinion on the responses.

This report is intended solely for the information and use of the Honorable Mayor and the Members of the Board of County Commissioners, management of the Department, and federal and state awarding agencies and pass-through entities, and is not intended to be and should not be used by anyone other than these specified parties.

KPMG LLP

March 29, 2010
Certified Public Accountants



KPMG LLP
Suite 2000
200 South Biscayne Boulevard
Miami, FL 33131

**Report on Compliance with Requirements Applicable to Each Major
Federal Program and State Project and on Internal Control
over Compliance in Accordance with OMB Circular A-133, and
Chapter 10.550, Rules of the Auditor General of the State of Florida**

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

Compliance

We have audited the compliance of the Miami-Dade County Aviation Department (the Department), an enterprise fund of Miami-Dade County, Florida with the types of compliance requirements described in the U.S. Office of Management and Budget (OMB) *Circular A-133 Compliance Supplement*, and the requirements described in the *Executive Office of the Governor's State Projects Compliance Supplement*, that are applicable to its major federal program and state project for the year ended September 30, 2009. The 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. Compliance with the requirements of laws, regulations, contracts, and grants applicable to its major federal program and state project is the responsibility of the Department's management. Our responsibility is to express an opinion on the Department's compliance based on our audit.

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; OMB Circular A-133, *Audits of States, Local Governments, and Non-Profit Organizations*; and Chapter 10.550, *Rules of the Auditor General of the State of Florida*. Those standards, OMB Circular A-133, and Chapter 10.550, *Rules of the Auditor General*, require that we plan and perform the audit to obtain reasonable assurance about whether noncompliance with the types of compliance requirements referred to above that could have a direct and material effect on a major federal program or state project occurred. An audit includes examining, on a test basis, evidence about the Department's compliance with those requirements and performing such other procedures as we considered necessary in the circumstances. We believe that our audit provides a reasonable basis for our opinion. Our audit does not provide a legal determination of the Department's compliance with those requirements.

In our opinion, the Department complied, in all material respects, with the requirements referred to above that are applicable to its major federal program and state project for the year ended September 30, 2009. However, the results of our auditing procedures disclosed an instance of noncompliance with those requirements, which is required to be reported in accordance with OMB Circular A-133 and Chapter 10.550 and which is described in the accompanying schedule of findings and questioned costs as item 2009-02.



Internal Control over Compliance

The management of the Department is responsible for establishing and maintaining effective internal control over compliance with the requirements of laws, regulations, contracts, and grants applicable to federal programs and state projects. In planning and performing our audit, we considered the Department's internal control over compliance with the requirements that could have a direct and material effect on a major federal program or state project in order to determine our auditing procedures for the purpose of expressing our opinion on compliance, 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 Department's internal control over compliance.

Our consideration of internal control over compliance was for the limited purpose described in the preceding paragraph and would not necessarily identify all deficiencies in the entity's internal control that might be significant deficiencies or material weaknesses as defined below. However, as discussed below, we identified a certain deficiency in internal control over compliance that we consider to be a significant deficiency.

A control deficiency in an entity's internal control over compliance 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 noncompliance with a type of compliance requirement of a federal program or state project on a timely basis. A significant deficiency is a control deficiency, or combination of control deficiencies, that adversely affects the entity's ability to administer a federal program or state project such that there is more than a remote likelihood that noncompliance with a type of compliance requirement of a federal program or state project that is more than inconsequential will not be prevented or detected by the entity's internal control. We consider the deficiency in internal control over compliance described in the accompanying schedule of findings and questioned costs as item 2009-02 to be a significant deficiency.

A material weakness is a significant deficiency or combination of significant deficiencies, that results in more than a remote likelihood that material noncompliance with a type of compliance requirement of a federal program or state project will not be prevented or detected by the entity's internal control. We did not consider the deficiency described in the accompanying schedule of findings and questioned costs to be a material weakness.

