



**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, 2008

**MIAMI-DADE COUNTY  
AVIATION DEPARTMENT**

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**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  
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 years ended September 30, 2008 and 2007, and have issued our report thereon dated March 24, 2009, which was modified to refer to the adoption of Governmental Accounting Standards Board Statement No. 45, *Accounting and Financial Reporting by Employers for Postemployment Benefits Other Than Pensions*. We conducted our audits 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.

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

A control deficiency 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 misstatements on a timely basis. A significant deficiency is a control deficiency, or combination of control deficiencies, that adversely affects the entity's ability to initiate, authorize, record, process, or report financial data reliably in accordance with generally accepted accounting principles such that there is more than a remote likelihood that a misstatement of the entity's financial statements that is more than inconsequential will not be prevented or detected by the entity's internal control over financial reporting. We consider the deficiencies described in the accompanying schedule of findings and questioned costs as findings 2008-01 and 2008-02 to be significant deficiencies in internal control over financial reporting.

A material weakness is a significant deficiency, or combination of significant deficiencies, that results in more than a remote likelihood that a material misstatement of the financial statements will not be prevented



or detected by the entity's internal control. Our consideration of the internal control over financial reporting was for the limited purpose described in the first paragraph of this section and would not necessarily identify all deficiencies in the internal control that might be significant deficiencies and, accordingly, would not necessarily disclose all significant deficiencies that are also considered to be material weaknesses. However, we believe that none of the significant deficiencies described above is a material weakness.

### **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 24, 2009.

The Department's responses to the findings 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 them.

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 24, 2009  
Certified Public Accountants



KPMG LLP  
Suite 2000  
200 South Biscayne Boulevard  
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**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 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, 2008. The Department's major federal program and state project are identified in the summary of auditors' 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 a 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 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 major federal program and state project for the year ended September 30, 2008.

**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.

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.

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.

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 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 year ended September 30, 2008, and have issued our report thereon dated March 24, 2009, which was modified to refer to the adoption of Governmental Accounting Standards Board Statement No. 45, *Accounting and Financial Reporting by Employers for Postemployment Benefits Other Than Pensions*. Our audit was performed for the purpose of forming an opinion on 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 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**

May 20, 2009, except as to the schedule of expenditures  
of federal awards and state financial assistance,  
which is as of March 24, 2009  
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 types of compliance requirements described in the Passenger Facility Charge Audit Guide for Public Agencies (the Guide), issued by the Federal Aviation Administration (the FAA), for the year ended September 30, 2008. Compliance with the requirements of laws, regulations, contracts, and grants 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 types of 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, 2008.

**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 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 year ended September 30, 2008, and have issued our report thereon dated March 24, 2009, which was modified to refer to the adoption of Governmental Accounting Standards Board Statement No. 45, *Accounting and Financial Reporting by Employers for Postemployment Benefits Other Than Pensions*. Our audit was performed for the purpose of forming an opinion on the basic financial statements. 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**

May 20, 2009, except as to the schedule of passenger  
facility charges, which is as of March 24, 2009  
Certified Public Accountants

**MIAMI-DADE COUNTY  
AVIATION DEPARTMENT**

Schedule of Expenditures of Federal Awards and State Financial Assistance

Year ended September 30, 2008

<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 – Airport Improvement Program				
	20.106	OTA HSTS04-05-A-DEP220	N/A	\$ 3,699,807
		OTA HSTS02-06-A-AOP231	N/A	134,409
		3-12-0049-050-2005	N/A	15,215
		3-12-0049-053-2006	N/A	3,535,924
		3-12-0049-055-2007	N/A	3,127,980
		3-12-0049-056-2008	N/A	4,000,000
Total expenditures of federal awards				<u>\$ 14,513,335</u>
State awards:				
Florida Department of Transportation				
Aviation Development Grants Program				
	55.004	Earmark/42135519401	AR0041	\$ 765,689
		41456719401	AN131	16,950,035
		41455319401	AN102	982,931
		25402919401	AN447	10,439,000
		25411219401	AN857	895,758
Total expenditures of state financial assistance				<u>\$ 30,033,413</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, 2008

<u>Grantor/Program</u>	<u>Application approved number</u>	<u>Unliquidated passenger facility charges at September 30, 2007</u>	<u>Passenger facility charge revenue</u>	<u>Expenditures</u>	<u>Unliquidated passenger facility charges at September 30, 2008</u>
Passenger facility charges	94-02-U-00-MIA	\$ 13,962,496	—	—	13,962,496
	97-03-C-00-MIA	229,566,732	71,502,000	81,608,000	219,460,732
		\$ <u>243,529,228</u>	<u>71,502,000</u>	<u>81,608,000</u>	<u>233,423,228</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, 2008

**(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, 2008

**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?	No
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?	No
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:	\$435,400
Auditee qualified as low-risk auditee?	No

**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, 2008

Identification of major state projects:

<b><u>CFSA number</u></b>	<b><u>Name of state project or cluster</u></b>
55.004	Aviation Development Grants Program
Dollar threshold used to distinguish between type A and type B projects:	\$901,002

**MIAMI-DADE COUNTY  
AVIATION DEPARTMENT**

Schedule of Findings and Questioned Costs

Year ended September 30, 2008

**Section II – Financial Statement Findings**

**2008-01 IT General Controls (Formerly 2007-01)**

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) system.

