SINGLE AUDIT AND OTHER COMPLIANCE REPORTS

Orlando Health, Inc. and Subsidiaries
Year Ended September 30, 2022
With Report of Independent Auditors

Ernst & Young LLP



Orlando Health, Inc. and Subsidiaries

Single Audit and Other Compliance Reports

Year Ended September 30, 2022

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Orlando Health, Inc. and Subsidiaries

Schedule of Expenditures of Federal Awards and State Financial Assistance Projects

Year Ended September 30, 2022

Federal/State Agency Federal Program/State Project	Assistance Listing/CSFA Number	Additional Award Identification	Contract/Grant Number/ Pass-Through Entity Identifying Number	Expenditures	Amount Provided to Subrecipients
Federal financial assistance					
U.S. Department of Health and Human Services					
Direct:					
Maternal and Child Health Federal Consolidated Programs	93.110		H17MC30728 5 H17MC307280400	$ 18,891	$ –
HRSA COVID-19 Claims Reimbursement for the Uninsured Program and the COVID-19 Coverage Assistance Fund	93.461	COVID-19		3,062,178	–
COVID-19-Provider Relief Fund and American Rescue Plan (ARP) Rural Distribution	93.498	COVID-19		15,073,759	–
Pass-through program from:					
Florida Association of Healthy Start Coalitions, Inc.:					
Maternal, Infant, and Early Childhood Home Visiting Grant	93.870		1-MIECHV-2122 ORHLTH X10MC33573/X11MC41906	466,428	–
Ounce of Prevention Fund of Florida:					
MaryLee Allen Promoting Safe and Stable Families Program	93.556		HFF ORANGE/OSCEOLA #20-25-03/ HFF ORANGE/OSCEOLA #20-22-03	304,109	–
Temporary Assistance for Needy Families	93.558		HFF ORANGE/OSCEOLA #20-25-03/ HFF ORANGE/OSCEOLA #20-22-03	556,753	–
Embrace Families:					
Temporary Assistance for Needy Families	93.558		OROS019-2122/OROS019-2223	22,326	–
Total Temporary Assistance for Needy Families				579,079	–
Foster Care Title IV-E	93.658		OROS019-2122/OROS019-2223	22,572	–
Central Florida Cares Health System:					
Block Grants for Community Mental Health Services	93.958		ORH23 – Amendment 2 MH000	15,269	–
State of Florida, Department of Health:					
Social Services Block Grant	93.667		CP17A Amendment #5/CP1OS #A2	930,997	–
Maternal and Child Health Services Block Grant to the States	93.994		COQWL #R1A4	107,114	–
Research and Development Cluster					
Direct:					
Department of Health and Human Services:					
Community Programs to Improve Minority Health Grant Program	93.137		1 CPIMP201197-01-00	474,727	401,325
Extramural Research Programs in the Neurosciences and Neurological Disorders	93.853		2R01NS057676-06A1	624,139	116,922
Pass-through program from:					
Emory University:					
Extramural Research Programs in the Neurosciences and Neurological Disorders	93.853		5U24NS100673-04	8,060	–
University of Utah:					
Extramural Research Programs in the Neurosciences and Neurological Disorders	93.853		5U01NS107486-02	10,044	–
Total Extramural Research Programs in the Neurosciences and Neurological Disorders				642,243	116,922

Orlando Health, Inc. and Subsidiaries

Schedule of Expenditures of Federal Awards and State Financial Assistance Projects (continued)