The Department's responses to the findings identified in our audit are described in the accompanying schedule of findings and questioned costs. We did not audit the Department's responses and, accordingly, we express no opinion on the responses.

Schedule of Expenditures of Federal Awards and State Financial Assistance

We have audited the financial statements of the Miami-Dade County Aviation Department, an enterprise fund of Miami-Dade County, Florida, as of and for the years ended September 30, 2009 and 2008, and have issued our report thereon dated March 29, 2010. Our audit was performed for the purpose of forming an opinion on the basic financial statements taken 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 OMB Circular A-133 and Chapter 10.550, *Rules of the Auditor General* and is not a required part of the basic financial statements. Such information has been subjected to the auditing procedures applied in the audit of the basic financial statements and, in our opinion, is fairly stated, in all material respects, in relation to the basic financial statements taken as a whole.



This report is intended solely for the information and use of the Honorable Mayor and the Members of the Board of County Commissioners, management of the Department, and federal and state awarding agencies, and is not intended to be and should not be used by anyone other than these specified parties.

KPMG LLP

June 14, 2010, except as to the schedule of expenditures
of federal awards and state financial assistance,
which is as March 29, 2010
Certified Public Accountants



KPMG LLP
Suite 2000
200 South Biscayne Boulevard
Miami, FL 33131

**Report on Compliance with Requirements Applicable to the
Passenger Facility Charge Program and on Internal Control
over Compliance in Accordance with the Passenger
Facility Charge Audit Guide for Public Agencies**

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

Compliance

We have audited the compliance of the Miami-Dade County Aviation Department (the Department), an enterprise fund of Miami-Dade County, Florida, with the compliance requirements described in the Passenger Facility Charge Audit Guide for Public Agencies (the Guide), issued by the Federal Aviation Administration (the FAA), for its passenger facility charge program for the year ended September 30, 2009. Compliance with the requirements of laws and regulations applicable to its passenger facility charge program is the responsibility of the Department's management. Our responsibility is to express an opinion on the Department's compliance based on our audit.

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. Those standards and the Guide require that we plan and perform the audit to obtain reasonable assurance about whether noncompliance with the compliance requirements referred to above that could have a direct and material effect on the passenger facility charge program occurred. An audit includes examining, on a test basis, evidence about the Department's compliance with those requirements and performing such other procedures as we considered necessary in the circumstances. We believe that our audit provides a reasonable basis for our opinion. Our audit does not provide a legal determination on the Department's compliance with those requirements.

In our opinion, the Department complied, in all material respects, with the requirements referred to above that are applicable to its passenger facility charge program for the year ended September 30, 2009.

Internal Control over Compliance

The management of the Department is responsible for establishing and maintaining effective internal control over compliance with the requirements of laws and regulations applicable to the passenger facility charge program. In planning and performing our audit, we considered the Department's internal control over compliance with the requirements that could have a direct and material effect on the passenger facility charge program in order to determine our auditing procedures for the purpose of expressing our opinion on compliance, 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 Department's internal control over compliance.



A control deficiency in an entity's internal control over compliance 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 noncompliance with a type of compliance requirement of the passenger facility charge program on a timely basis. A significant deficiency is a control deficiency, or combination of control deficiencies, that adversely affects the entity's ability to administer the passenger facility charge program such that there is more than a remote likelihood that noncompliance with a type of compliance requirement of the passenger facility charge program that is more than inconsequential will not be prevented or detected by the entity's internal control.

A material weakness is a significant deficiency, or combination of significant deficiencies, that results in more than a remote likelihood that material noncompliance with a type of compliance requirement of the passenger facility charge program will not be prevented or detected by the entity's internal control.

Our consideration of internal control over compliance was for the limited purpose described in the first paragraph of this section and would not necessarily identify all deficiencies in the entity's internal control that might be significant deficiencies or material weaknesses. We did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses, as defined above.

