

CITY OF NORTH MIAMI, FLORIDA

SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS

FISCAL YEAR ENDED SEPTEMBER 30, 2001

PRIOR YEAR COMMENTS AND STATUS

The following addresses the status of financial statement findings reported in the September 30, 2000 schedule of findings and questioned costs:

Matters addressed by the City that will not be repeated:

- Grants administration (see Item 00-1)

Matters that are repeated in the accompanying schedule of findings and questioned costs:

- Compensated absences (see Item 01-1)
- Fixed assets accounting (see Item 01-2)
- Physical inventory of fixed assets (see Item 01-3)

The following addresses the status of federal award findings reported in the September 30, 2000 schedule of findings and questioned costs:

Matters addressed by the City that will not be repeated:

- Reporting (see Item 00-5)
- Internal control over compliance (see Item 00-7)

Matters that are repeated in the accompanying schedule of findings and questioned costs:

- Earmarking (see Item 01-4)