Test findings showed that approximately 11 IT functional personnel (e.g., programmers, contractors, UNIX Administrator, and Accounting Chief) were given access to powerful security roles (PeopleSoft Administrator, System Administrator) within the production environment of PS FIN. This level of access would allow the user(s) administrative access to the PS system, security and panels. Also an MDAD Database Administrator was given the security roles of Asset Management Administrator and ePRO (procurement) Administrator.

KPMG identified approximately 97 user ids with system access to promote program changes into the production environment. Of these, KPMG identified approximately six (6) programmers on this list. One of the six programmers had moved a program change into production.

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.

***Recommendation***

As part of the current initiative by the Department to review user access and security roles for appropriateness, attention should be given to the following:

- Developer or programmer access to the production environment should be limited to read-only. If there is a programmer or consultant that also performs in a functional capacity, there should be a Miami-Dade Security Change Request form complete and approved requesting only the access needed to perform his/her functional responsibility.
- Functional users (i.e., Accounting Chief) should not have system administrator level of access. Functional user access should be limited to only those actions needed to support their functional jobs or responsibility.
- Database Administrators typically are also limited from being granted system or security administrator levels of access. If a Database Administrator is serving as a backup or required for a specific initiative, a completed and approved Miami-Dade Security Change Request form requesting only the access needed to perform his/her functional responsibility should be captured.

**MIAMI-DADE COUNTY  
AVIATION DEPARTMENT**

Schedule of Findings and Questioned Costs

Year ended September 30, 2008

- Access to the following roles should be limited to only those individuals whose functional responsibility call for it:
  - Security Administrator access (PS role: SECURITY ADMINISTRATOR)
  - System Administrator access (PS role: SYSTEM ADMINISTRATOR)
- Access to All Pages access (PS roles: UPG\_AEPNLS, UPG\_ALLPNLS) should also be reviewed and determined if this level of access is required as part of the Security Administrator functions (e.g., there are two MDAD or ETSD designated security administrators who have this level of access on top of their Security Administrator role).
- Allowing access to move program changes to 97 user ids is excessive. This should be limited to only those individuals whose functional responsibility requires this ability. Programmers typically should be restricted from this access as a preventative measure to help support segregation of duties within the program change process.

***2008 Management's Response***

All of MDAD's security requests are routed to ETSD using the Change Request form. ETSD has a formal process in place for all security requests, and migration requests. MDAD now has five developers with access to the production environment for specific tasks which are approved, supervised and coordinated appropriately with functional leads. MDAD is working with ETSD and WASD to review staff access to this role order to reduce or eliminate the number of staff with access to the production environment.

MDAD concurs with the recommendation that functional users (i.e. Accounting Chief) should not have system administrator level of access to PeopleSoft and has removed the Accounting Chief's access to this role. MDAD no longer has functional users with this level of access.

MDAD has never had a Database Administrator for PeopleSoft. The Database Administrator at ETSD had the roles of Asset Manager Administrator and ePRO Administrator, which were removed in late 2008.

There are only two staff members from ETSD with SECURITY ADMINISTRATOR role. There is no staff at MDAD with such a role.

MDAD staff does not have staff with access to All Pages (PS roles: UPG\_AEPNLS, UPG\_ALLPNLS). There are five ETSD administrators with these roles. MDAD requested that ETSD review this role to reduce, to the extent possible, the number of staff with such access.

MDAD reviewed the security profiles of MDAD staff with access to move program changes to production and removed any access to move program changes to production.

**MIAMI-DADE COUNTY  
AVIATION DEPARTMENT**

Schedule of Findings and Questioned Costs

Year ended September 30, 2008

**2008-02    Year-end Accruals**

During our year-end cutoff procedures related to accounts payable and accrued expenses, we noted that there were liabilities related primarily to construction in progress for work performed prior to year-end that had not been accrued for in the general ledger. Although, the Department has established year-end procedures to properly accrue for accounts payable and accrued expenses, there were significant liabilities, primarily related to construction in progress, which were not captured in the year-end accrual process. As a result, the Department reevaluated their year-end cutoff related to construction in progress and recorded an additional postclosing adjustment to increase the construction in progress and related liability amounts.

***Recommendation***

Year-end closing procedures should be enhanced to include a process to capture all invoices received after fiscal year-end for which goods and services, including construction in progress, were received/performed before fiscal year-end.

***2008 Management's Response***

At the end of this audit period, the Aviation Department has adopted an enhance methodology for recording accruals. It decided not only to expand the search closer to the end of field work but also to introduce a mitigating control list with step-by-step procedures to be followed as part of routine month-end and year-end closing procedures. The department is confident that those steps will continue to be reviewed by appropriate personnel and will provide a reasonable estimate for unrecorded liabilities.

**MIAMI-DADE COUNTY  
AVIATION DEPARTMENT**

Schedule of Findings and Questioned Costs

Year ended September 30, 2008

**Section III – Federal Award Findings and Questioned Costs**

None

**MIAMI-DADE COUNTY  
AVIATION DEPARTMENT**

Schedule of Findings and Questioned Costs  
Year ended September 30, 2008

**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, 2008

**Section V – Passenger Facility Charge Program Findings and Questioned Costs**

None