

**Addendum to Management Letter Required by Chapter 10.550 of the Rules of the Auditor  
General of the State of Florida**

RSM US LLP

To the Board of Commissioners  
Miami-Dade County, Florida

This letter shall serve as an addendum to our original management letter for Miami-Dade County, Florida (the County) for the year ended September 30, 2021, issued in accordance with the Rules of the Auditor General of the State of Florida, dated June 30, 2022.

**Special District Component Units**

As required by Section 218.39(3)(c), Florida Statutes, and Section 10.554(1)(i)6, Rules of the Auditor General, the following specific information for each dependent special district was provided to us by management of the County:

- a. The total number of district employees compensated in the last pay period of the district's fiscal year being reported (see information required in Section 218.32 (1)(e)2.a., Florida Statutes), as follows:
 

• Miami-Dade Fire and Rescue Service District	2,718
• Miami-Dade County Library District	621
- b. The total number of independent contractors to whom nonemployee compensation was paid in the last month of the district's fiscal year being reported (see information required in Section 218.32 (1)(e)2.b., Florida Statutes), as follows:
 

• Miami-Dade Fire and Rescue Service District	8
• Miami-Dade County Library District	5
- c. All compensation earned by or awarded to employees, whether paid or accrued, regardless of contingency (see information required in Section 218.32 (1)(e)2.c., Florida Statutes), as follows:
 

• Miami-Dade Fire and Rescue Service District	\$18,011,865
• Miami-Dade County Library District	\$1,254,235
- d. All compensation earned by or awarded to nonemployee independent contractors, whether paid or accrued, regardless of contingency (see information required in Section 218.32 (1)(e)2.d., Florida Statutes), as follows:
 

• Miami-Dade Fire and Rescue Service District	\$701,491
• Miami-Dade County Library District	\$778,030
- e. Each construction project with a total cost of at least \$65,000 approved by the district that is scheduled to begin on or after October 1 of the fiscal year being reported, together with the total expenditures for such project (see information required in Section 218.32 (1)(e)2.e., Florida Statutes), as follows:
 

• Miami-Dade Fire and Rescue Service District	
1. MCC 7040	\$701,491

- Miami-Dade County Library District
  1. Naranja Branch Library \$279,283
  2. North Dade Regional \$121,050
  3. Coral Gables Branch \$110,458
  4. Key Biscayne Branch \$108,518
  5. Miscellaneous Project \$158,720

f. A budget variance report based on the budget adopted under Section 189.016(4), Florida Statutes, and the amended budget under Section 189.016(6), Florida Statutes, as follows:

- Miami-Dade Fire and Rescue Service District  
Refer to the RSI in the County's September 30, 2021 annual comprehensive financial report.
- Miami-Dade County Library District  
Refer to the Non-Major Special Revenue Funds in the County's September 30, 2021 annual comprehensive financial report.

This information has not been subjected to the auditing procedures applied in the audit of the basic financial statements of the County, and accordingly, we do not express an opinion or provide any assurance on it.

**Purpose of this Communication**

This addendum to the management letter is intended solely for the information and use of the Legislative Auditing Committee, members of the Florida Senate and the Florida House of Representatives, the Florida Auditor General, Federal and other granting agencies, the Board of Commissioners, and applicable management, and is not intended to be and should not be used by anyone other than these specified parties.

*RSM VS LLP*

Fort Lauderdale, Florida  
September 14, 2022