Federal/State Agency Federal Program/State Project	Assistance Listing/CSFA Number	Additional Award Identification	Contract/Grant Number/ Pass-Through Entity Identifying Number	Expenditures	Amount Provided to Subrecipients
Federal financial assistance (continued)					
Research and Development Cluster (continued)					
Pass-through program from: (continued)					
Orange County Government Florida Health Services Division:					
Substance Abuse and Mental Health Services Projects of Regional and National Significance	93.243		SP080299	$ 5,021	$ –
The Regents of the University of California:					
Diabetes Digestive and Kidney Diseases Extramural Research	93.847		1U01DK122013-01	7,273	–
Massachusetts General Hospital:					
Allergy and Infectious Disease Research	93.855		5R01AI127507-05	1,114	–
NRG Oncology Foundation (formerly NSABP):					
Cancer Treatment Research	93.395		5U10CA180868-08	6,250	–
Total Research and Development Cluster				1,136,628	518,247
Total U.S. Department of Health and Human Services				21,717,024	518,247
U.S. Department of Justice					
Pass-through program from:					
State of Florida Office of the Attorney General:					
Crime Victim Assistance	16.575		VOCA-2021-Orlando Health, Inc. – 005447 Amendment 1	902,926	–
National Children's Alliance:					
Improving the Investigation and Prosecution of Child Abuse and the Regional and Local Children's Advocacy Centers	16.758		ORLA-FL-AFCBT-PI21	6,009	–
Improving the Investigation and Prosecution of Child Abuse and the Regional and Local Children's Advocacy Centers	16.758		ORLA-FL-TELE21	6,338	–
Total Improving the Investigation and Prosecution of Child Abuse and the Regional and Local Children's Advocacy Centers				12,347	–
Total U.S. Department of Justice				915,273	
U.S. Department of Education					
Pass-through program from:					
State of Florida Department of Health:					
Special Education – Grants for Infants and Families	84.181		COQZC Amendment #R1A3 H181A170099	1,264,872	–
Total U.S. Department of Education				1,264,872	–
Total Federal Financial Assistance				23,897,169	518,247
State financial assistance					
State of Florida, Department of Health					
Medical Services for Abused and Neglected Children	64.006		CP17A Amendment #5 / CP1OS #A2 G- 1901FLSOSR	1,523,825	–
Trauma Center Financial Support	64.075		TRA14/TRA03	746,945	–
Children's Special Health Care – Developmental Evaluation	64.022		COQZC Amendment #R1A3 H181A170099	3,532,405	–
Minority Health Initiatives	64.052		CMO65	136,364	66,048
James and Esther King Biomedical Research Program	64.041		20K04	63,752	–

Orlando Health, Inc. and Subsidiaries

Schedule of Expenditures of Federal Awards and State Financial Assistance Projects (continued)

Federal/State Agency Federal Program/State Project	Assistance Listing/CSFA Number	Additional Award Identification	Contract/Grant Number/ Pass-Through Entity Identifying Number	Expenditures	Amount Provided to Subrecipients
State Financial Assistance (continued)					
State of Florida, Department of Health (continued)					
Children's Special Health Care	64.076		COQXP Amendment #1	$ 100,825	$ –
Pass-through program from Florida Association of Free and Charitable Clinics:					
Florida Association of Free and Charitable Clinics	64.136		2022-99	19,217	–
Total State of Florida, Department of Health				6,123,333	66,048
Florida Department of Elder Affairs:					
Alzheimer Interventions, Memory Disorder Clinics, Brain Banks and Alzheimer Special Projects	65.002		XZ22	222,801	–
Department of Legal Affairs & Attorney General					
Florida Network of Children's Advocacy Centers	41.031		21/22-GR-CAC14 22/23-GR-CAC14	304,027	–
Department of Children and Families					
Florida Network Children's Advocacy Center	60.124		21-22-DCF-CAC-14 22-23-DCF-CAC-14	12,613	–
Pass-through program from Embrace Families:					
Out-of-Home Supports	60.074		OROS019-2122/OROS019-2223	9,120	–
Department of Highway Safety and Motor Vehicles					
Child Abuse Prevention and Intervention License Plate Project	76.067		21-22-LPVC-CAC-14/22-23-LPVC-CAC-14	3,095	–
Florida Network of Children's Advocacy Center Voluntary Contribution	76.123		21-22-LPVC-CAC-14/22-23-LPVC-CAC-14	830	–
Total state project expenditures				6,675,819	66,048
Total federal and state assistance				$ 30,572,988	$ 584,295

See accompanying notes.

Orlando Health, Inc. and Subsidiaries

Notes to the Schedule of Expenditures of Federal Awards and State Financial Assistance Projects

September 30, 2022

1. Basis of Presentation

The accompanying schedule of expenditures of federal awards and state financial assistance (the Schedule) includes the federal awards programs and state financial assistance project activity of Orlando Health, Inc. and Subsidiaries (the System) and is presented on the accrual basis of accounting. The information in the Schedule is presented in accordance with the reporting and compliance requirements of Title 2 U.S. Code of Federal Regulation Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Funds* (Uniform Guidance), the Florida Single Audit Act (Section 215.97, *Florida Statutes*), and the State of Florida Department of Financial Services, Chapter 691-5, *Florida Administrative Code, State Financial Assistance*, Chapter 10.650*, Rules of the Auditor General*.

2. Reporting Entity

The Uniform Guidance, Section 215.97, *Florida Statutes*, and Chapter 10.650, *Rules of the Auditor General*, set forth the audit and reporting requirements for federal awards and state financial assistance. The accompanying Schedule includes all federal and state awards expended by the System during the year ended September 30, 2022.

