CITY OF FORT LAUDERDALE, FLORIDA

SINGLE AUDIT REPORT

FOR THE YEAR ENDED SEPTEMBER 30, 2025

CITY OF FORT LAUDERDALE, FLORIDA
SINGLE AUDIT REPORT
Year Ended September 30, 2025

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INDEPENDENT AUDITORS' REPORT ON SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS AND STATE FINANCIAL ASSISTANCE

The Honorable Mayor and Members of the City Commission
City of Fort Lauderdale, Florida

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

Opinion

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

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

Basis for Opinion

We conducted our audit in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in Government Auditing Standards issued by the Comptroller General of the United States; and the audit requirements of Title 2 U.S. Code of Federal Regulations Part 200, Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards (Uniform Guidance), and Chapter 10.550, *Rules of the Auditor General*. Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Schedule section of our report.

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

Responsibilities of Management for the Schedule

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

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Auditor's Responsibilities for the Audit of the Schedule

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

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

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

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

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

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

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

Report on Audited Financial Statements

The financial statements of the governmental activities, the business-type activities, the aggregate discretely presented component units, each major fund, and the aggregate remaining fund information of the City as of and for the year ended September 30, 2025, were audited by other auditors, and they have issued their report thereon dated June 30, 2026. Their audit was performed for the purpose of forming opinions on the financial statements that collectively comprise the City's basic financial statements as a whole, and they issued unmodified opinions thereon.

In accordance with *Government Auditing Standards*, the other auditors have also issued a report dated June 30, 2026, on their consideration of the City's internal control over financial reporting and on their tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters.

The purpose of that report is to describe the scope of their testing of internal control over financial reporting and compliance, and the results of that testing, and not to provide opinions on the internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* and should be considered in assessing the results of our audit.

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

This report is intended solely for the information and use of the Honorable Mayor and Members of the City Commission, management, and specific legislative or regulatory bodies and is not intended to be, and should not be, used by anyone other than these specified parties.

Alley Dam P.A.

Miramar, Florida
June 30, 2026

Independent Auditor's Report on Compliance for Each Major Federal Program and Major State Project; Report on Internal Control Over Compliance in Accordance with Uniform Guidance and Chapter 10.550, *Rules of the Auditor General*

The Honorable Mayor and Members of the City Commission
City of Fort Lauderdale, Florida

Report on Compliance for Each Major Federal Program and State Financial Assistance Project

Opinion on Each Major Federal Program and State Financial Assistance Project

We have audited the City of Fort Lauderdale's (the City's) compliance with the types of compliance requirements identified as subject to audit in the OMB *Compliance Supplement* and the Florida Department of Financial Services State Projects Compliance Supplement that could have a direct and material effect on each of the City's major federal and major state financial assistance project for the year ended September 30, 2025. The City's major federal and major state projects are identified in the summary of auditors' results section of the accompanying schedule of findings and questioned costs.

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

Basis for Opinion on Each Major Federal Program and State Financial Assistance Project

We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America (GAAS); the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States (*Government Auditing Standards*); the audit requirements of Title 2 U.S. *Code of Federal Regulations* Part 200*, Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance); and Chapter 10.550, *Rules of the Auditor General*. Our responsibilities under those standards, the Uniform Guidance and Chapter 10.550*, Rules of the Auditor General* are further described in the Auditors' Responsibilities for the Audit of Compliance section of our report.

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

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Responsibilities of Management for Compliance

Management is responsible for compliance with the requirements referred to above and for the design, implementation, and maintenance of effective internal control over compliance with the requirements of laws, statutes, regulations, rules and provisions of contracts or grant agreements applicable to the City'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 City's compliance based on our audit. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with GAAS, *Government Auditing Standards,* the Uniform Guidance and Chapter 10.550, *Rules of the Auditor General* 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 City's compliance with the requirements of each major federal and major state project as a whole.