Schedule of Passenger Facility Charges

We have audited the financial statements of the Miami-Dade County Aviation Department, an enterprise fund of Miami-Dade County, Florida, as of and for the years ended September 30, 2009 and 2008, and have issued our report thereon dated March 29, 2010. Our audit was performed for the purpose of forming an opinion on the basic financial statements taken 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 basic financial statements. Such information has been subjected to the auditing procedures applied in the audit of the basic financial statements and, in our opinion, is fairly stated, in all material respects, in relation to the basic financial statements taken as a whole.

This report is intended solely for the information and use of the Honorable Mayor and the Members of the Board of County Commissioners, management of the Department, and federal and state awarding agencies, and is not intended to be and should not be used by anyone other than these specified parties.

KPMG LLP

June 14, 2010, except as to the schedule of passenger
facility charges, which is as of March 29, 2010
Certified Public Accountants

**MIAMI-DADE COUNTY
AVIATION DEPARTMENT**

Schedule of Expenditures of Federal Awards and State Financial Assistance

Year ended September 30, 2009

<u>Grantor agency/program</u>	<u>CFDA/CFSA number</u>	<u>AIP/financial project number</u>	<u>Contract number</u>	<u>Expenditures</u>
Federal awards:				
U.S. Department of Transportation				
Federal Aviation Administration and Transportation				
Security Administration – Airport Improvement Program	20.106	OTA HSTS04-05-A-DEP220	N/A	\$ 1,618,313
		OTA HSTS02-06-A-AOP231	N/A	2,553,796
		OTA HSTS04-08-H-CT1233	N/A	13,512,371
		3-12-0050-007-2008	N/A	387,166
		3-12-0049-053-2006	N/A	4,688,278
		3-12-0049-055-2007	N/A	4,905,671
		3-12-0049-057-2009	N/A	10,110,000
		3-12-0049-059-2009	N/A	21,638
				<u>37,797,233</u>
Total expenditures of federal awards				\$ <u>37,797,233</u>
State awards:				
Florida Department of Transportation	55.004	41456719401	AN131	\$ 329,747
Aviation Development Grants Program		41455319401	AN102	227,906
		40832039401/40556519401	ANZ95	22,522,771
		42155319401	AO189	736,964
		41028519401	AO697	504,671
		41814819401	AP107	52,804
		42344319401	AP778	180,015
		42203819401	AP108	86,716
				<u>86,716</u>
Total expenditures of state financial assistance				\$ <u>24,641,594</u>

See accompanying notes to schedules 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, 2009

<u>Grantor/Program</u>	<u>Application approved number</u>	<u>Unliquidated passenger facility charges at September 30, 2008</u>	<u>Passenger facility charge revenue</u>	<u>Expenditures</u>	<u>Unliquidated passenger facility charges at September 30, 2009</u>
Passenger facility charges	94-02-U-00-MIA	\$ 13,962,496	—	—	13,962,496
	97-03-C-00-MIA	219,460,732	61,756,000	100,000,000	181,216,732
		<u>\$ 233,423,228</u>	<u>61,756,000</u>	<u>100,000,000</u>	<u>195,179,228</u>

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

**MIAMI-DADE COUNTY
AVIATION DEPARTMENT**

Notes to Schedules of Expenditures of Federal Awards
and State Financial Assistance and Passenger Facility Charges

Year ended September 30, 2009

(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 County Aviation Department (the Department) and agencies and departments of the federal and state governments. It also includes all subawards to the Department by nonfederal organizations pursuant to federal and state grants, contracts, and similar agreements. The information in these schedules is prepared on the accrual basis of accounting and is presented in accordance with the provisions of Office of Management and Budget (OMB) Circular A-133, *Audits of States, Local Governments, and Non-Profit Organizations*, Chapter 10.550, *Rules of the Auditor General*, and 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.

(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. Unliquidated passenger facility charges represent the net restricted cash and passenger facility fees receivable and accounts payable as of year-end.

