SUPPLEMENTAL INFORMATION

AREA AGENCY ON AGING OF CENTRAL FLORIDA, INC.
D/B/A SENIOR RESOURCE ALLIANCE

SCHEDULE OF PROGRAM SERVICE EXPENSES

Years Ended December 31, 2021 and 2020

	2021	2020
Older Americans Act	$ 8,087,391	$ 8,379,247
Emergency Home Energy	651,720	516,362
SHINE	124,389	98,850
SHINE Senior Medicare Patrol	33,697	18,643
Community Care for the Elderly	5,126,284	5,281,839
Home Care for the Elderly	985,412	949,800
Alzheimer's Disease Initiative	2,317,340	1,795,506
RELIEF	127,958	86,691
MIPPA	73,005	35,940
Aging and Disability Resource	516,758	556,046
Veterans HCBS	1,469,087	1,362,085
COVID Funding CARES/CCAA	1,247,166	4,360,426
Volunteer FL AmeriCorps	68,259	11,233
Central Florida Foundation	57,000	-
Local Services Program	50,000	-
FPN SAGE Conference and Workshop	335	5,424
CDSME	-	24,649
Total program services	$ 20,935,801	$ 23,482,741

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Florida Institute of Certified Public Accountants

INDEPENDENT AUDITORS' 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*

To The Board of Directors of
Area Agency on Aging of
Central Florida, Inc.
Orlando, Florida

We have audited, in accordance with the 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 , the financial statements of Area Agency on Aging of Central Florida, Inc. d/b/a Senior Resource Alliance (the "Agency," a nonprofit organization), which comprise the statement of financial position as of December 31, 2021, and the related statements of activities, and cash flows for the year then ended, and the related notes to the financial statements, and have issued our report thereon dated August 19, 2022.

Report on Internal Control over Financial Reporting

In planning and performing our audit of the financial statements, we considered the Agency's internal control over financial reporting (internal control) as a basis for designing audit procedures that are appropriate in the circumstances 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 Agency's internal control. Accordingly, we do not express an opinion on the effectiveness of the Agency's internal control.

A *deficiency in internal control* 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 a combination of deficiencies, in internal control, 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. A *significant deficiency* is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses. However, material weaknesses or significant deficiencies may exist that were not identified.

Report on Compliance and Other Matters

As part of obtaining reasonable assurance about whether the Agency's financial statements are free from 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 financial statements. 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.*

Purpose of This Report

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the organization's internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the organization's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

Moss, Krusick & Associates, LLC

Winter Park, Florida
August 19, 2022

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INDEPENDENT AUDITORS' REPORT ON COMPLIANCE FOR EACH MAJOR FEDERAL PROGRAM AND STATE PROJECT AND ON INTERNAL CONTROL OVER COMPLIANCE REQUIRED BY THE UNIFORM GUIDANCE AND STATE OF FLORIDA CHAPTER 10.650, *RULES OF THE AUDITOR GENERAL*

To the Board of Directors of
Area Agency on Aging of
Central Florida, Inc.
Orlando, Florida

Report on Compliance for Each Major Federal Program and State Project

Opinion on Each Major Federal Program and State Project

We have audited Area Agency on Aging of Central Florida, Inc. d/b/a Senior Resource Alliance's (the "Agency", a nonprofit organization) compliance with the types of compliance requirements identified as subject to audit in the OMB *Compliance Supplement* and the requirements described in the *Department of Financial Services'* State Projects Compliance Supplement, that could have a direct and material effect on each of the Agency's major federal programs and state projects for the year ended December 31, 2021. The Agency's major federal programs and state projects are identified in the summary of auditors' results section of the accompanying schedule of findings and questioned costs.

In our opinion, the Agency complied, in all material respects, with the types of compliance requirements referred to above that could have a direct and material effect on each of its major federal programs and state projects for the year ended December 31, 2021.

Basis for Opinion on Each Major Federal Program and State Project

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 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 State of Florida Chapter 10.650, *Rules of the Auditor General*. Our responsibilities under those standards and the Uniform Guidance are further described in the Auditors' Responsibilities for the Audit of Compliance section of our report.

We are required to be independent of the Agency 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 program and state project. Our audit does not provide a legal determination of the Agency's compliance with the compliance requirements referred to above.

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 Agency's federal programs and state projects.

Auditors' 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 Agency'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 generally accepted auditing standards, *Government Auditing Standards*, the Uniform Guidance and State of Florida Chapter 10.650, *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 Agency's compliance with the requirements of each major federal program or state project as a whole.

In performing an audit in accordance with generally accepted auditing standards, *Government Auditing Standards*, the Uniform Guidance and State of Florida Chapter 10.650, *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 Agency'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 Agency'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, but not for the purpose of expressing an opinion on the effectiveness of the Agency'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

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 program 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 program 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 program 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 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. Given these limitations, during our audit we did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses, as defined above. However, material weaknesses or significant deficiencies in internal control over compliance may exist that were not identified.