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

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material noncompliance, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the City'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 City's internal control over compliance relevant to the audit in order to design audit procedures that are appropriate in the circumstances and to test and report on internal control over compliance in accordance with the Uniform Guidance and Chapter 10.550, *Rules of the Auditor General*, but not for the purpose of expressing an opinion on the effectiveness of the City'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

Our consideration of internal control over compliance was for the limited purpose described in the Auditors' Responsibilities for the Audit of Compliance section above and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies in internal control over compliance and therefore, material weaknesses or significant deficiencies may exist that were not identified. We did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses.

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

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

Alley Burns P.A.

Miramar, Florida
June 30, 2026

CITY OF FORT LAUDERDALE, FLORIDA
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
AND STATE FINANCIAL ASSISTANCE
YEAR ENDED SEPTEMBER 30, 2025

Federal Grantor/Pass-through Grantor/Program or Cluster Title	Assistance Listing Number	Contract/ Grant Number	Expenditures	Transfer to Subrecipient
I. CASH FEDERAL FINANCIAL ASSISTANCE				
U. S. Department of Agriculture:				
Indirect Programs:				
Food and Nutrition Service				
Child and Adult Care Food Program				
Passed Through Florida Department of Health, Bureau of Childcare Food Programs				
Afterschool Snack Program - FY25	10.558	A-4798	$ 207,574	$ -
Afterschool Snack Program - FY26	10.558	A-4798	49,902	-
Total Assistance Lisiting #10.558			257,476	-
Child Nutrition Cluster				
Summer Food Service Program for Children				
Passed Through Florida Department of Agriculture and Consumer Services				
Summer Food Service Program for Children - FY25	10.559	18474	104,673	-
Total Child Nutrition Cluster			104,673	-
Total U. S. Department of Agriculture			362,149	-
U.S. Department of Housing and Urban Development:				
Direct Programs:				
Office of Community Planning and Development				
CDBG - Entitlement Grants Cluster				
Community Development Block Grants/ Entitlement Grants	14.218	N/A	2,406,120	809,328
Total CDBG - Entitlement Grants Cluster			2,406,120	809,328
Home Investment Partnerships Program	14.239	M-17-MC-12-0205	18,685	
Home Investment Partnerships Program	14.239	M-19-MC-12-0205	73,926	
Home Investment Partnerships Program	14.239	M-20-MC-12-0205	8,103	
Home Investment Partnerships Program	14.239	M-21-MC-12-0205	31,338	21,920
Home Investment Partnerships Program	14.239	M-22-MC-12-0205	5,809	5,809
Home Investment Partnerships Program	14.239	M-23-MC-12-0205	11,932	11,932
Home Investment Partnerships Program	14.239	M-24-MC-12-0205	82,848	82,848
HUD - American Rescue Plan Affordable Housing Act	14.239	M-21-MP-12-0205	170,390	138,683
Housing Opportunities for Persons with AIDS	14.241	N/A	8,169,223	5,314,769
			8,572,254	5,575,961
Total U.S. Department of Housing and Urban Development			10,978,374	6,385,289
U.S. Department of Justice:				
Direct Programs:				
Office of Justice Programs				
Bureau of Justice Assistance				
Office of Community Oriented Policing Services				
FY23 City of Fort Lauderdale, FL Crisis Intervention Teams	16.710	15JCOPS-23-GG-01799-MUMU	67,011	-
FY23 COPS Hiring Program	16.710	15JCOPS-23-GG-04527-UHPX	269,048	-
Total Office of Community Oriented Policing Services			336,059	-
Equitable Sharing Program				
Forfeiture Fund - Federal Equitable Sharing (Non Treasury)	16.922	N/A	1,111,030	-
Indirect Programs:				
Passed Through Broward County				
Bureau of Justice Assistance				
Local Law Enforcement Crime Gun Intelligence Center Integration Initiative				
Fort Lauderdale Police Department Illegal Gun Crime Reduction Campaign	16.738	15PBJA-21-GG-03280-JAGP	272,118	-
Edward Byrne Memorial Justice Assistance Grant - Local Solicitation	16.738	15PBJA-21-GG-01376-JAGX	69,020	-
Total Bureau of Justice Assistance			341,138	-
Total U.S. Department of Justice			1,788,227	-
U.S. Department of Transportation:				
Direct Programs:				
Federal Aviation Administration (FAA)				
Runway 9 Run-Up Area (South)	20.106	3-12-0024-038-2022	273,364	-
American Rescue Plan Act Airport	20.106	3-12-0024-037-2022	91,945	-
FAA - Runway 9-27 Rehabilitation Project	20.106	3-12-0024-040-2024	8,657,447	-
Total Assistance Listing #20.106			9,022,756	-
Federal Highway Administration				
Regional Infrastructure Accelerator Program	20.223	693JJ32450019	396,404	-
Indirect Programs:				
State and Community Highway Traffic Safety Program				
Highway Traffic Safety				
Passed Through University of North Florida				
Pedestrian and Bicycle Safety High Visibility Enforcement and Support Program	20.205	G2X22	83,389	-