**MIAMI-DADE COUNTY
AVIATION DEPARTMENT**

Schedule of Findings and Questioned Costs

Year ended September 30, 2009

Section I – Summary of Auditors’ Results:

Financial statements

Type of auditors’ report issued:	<i>Unqualified</i>
Internal control over financial reporting:	
Material weaknesses identified?	No
Significant deficiency(ies) identified that are not considered to be material weaknesses?	Yes
Noncompliance material to the financial statements noted?	No

Federal awards

Internal control over major program:	
Material weaknesses identified?	No
Significant deficiency(ies) identified that are not considered to be material weaknesses?	Yes
Type of auditors’ report issued on compliance for major program:	<i>Unqualified</i>
Any audit findings disclosed that are required to be reported in accordance with Section .510(a) of Circular A-133?	Yes

Identification of major federal program:

<u>CFDA number</u>	<u>Name of federal program or cluster</u>
20.106	Airport Improvement Program

Dollar threshold used to distinguish between type A and type B programs:	\$1,133,917
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Auditee qualified as low-risk auditee?	Yes
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State Financial Assistance

Internal control over major state projects:	
Material weaknesses identified?	No
Significant deficiency(ies) identified that are not considered to be material weaknesses?	No
Type of auditors’ report issued on compliance for major state projects:	<i>Unqualified</i>
Any audit findings disclosed that are required to be reported in accordance with Chapter 10.550 <i>Rules of the Auditor General of the State of Florida</i> ?	No

**MIAMI-DADE COUNTY
AVIATION DEPARTMENT**

Schedule of Findings and Questioned Costs

Year ended September 30, 2009

Identification of major state project:

CFSA number

55.004

Name of state project or cluster

Aviation Development Grants Program

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

\$739,248

**MIAMI-DADE COUNTY
AVIATION DEPARTMENT**

Schedule of Findings and Questioned Costs

Year ended September 30, 2009

Section II – Financial Statement Findings

2009-01 IT General Controls (Formerly 2008-01)

Our testing of IT General Controls (ITGC) identified deficiencies (design and effectiveness) around significant risk points intended to limit and control system access to the PeopleSoft (PS) Financials (FIN), PeopleSoft Human Resources (HR), and PropWorks.

1. KPMG identified one (1) new IT employee that had not signed an IT User Acknowledgment Form upon hire.
2. KPMG noted that there are no formal documented procedures for granting, modifying, and terminating access to the PropWorks application. Currently, emails are sent between managers and PropWorks Administrators to grant, modify, and remove access to the PropWorks application. No evidence exists that the proper approvals were obtained prior to granting, modifying, or removing access to the PropWorks application. No evidence exists that proper access was granted to users of the PropWorks application.
3. KPMG identified two (2) IT functional personnel (programmers) that have access to powerful security roles (PeopleSoft Administrator) within the Production Environment of PS FIN. This level would allow the user(s) administrative access to the PS system, security, and panels. These two users also have access to promote program changes to the production environment.

Authorizations or access rights not assigned in accordance with the responsibilities of the various roles or profiles (e.g. allowing programmers more than read-only access in production, not limiting access to powerful security roles, and controlling who can move changes into the production environment) increase the risk of unauthorized/inappropriate access to data and functionality relevant to internal control over financial reporting.

4. KPMG noted that periodic reviews of user access to the PeopleSoft FIN, PeopleSoft HR, and PropWorks applications are not currently performed.

Recommendation

1. All new hired personnel that require access to PeopleSoft FIN, PeopleSoft HR, and/or PropWorks should sign an acknowledgement that states that they have read and understood the IT Policies governing IT and Internet use at the Department.
2. A formalized process should be developed for granting, modifying, and terminating access to the PropWorks application. Documentation should be retained showing that proper approval was granted prior to access being granted or modified and that terminated users access has been removed.
3. There are currently two programmers who have excessive access to the PeopleSoft FIN system. Programmers typically should be restricted from this access as a preventative measure to help support segregation of duties within the program change process.