3. Indirect Cost Rate

The System did not use the 10% de minimis indirect cost rate allowed by the Uniform Guidance.

4. Contingency

Grant and project expenditures are subject to audit and adjustment. If any expenditures were to be disallowed by the grantor agency as a result of such an audit, any claim for reimbursement to the grantor agency could become a liability of the System. In the opinion of management, all grant and project expenditures included in the Schedule are in compliance with the terms of the grant and project agreements and applicable federal and state laws and regulations.

5. COVID-19-Provider Relief Fund and American Rescue Plan (ARP) Rural Distribution (Assistance Listing No. 93.498)

The Schedule of Expenditures of Federal Awards (Schedule) includes $15,073,759 received from the U.S. Department of Health and Human Services (HHS) between July 1, 2020 and December 31, 2020 under the Provider Relief Fund (PRF) program of Assistance Listing No. 93.498. In accordance with guidance from HHS, these amounts are presented as Period 2 in the HHS PRF Reporting Portal. The System recognized $91,409 and $14,982,350 as federal CARES Act funding revenue in the System's consolidated financial statements in the consolidated statement of operations and changes in net assets for the years ended September 30, 2021 and 2020, respectively. Due to the PRF Reporting Portal requirements, this amount is not the total PRF received and/or recognized by the System as federal CARES Act funding in Orlando Health, Inc.'s consolidated financial statements for the year ended September 30, 2022.

The amount presented on the Schedule for PRF is for the fiscal year ending September 30, 2022. The amount presented reconciles to the PRF information reported to HHS as follows:

Name of Reporting Entity for HHS Reporting Period 2 Provider Relief Fund Report	Reporting Entity Tax Identification Number (TIN)	Type of Distribution	Total Other Provider Relief Fund Expenses Reported	Total Lost Revenues Reported	Total
Orlando Health, Inc.	591726273	Targeted	$ –	$ 14,600,000	$ 14,600,000
Orlando Health – Health Central Hospital	800764192	Infection control	417,491	–	417,491
Orlando Health Southlake Hospital	593322533	Infection control	56,268	–	56,268
			$ 473,759	$ 14,600,000	$ 15,073,759

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Report of Independent Auditors 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*

Management and the Board of Directors
Orlando Health, Inc.

We have audited, 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 (*Government Auditing Standards*), the financial statements of Orlando Health, Inc. and Subsidiaries (the System), which comprise the consolidated balance sheet as of September 30, 2022, and the related consolidated statements of operations and changes in net assets and cash flows for the year then ended, and the related notes to the financial statements, and have issued our report thereon dated December 16, 2022.

Report on Internal Control Over Financial Reporting

In planning and performing our audit of the financial statements, we considered the System'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 System's internal control. Accordingly, we do not express an opinion on the effectiveness of the System'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.

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Report on Compliance and Other Matters

As part of obtaining reasonable assurance about whether the System'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 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 entity'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 entity's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

Ernst & Young LLP

December 16, 2022

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Report of Independent Auditors on Compliance for Each Major Federal Program and State Financial Assistance Project; Report on Internal Control Over Compliance and Report on Schedule of Expenditures of Federal Awards and State Financial Assistance Projects Required by the Uniform Guidance and Chapter 10.650, Rules of the Auditor General

Management and the Board of Directors
Orlando Health, Inc.

Report of Independent Auditors 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 Orlando Health, Inc.'s and Subsidiaries' (the System) compliance with the types of compliance requirements identified as subject to audit in the U.S. Office of Management and Budget (OMB) *Compliance Supplement* and the Department of Financial Services State Compliance Supplement that could have a direct and material effect on each of the System's major federal program and state financial assistance projects for the year ended September 30, 2022. The System's major federal programs and state financial assistance projects are identified in the summary of auditor's results section of the accompanying schedule of findings and questioned costs.

In our opinion, the System 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 programs and state financial assistance projects for the year ended September 30, 2022.

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

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We are required to be independent of the System 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 on compliance for each major federal program and state financial assistance project. Our audit does not provide a legal determination of the System'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 System's federal and state awards applicable to its federal programs and state financial assistance projects.

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 System'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 10.650 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 System's compliance with the requirements of each major federal program and state financial assistance project as a whole.

In performing an audit in accordance with GAAS, *Government Auditing Standards*, the Uniform Guidance, and Chapter 10.650, 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 System's compliance with the compliance requirements referred to above and performing such other procedures as we considered necessary in the circumstances.

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- Obtain an understanding of the System'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 10.650, but not for the purpose of expressing an opinion on the effectiveness of the System'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.