Federal Grantor/Pass-through Grantor/Program or Cluster Title	Assistance Listing Number	Contract/ Grant Number	Expenditures	Transfer to Subrecipient
Passed Through FL Department of Transportation				
Shady Banks and Tarpon River Design Plans	20.205	G2X12	198,380	-
Total Highway Planning and Construction Cluster			281,769	-
Passed Through FL Department of Transportation				
Fort Lauderdale Occupant Protection Program	20.616	G3575	62,000	-
Total Highway Safety Cluster			62,000	-
Total U.S. Department of Transportation			9,762,929	-
U.S. Department of Treasury				
Direct Programs:				
Federal Equitable Sharing Program				
Forfeiture Fund - Federal Equitable Sharing (Treasury)	21.016	N/A	1,837,964	-
Indirect Programs:				
Passed Through FL Department of Environmental Protection				
City of Fort Lauderdale Progresso Stormwater Improvements	21.027	22FRP119	13,495,743	-
Total U.S. Department of Treasury			15,333,707	-
U.S. Department of Homeland Security:				
Direct Programs:				
Federal Emergency Management Agency (FEMA)				
FY2023 Staffing for Adequate Fire and Emergency Response	97.083	EMW-2023-FF-00466	1,268,409	-
Passed Through City of Miami				
FY2022 Urban Area Security Initiative (UASI) Grant Program	97.067	R0588	7,430	-
FY2022 Urban Area Security Initiative -FLPD Fixed License Plate Readers	97.067	R0588	99,999	-
FY2023 Urban Area Security Initiative - Fire Rescue Technical Rescue Team (TRT) Equipment	97.067	R0924	99,761	-
FY2023 Urban Area Security Initiative - Fire Rescue Technical Rescue Team (TRT) Equipment	97.067	R0924	61,573	-
FY2023 Urban Area Security Initiative - Fire Rescue Technical Rescue Team (TRT) Equipment	97.067	R0924	51,169	-
FY2023 Urban Area Security Initiative - Fire Rescue Technical Rescue Team (TRT) Equipment	97.067	R0924	14,895	-
Regional Citizen Corps/Cert Planning, Training and Equipment	97.067	R1193	28,103	-
FY2022 Urban Area Security Initiative / Heat Shield	97.067	R0588	8,381	-
Total Assistance Listing #97.067			371,311	-
Total U.S. Department of Homeland Security			1,639,720	-
Total Expenditures of Federal Financial Assistance			39,865,106	6,385,289
STATE FINANCIAL ASSISTANCE				
FL Department of Environmental Protection				
City of Fort Lauderdale Vulnerability Assessment	37.098	22PLN42	152,817	-
Fort Lauderdale Downtown Business Corridor Stormwater Pump Station Generators	37.039	L0041	31,250	-
Fort Lauderdale Downtown Business Corridor Stormwater Pump Station Generators	37.039	L0041	44,750	-
Total FL Department of Environmental Protection			228,817	-
Florida Housing Finance Corporation:				
Direct Projects:				
State Housing Initiatives Partnership Program (SHIP)	40.901	N/A	1,873,518	-
Total Florida Housing Finance Corporation			1,873,518	-
Florida Department of State				
Direct Projects:				
Division Historical Resourses				
City-Wide Architectural Resource Survey 2025	45.031	25.h.sm.200.021	27,000	-
Sailboat Bend Interpretive Signs	45.031	25.h.sm.300.020	41,900	-
Total Florida Department of State			68,900	-
FL Department of Children and Families				
Direct Projects:				
Homeless Mental Health Housing Program	60.153	JH344	191,545	-
Indirect Projects:				
Passed through Broward Behavioral Health Coalition, Inc				
Coordinated Opioid Recovery Program Services	60.163	JH343	72,358	-
Total FL Department of Children and Families			263,903	-
Florida Department of Transportation				
Direct Projects:				
Public Transportation				