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 State of Florida Chapter 10.650, *Rules of the Auditor General*. Accordingly, this report is not suitable for any other purpose.

Moss, Krusick & Associates, LLC

Winter Park, Florida
August 19, 2022

AREA AGENCY ON AGING OF CENTRAL FLORIDA, INC.
D/B/A SENIOR RESOURCE ALLIANCE

SCHEDULE OF FINDINGS AND QUESTIONED COSTS

Year Ended December 31, 2021

Section I – Summary of Auditors' Results

Financial Statements

1. Type of auditors' report issued:	Unmodified
2. Internal control over financial reporting:	
a. Material weakness(es) identified?	No
b. Significant deficiencies identified that are not considered to be material weaknesses?	None reported
3. Noncompliance material to financial statements noted?	No

Federal Awards

1. Type of auditors' report issued on compliance for major programs:	Unmodified
2. Internal control over major programs:	
a. Material weakness(es) identified?	No
b. Significant deficiencies identified that are not considered to be material weaknesses?	None reported
3. Audit findings disclosed that are required to be reported in accordance with the Uniform Guidance?	No
4. Dollar threshold used to distinguish between Type A and Type B programs	$750,000
5. Auditee qualified as low-risk auditee?	Yes

Identifications of major programs:

Name of Federal Program	ALN
Aging Cluster:	
Special Programs for the Aging–Title III, Part B	
Grants for Supportive Services and Senior Centers	93.044
Special Programs for the Aging–Title III, Part C	
Nutrition Services	93.045
Nutrition Services Incentive Program	93.053
Title III E – Caregiver Support Services	93.052

AREA AGENCY ON AGING OF CENTRAL FLORIDA, INC.
D/B/A SENIOR RESOURCE ALLIANCE

SCHEDULE OF FINDINGS AND QUESTIONED COSTS (continued)

Year Ended December 31, 2021

Section I – Summary of Auditors' Results (continued)

State Financial Assistance

1. Type of auditors' report issued on compliance for major projects:	Unmodified
2. Internal control over major projects:	
a. Material weakness(es) identified?	No
b. Significant deficiencies identified that are not considered to be material weaknesses?	None reported
3. Audit findings disclosed that are required to be reported in accordance with the Florida Single Audit Act and Chapter 10.650, *Rules of the Auditor General*	No
4. Dollar threshold used to distinguish between Type A and Type B projects	$750,000

Identification of major project:

Name of State Project	CSFA Number
Community Care for the Elderly	65.010
Alzheimer's Disease Initiative Aging and Disease Resource Center	65.004

Section II – Financial Statement Findings

None (there are no items related to Federal awards or State financial assistance required to be reported in the management letter; therefore, no management letter issued)

Section III – Federal Award and State Projects Findings and Questioned Costs

None (there are no items related to Federal awards or State financial assistance required to be reported in the management letter; therefore, no management letter issued)

Section IV – Status of Prior Year Audit Findings

There were no prior year audit findings.

AREA AGENCY ON AGING OF CENTRAL FLORIDA, INC.
D/B/A SENIOR RESOURCE ALLIANCE

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS AND STATE FINANCIAL ASSISTANCE