Other Matters

Our audit of the major federal program identified as Assistance Listing #93.461 included certain audit procedures for the compliance requirement associated with activities allowed or unallowed that were limited to tests of compliance that reimbursements received, or expected to be received, related to health services allowed under this federal program. Our audit of compliance was not designed to test or provide assurance on the determination of whether a service was medically necessary, obtained through a legally appropriate referral, properly performed, rendered in a quality manner from a clinical perspective, adequately supervised, accurately documented and classified (i.e., that the correct medical bill code assigned represents the health service performed), or rendered and billed by non-sanctioned individuals. Performing procedures related to these matters is not within our professional expertise. Additional information on the nature of our procedures is available in the AICPA Audit and Accounting Guide, Health Care Entities. Our audit procedures for the compliance requirement associated with eligibility were limited to tests of compliance that services reimbursed, or expected to be reimbursed, were for individuals who received a temporary member identification number from the third-party service provider used by HRSA to identify a lack of active health care coverage.

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 and state financial assistance 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 and state financial assistance 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 and state financial assistance 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.

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Our consideration of internal control over compliance was for the limited purpose described in the Auditor's 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 Chapter 10.650. Accordingly, this report is not suitable for any other purpose.

Report on Schedule of Expenditures of Federal Awards Required by the Uniform Guidance and Chapter 10.650

We have audited the consolidated financial statements of the System as of and for the year ended September 30, 2022, and have issued our report thereon dated December 16, 2022, which contained an unmodified opinion on those financial statements. Our audit was conducted for the purpose of forming an opinion on the financial statements as a whole. We have not performed any procedures with respect to the System's audited consolidated financial statements subsequent to December 16, 2022. The accompanying schedule of expenditures of federal awards is presented for purposes of additional analysis as required by the Uniform Guidance and Chapter 10.650 and is not a required part of the financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the financial statements. The information has been subjected to the auditing procedures applied in the audit of the financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the financial statements or to the financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the schedule of expenditures of federal awards and state financial assistance projects is fairly stated in all material respects in relation to the consolidated financial statements as a whole.

Ernst & Young LLP

June 5, 2023

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Orlando Health, Inc. and Subsidiaries

Schedule of Findings and Questioned Costs

Year Ended September 30, 2022

Section I – Summary of Auditor's Results

Consolidated Financial Statements

Type of report the auditor issued on whether the consolidated financial statements audited were prepared in accordance with GAAP:	Unmodified	
Internal control over financial reporting:		
Material weakness(es) identified?	____ Yes	X No
Significant deficiency(ies) identified?	____ Yes	X None reported
Noncompliance material to financial statements noted?	____ Yes	X No

Federal and State Awards

Internal control over major federal and state programs:		
Material weakness(es) identified?	____ Yes	X No
Significant deficiency(ies) identified?	____ Yes	X None reported
Type of auditor's report issued on compliance for major federal and state programs:	Unmodified	
Any audit findings disclosed that are required to be reported in accordance with 2 CFR 200.516(a) or Chapter 10.650, Rules of the Auditor General?	____ Yes	X No

Section I – Summary of Auditor's Results (continued)

Identification of major federal programs:

Assistance Listing Number(s)	Name of Federal Program or Cluster
84.181	Special Education Grants for Infants and Families
93.461	HRSA COVID-19 Claims Reimbursement for the Uninsured Program and the COVID-19 Coverage Assistance Fund
93.498	COVID-19-Provider Relief Fund and American Rescue Plan (ARP) Rural Distribution
93.667	Social Services Block Grant
Research and Development Cluster:	
93.137	Community Programs to Improve Minority Health Grant Program
93.243	Substance Abuse and Mental Health Services Projects of Regional and National Significance
93.395	Cancer Treatment Research
93.853	Extramural Research Programs in the Neurosciences and Neurological Disorders
93.847	Diabetes, Digestive, and Kidney Diseases Extramural Research
93.855	Allergy and Infectious Diseases Research

Identification of major state programs:

CSFA Number	Name of State Program
64.022	Children's Special Health Care – Developmental Evaluation

Dollar threshold used to distinguish between Type A and Type B programs:	Federal awards:	$ 750,000
	State awards:	$ 750,000

Auditee qualified as low-risk auditee for federal purposes? _____ Yes X No

Section II – Financial Statement Findings

No matters were identified.

Section III – Federal and State Award Findings and Questioned Costs

No matters were identified.

Section IV – Management Letter and Summary Schedule of Prior Audit Findings

No matters noted. A summary schedule of prior audit findings is not presented as there were no prior audit findings in either of the prior two years to be reported on.

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