Federal Grantor/Pass-through Grantor/Program or Cluster Title	Assistance Listing Number	Contract/ Grant Number	Expenditures	Transfer to Subrecipient
Helistop Layout Plan and Obstruction Survey	55.004	G1W05	16,807	-
Design and Construct Runway 31 By-pass Taxiways	55.004	G1W19	247,030	-
Construct Runway 9 Run-up Area Relocation and South End Taxiways Intersection Improvements	55.004	G2481	15,072	-
FXE Runway 1331 Pavement Sealing	55.004	G2B50	35,896	-
Airport Drainage Improvement Phase 1	55.004	G2D74	468,196	-
Environmental Assessment for Runway 9 Extension	55.004	G2G26	265,711	-
FXE Airport Fire Rescue Vehicle Replacement	55.004	G2R52	502,487	-
FXE Design and Construct TW's B & Q Realignment	55.004	G2E91	197,380	-
Runway 9-27 Pavement Rehabilitation- Construct	55.004	G2Q29	514,488	-
Runway - paralled Taxiways Extension - Design	55.004	G2P33	111,911	-
Design Maintenance Apron Pavement Rehab Project	55.004	G2T98	58,361	-
Design of Taxiway Echo Pavement Rehabilitation	55.004	G2T97	197,356	-
Total CSFA #55.004			2,630,695	-
Tranist Corridor Development Program	55.013	G1L56	71,184	-
Tranist Corridor Development Program	55.013	G1L58	72,103	-
Total CSFA #55.013			143,287	-
Galt Mile Street Safety Improvements	55.039	G2X35	68,318	-
Total Florida Department of Transportation			2,842,300	-
FL Department of Law Enforcement				
FY2024-25 Drone Replacement Program	71.092	3X131	128,315	-
School Security Assessment (SSA) Program	71.152	LV028	1,601	-
Total Florida Department of Law Enforcement			129,916	-
Total Expenditures of State Financial Assistance			5,407,354	-
TOTAL EXPENDITURES OF FEDERAL AWARDS AND STATE FINANCIAL ASSISTANCE			$ 45,272,460	$ 6,385,289

CITY OF FORT LAUDERDALE, FLORIDA
NOTES TO THE SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS AND STATE FINANCIAL ASSISTANCE
Year Ended September 30, 2025

NOTE 1 – BASIS OF PRESENTATION

The accompanying Schedule of Expenditures of Federal Awards and Schedule of State Financial Assistance (the Schedule) presents the activity of all federal awards programs and state financial assistance projects of the City of Fort Lauderdale, Florida (the "City"), for the year ended September 30, 2025. Federal awards programs and state financial assistance projects received directly, as well as passed through other government agencies, are included on the Schedule. The information in this Schedule is presented in accordance with the requirements of the Title 2 U.S. Code of Federal Regulations Part 200, Uniform Administrative Requirements, Costs Principles, and Audit Requirements for Federal Awards (Uniform Guidance) and Chapter 10.550, *Rules of the Auditor General*.