Year Ended December 31, 2021

Grantor/Pass-through Agency Program Title	ALN/ CSFA Number	Grant Contract Number	Expenditures	Amounts Paid to Subrecipients
FEDERAL AWARDS				
U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES - ADMINISTRATION ON AGING				
Passed through Florida Department of Elder Affairs:				
Special Programs for Aging, Title III, Admin, I&R, LAN Mgmt, and Part B, Support Services	93.044	GA021	$ 2,762,659	$ 1,543,272
CARES Act - No Wrong Door	93.044	GXC20	165,337	-
CARES Act Administration	93.044	GCA20	201,210	-
CARES Act - Support Services under Title IIIB	93.044	GCA20	76,644	38,558
CCAA Expanding Access to Vaccines	93.044	GCV21	55,568	-
			3,261,418	1,581,830
Special Programs for Aging, Title III & FFA - Part C-1, Congregate Meals	93.045	GA021	1,835,235	1,835,235
Special Programs for Aging, Title III & FFA - Part C-2, Home-Delivered Meals	93.045	GA021	2,685,674	2,685,120
CARES Act for Nutrition Services under Title IIIC	93.045	GCA20	188,584	188,584
CARES Act for Nutrition Services under Title IIIC	93.045	GHB20	136,619	136,619
CCAA for Nutrition Services under Title IIIC	93.045	GCV21	595,882	595,882
			5,441,994	5,441,440
Nutrition Services Incentive Program	93.053	GA021	565,276	565,276
Total Aging Cluster Expenditures			9,268,688	7,588,546
Special Programs for Aging, Title III - Part D, Health & Wellness	93.043	GA021	101,624	-
Special Programs for Aging, Title III, Part E, National Family Caregiver Support	93.052	GA021	952,066	949,913
Special Programs for Aging, Title VII, Elder Abuse Prevention	93.041	G7021	10,736	7,567
Emergency Home Energy Assistance for Elderly Program	93.568	GP019	99,241	91,366
Emergency Home Energy Assistance for Elderly Program	93.568	GP021	350,484	333,481
Emergency Home Energy Assistance for Elderly Program-Supplemental	93.568	GPP21	41,715	40,040
CARES Act for Emergency Home Assistance for the Elderly	93.568	GPC20	160,282	115,975
			651,722	580,862
Serving Health Insurance Needs of the Elderly (SHINE)	93.324	GN020	35,717	-
Serving Health Insurance Needs of the Elderly (SHINE)	93.324	GN021	88,671	-
			124,388	-
Medicaid Administrative Claiming	93.778	GX020	129,803	-
Medicaid Administrative Claiming	93.778	GX020.A2	128,576	-
			258,379	-
SHINE Senior Medicare Patrol	93.048	GG020	10,182	-
SHINE Senior Medicare Patrol	93.048	GG021	23,514	-
			33,696	-
MIPPA	93.071	GB021	54,698	-
MIPPA	93.071	GB022	19,870	-
			74,568	-
CARES Act - Family Caregiver Support under Title IIIE	93.052	GCA20	28,533	28,533
TOTAL U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES - ADMINISTRATION ON AGING			11,504,400	9,155,421
TOTAL EXPENDITURES OF FEDERAL AWARDS			$ 11,504,400	$ 9,155,421

See independent auditors' report.

AREA AGENCY ON AGING OF CENTRAL FLORIDA, INC.
D/B/A SENIOR RESOURCE ALLIANCE

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS AND STATE FINANCIAL ASSISTANCE (continued)

Year Ended December 31, 2021

Grantor/Pass-through Agency Program Title	CSFA Number	Grant Contract Number	Expenditures	Amounts Paid to Subrecipients
STATE FINANCIAL ASSISTANCE				
FLORIDA DEPARTMENT OF ELDER AFFAIRS				
Older American Act Administration		GA020	$ 29,168	$ -
Home Care for the Elderly	65.001	GH020	499,728	444,443
Home Care for the Elderly	65.001	GH021	485,685	452,749
			985,413	897,192
Alzheimer's Disease Initiative	65.004	GZ020	1,121,653	1,103,425
Alzheimer's Disease Initiative	65.004	GZ021	1,195,687	1,179,469
			2,317,340	2,282,894
Aging and Disability Resource Center		GX020.A1	129,803	-
Aging and Disability Resource Center		GX020.A2	128,576	-
			258,379	-
RELIEF	65.006	GR020	66,460	65,043
RELIEF	65.006	GR021	61,498	56,387
			127,958	121,430
Community Care for the Elderly/Triage/Intake	65.010	GC020	2,493,321	2,363,965
Community Care for the Elderly/Triage/Intake	65.010	GC021	2,589,884	2,422,125
			5,083,205	4,786,090
Local Services Programs	65.009	GL020	50,000	50,000
TOTAL FLORIDA DEPARTMENT OF ELDER AFFAIRS			8,851,463	8,137,606
VOLUNTEER FLORIDA				
Volunteer Florida AmeriCorps Planning Grant			44,669	-
TOTAL VOLUNTEER FLORIDA			44,669	-
TOTAL EXPENDITURES OF STATE FINANCIAL ASSISTANCE			$ 8,896,132	$ 8,137,606

Note 1 - Significant Accounting Policies
The accompanying schedule of expenditures of federal awards and state financial assistance is presented on the accrual basis of accounting. 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, Cost Principles and Audit Requirements for Federal Awards* and the State of Florida Chapter 10.650, *Rules of the Auditor General*. Therefore, some amounts presented in this schedule may differ from amounts presented in, or used in the preparation of the basic financial statements.

Note 2 - Contingency
Amounts received or receivable from grantor agencies are subject to audit and adjustment by those agencies. Any disallowed claims, including amounts already received, might constitute a liability of the Agency for the return of those funds. In the opinion of management, all grant expenditures were in compliance with the terms of the grant agreements and applicable federal and state laws and regulations.

Note 3 - Indirect Cost Rates
The Agency has elected to not use the 10% de minimis indirect cost rate for its federal programs or state projects for the year ended December 31, 2021. The indirect cost rates used on the Agency's federal programs and state projects are determined by the relevant federal or state agency.