**MIAMI-DADE COUNTY
AVIATION DEPARTMENT**

Schedule of Findings and Questioned Costs

Year ended September 30, 2009

4. KPMG recommends periodic reviews of user access to the PeopleSoft FIN, PeopleSoft HR, and PropWorks applications.

2009 Management's Response

All new hires sign an acknowledgment form when hired. The Personnel Division includes the form as part of the new employee package. During fiscal year 2009, printing of the package was delayed. Consequently, the Personnel Division had to complete employee packages after the employees were hired. The department believes that the IT employee identified in the finding above was inadvertently missed during that time. Since then, however, the department has ensured that the inventory of packages and related documents are always available.

Formal procedures have been developed. Ofelia Rey, from Administration, periodically and regularly forwards a listing of new-hires and terminated employees to all system administrators, including PropWorks administrators. This notification prompts authorized administrators to either remove or add access timely. Technical Functional leads also maintain approved PropWorks access requests (e-mails and forms) on file. For employees requiring modification of existing access, an ISD (Information System Division) Form is filled out. It requires a manager's approval and is logged into the Heat (a technical problem tracking software). The approved form then becomes a permanent attachment to the Heat ticket generated. The Heat system also dispatches an automatic e-mail to the person responsible for the update.

Due to the on-call nature of certain programmers' job duties and the need to maintain numerous interfaces in a production real-time mode, they are required to maintain the customer service and access levels being requested. PeopleSoft tracks activities performed by the on-call programmer for the requested updates.

We are working with ETSD Security Administrators on an ongoing basis to monitor, review and update users and security roles. Meetings are scheduled throughout the year for this matter.

**MIAMI-DADE COUNTY
AVIATION DEPARTMENT**

Schedule of Findings and Questioned Costs

Year ended September 30, 2009

Section III – Federal Award Findings and Questioned Costs

2009-02 *Federal Program*

Airport Improvement Program; CFDA #20.106

Federal Agency

U.S. Department of Transportation

Criteria – Special Tests and Provisions

OMB Circular A-133 requires recipients of federal awards to maintain effective control and accountability for all airport-generated revenue.

Condition Found

Our testing of the fair value of leased property being charged to other governmental departments identified one (1) instance out of thirty (30) items tested, whereby the rent per square footage being charged by the Department was less than the fair market value of the leased property, as outlined in Miami-Dade County's ordinance. The fair value square footage rate was \$13 compared to the \$12 rate charged by the Department.

Questioned Costs

Undetermined

Perspective

The finding is considered systemic in nature

Cause

Adequate monitoring controls were not in place to ensure that the rent per square footage being charged by the Department was less than the fair market value of the leased property, as outlined in Miami-Dade County ordinance number 08-109.

Effect

Failure to properly monitor the rates charged for leased property could result in the Department collecting less revenue for leased property.

Recommendation

Management should have controls in place to ensure that the rent per square footage being charged by the Department is equal or greater to the fair market value of the leased property.

Management's Response

Management concurs that adequate controls must be in place to ensure that rental rates are equal to the market value of leased property, and believes that the review currently performed by the Revenue

**MIAMI-DADE COUNTY
AVIATION DEPARTMENT**

Schedule of Findings and Questioned Costs

Year ended September 30, 2009

Section of the Finance Division is generally adequate to prevent errors. However, to further strengthen controls and eliminate even minor lapses, henceforth at the beginning of each fiscal year, all property managers will be required to attest, in writing, that the lease rates being charged for the properties they manage are those approved by the Board of County Commissioners for the coming year. This procedure has been incorporated into the checklist the Finance Division uses for year-end closing.

**MIAMI-DADE COUNTY
AVIATION DEPARTMENT**

Schedule of Findings and Questioned Costs

Year ended September 30, 2009

Section IV – State Financial Assistance Findings and Questioned Costs

None

**MIAMI-DADE COUNTY
AVIATION DEPARTMENT**

Schedule of Findings and Questioned Costs

Year ended September 30, 2009

Section V – Passenger Facility Charge Program Findings and Questioned Costs

None