NOTE 2 — SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Expenditures reported on the Schedule are reported on the modified accrual basis of accounting. Such expenditures are recognized following the cost principles contained in the Uniform Guidance, wherein certain types of expenditures are not allowable or are limited as to reimbursement. Negative amounts shown on the Schedule represent adjustments or credits made in the normal course of business to amounts reported as expenditures in prior years.

NOTE 3 — INDIRECT COST RATE

The City did not elect to use the 10% de minimis cost rate allowed under the Uniform Guidance in fiscal year 2025.

NOTE 4 — PROGRAM CLUSTERS

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

NOTE 5 — CONTINGENCY

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

NOTE 6 — NON-CASH AND FEDERAL INSURANCE

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

CITY OF FORT LAUDERDALE, FLORIDA
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
Year Ended September 30, 2025

Section I - Summary of Independent Auditors' Results

Federal Awards

Internal control over major Federal programs:

- Material weakness(es) identified? _____ Yes __X__ No
- Significant deficiency identified? _____ Yes __X__ None Reported

Type of Auditors' Report issued on Compliance for Major Federal Programs: **Unmodified Opinion**

Any audit findings disclosed that are required to be reported in accordance with 2 CFR 200.516(a)? _____ Yes __X__ No

Identification of Major Federal Programs

Assistance Listing Numbers	Name of Federal Programs
20.106	Airport Improvement Program, Infrastructure Investment and Jobs Act Program, and Covid Airport Programs
21.016	Equitable Sharing
21.027	Coronavirus State and Local Fiscal Recovery Funds
97.083	Staffing for Adequate Fire and Emergency Response (SAFER)

Dollar threshold used to distinguish between **Type A** and **Type B** programs:

Federal $1,000,000

Auditee qualified as low-risk auditee? ____ Yes __X__ No

CITY OF FORT LAUDERDALE, FLORIDA
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
Year Ended September 30, 2025

<u>Section I - Summary of Independent Auditors' Results (cont'd)</u>

State Financial Assistance

Internal control over major state programs:		
• Material weakness(es) identified?	_____ Yes	__X__ No
• Significant deficiency identified?	_____ Yes	__X__ None Reported
Type of Auditors' Report issued on Compliance for Major State Programs:	**Unmodified Opinion**	
Any audit findings disclosed that are required to be reported in accordance with Chapter 10.550, *Rules of the Auditor General*?	_____ Yes	__X__ No

<u>Identification of Major State Programs</u>

State identification Number	Name of State Programs or Cluster
40.901	State Housing Initiatives Partnership (SHIP)
55.004	Aviation Grant Programs

Dollar threshold used to distinguish between **Type A** and **Type B** programs:		
Federal	$750,000	
Auditee qualified as low-risk auditee?	____ Yes	__X__ No

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

There is no finding reported.

<u>Section III - Federal and State Awards Findings and Questioned Costs</u>

There is no finding reported.

CITY OF FORT LAUDERDALE, FLORIDA
SUMMARY SCHEDULE OF PRIOR YEAR AUDIT FINDINGS
Year Ended September 30, 2025

Section IV – Federal Award – Summary Schedule of Prior Year Findings and Questioned Costs

Finding #	Finding Description	Finding
IC 2024-001	Reporting 14.228 – Community Development Block Grants/State's Program and Non- Entitlement Grants in Hawaii **Corrective action has been taken.**	Internal Control Over Compliance
2024-002	Reporting 14.228 – Community Development Block Grants/State's Program and Non- Entitlement Grants in Hawaii **Corrective action has been taken.**	Compliance