SUPPLEMENTAL INFORMATION

FAMILY SUPPORT SERVICES OF SUNCOAST, LLC
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS AND STATE FINANCIAL ASSISTANCE
YEAR ENDED JUNE 30, 2024

Federal/State Agency, Pass-Through Entity, State Project	ALN/ CSFA Number	Grantor's Contract Number	Passed-Through to Subrecipients	Expenditures
FEDERAL AWARDS				
U.S. Department of Health and Human Services				
Pass-through program from:				
State of Florida, Department of Children and Families:				
Promoting Safe and Stable Families	93.556	QJ014	$ 1,601,882	$ 1,737,183
Medicaid Cluster				
Medical Assistance Program	93.778	QJ014	82,709	240,886
Temporary Assistance for Needy Families Block Grant	93.558	QJ014	6,230,432	11,234,181
Guardianship Assistance	93.090	QJ014	-	546,885
Chafee Education and Training Vouchers Program	93.599	QJ014	-	120,762
Child Welfare Services-State Grants	93.645	QJ014	736,707	1,308,999
Foster Care Title IV-E	93.658	QJ014	8,663,322	15,923,086
Adoption Assistance	93.659	QJ014	650,591	16,415,506
Social Services Block Grant	93.667	QJ014	946,635	4,026,370
Child Abuse and Neglect State Grants	93.669	QJ014	181,422	579,684
Grants to States for Access and Visitation Programs	93.597	QJ014	181,024	218,989
Chaffee Foster Care for Successful Transition to Adulthood	93.674	QJ014	450,674	1,311,444
State Administrative Matching Grants for Food Stamp Program	10.561	QJ014	10,911	18,807
Total U.S. Department of Health and Human Services			19,736,309	53,682,782
Total Expenditures of Federal Awards			$ 19,736,309	$ 53,682,782
State of Florida, Department of Children and Families				
Direct program:				
Out-of-Home Supports	60.074	QJ014	$ 15,778,029	$ 23,609,117
The Independent Living and Road-to-Independence Program	60.112	QJ014	38,376	118,183
CBC-Sexually Exploited Children	60.138	QJ014	112,871	136,064
CBC-Purchase of Therapeutic Services for Children	60.183	QJ014	361,113	361,113
Extended Foster Care Program	60.141	QJ014	415,399	485,065
CBC-Adoption Services	60.076	QJ014	545	3,216,513
Guardianship Assistance Program	60.210	QJ014	-	431,058
Kinship Navigator Program	60.207	QJ014	357,010	1,408,230
Family Finders Program	60.206	QJ014	164,291	428,795
CBC-Fatherhood Engagement Specialists	60.211	QJ014	-	84,018
Family Preservation and CWS Diversion Program - Circuit 6	60.214	QJ014	2,481,027	6,708,716
State Funded Child Care Subsidy	60.244	QJ014	-	1,498,201
Total Expenditures of State Financial Assistance			$ 19,708,661	$ 38,485,073
STATE MATCHING OF FEDERAL AWARDS				
Department of Children and Families				
Guardianship Assistance	93.090	QJ014	$ -	$ 396,671
Promoting Safe and Stable Families	93.556	QJ014	21,002	33,501
Chafee Education and Training Vouchers Program	93.599	QJ014	-	22,327
Child Welfare Services-State Grants	93.645	QJ014	245,561	436,333
Adoption Assistance	93.659	QJ014	650,591	12,438,305
Chaffee Foster Care for Successful Transition to Adulthood	93.674	QJ014	112,669	327,861
Medical Assistance Program	93.778	QJ014	82,709	240,886
Temporary Assistance for Needy Families Block Grant	93.558	QJ014	2,327,838	5,228,398
Foster Care Title IV-E	93.658	QJ014	7,758,327	14,237,055
State Administrative Matching Grants for Food Stamp Program	10.561	QJ014	10,911	18,807
To be Tested Pursuant to OCA Activity	90.XXX	QJ014	5,004,004	12,195,417
Total Expenditures of State Matching of Federal Awards			$ 16,213,612	$ 45,575,561
TOTAL FEDERAL AWARDS, STATE FINANCIAL ASSISTANCE, AND STATE MACTHING OF FEDERAL AWARDS			$ 55,658,582	$ 137,743,416

See independent auditor's report.

FAMILY SUPPORT SERVICES OF SUNCOAST, LLC

NOTES TO SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS AND STATE FINANCIAL ASSISTANCE

JUNE 30, 2024

NOTE 1 – BASIS OF PRESENTATION

The accompanying schedule of expenditures of federal awards and state financial assistance (the schedule) includes the federal award and state grant activity of Family Support Services of Suncoast, LLC under programs and projects of the federal and state government for the year ended June 30, 2024. The information in this schedule is presented in accordance with the 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 Genera*l. Because the schedule presents only a selected portion of the operations of Family Support Services of Suncoast, LLC it is not intended to and does not present the financial position, changes in net assets, or cash flows of Family Support Services of Suncoast, LLC.

NOTE 2 – BASIS OF ACCOUNTING

This schedule was prepared on the modified accrual basis of accounting. The modified accrual basis differs from the full accrual basis of accounting in that expenditures for property and equipment are expensed when incurred, rather than being capitalized and depreciated over their useful lives, and expenditures for the principal portion of debt service are expensed when incurred, rather than being applied to reduce the outstanding principal portion of debt, which conforms to the basis of reporting to grantors for reimbursement under the terms of the Organization's federal grants.

NOTE 3 – INDIRECT COST RATES

The Organization is not required to utilize the 10% de minimis indirect cost rate allowed under the Uniform Guidance and does not have a Federally Approved indirect cost rate. Allowable indirect general and administrative costs are allocated to programs, grants, contracts using a base that results in an equitable distribution. The Organization allocates rent expense to various departments based upon the square footage occupied by each Department as a percentage of the total space. Telephone and communication line charges are based upon which departmental FTEs are utilizing these services. Commercial insurance, office supplies, office equipment and similar expenses are charged to departments in proportion to their FTEs.

NOTE 4 – RELATIONSHIP OF THE SCHEDULE TO PROGRAM FINANCIAL REPORTS

The amounts reflected in the financial reports submitted to the awarding federal, state and/or pass-through agencies and the schedule may differ.

Some of the factors that may account for any difference include the following:

- The Organization's fiscal year end may differ from the program's year end.
- Accruals recognized in the schedule, because of year end procedures, may not be reported in the program financial reports until the next program reporting period.
- Fixed asset purchases and the resultant depreciation charges are recognized as fixed assets in the Organization's financial statements and as expenditures in the program financial reports and the schedule.

NOTE 5 – FEDERAL AND STATE CARRY-FORWARD FUNDS

During the year the Organization utilized $5,473,157 of carry forward revenues from the Department of Children and Families.

NOTE 6 – CONTINGENCIES

Grant monies received and disbursed by the Organization are for specific purposes and are subject to review by the grantor agencies. Such audits may result in requests for reimbursement due to disallowed expenditures. Management does not believe that such disallowance, if any, would have a material effect on the financial position of the Organization. As of June 30, 2024, there were no material questioned or disallowed costs as a result of grant audits in process or completed.

NOTE 7 – NONCASH ASSISTANCE

The Organization did not receive any federal noncash assistance for the year ended June 30, 2024.

NOTE 8 – LOANS AND LOAN GUARANTEES

The Organization did not have any loans or loan guarantee programs required to be reported on the schedule for the year ended June 30, 2024.

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INDEPENDENT AUDITOR'S 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
Family Support Services of Suncoast, LLC
Largo, 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 Family Support Services of Suncoast, LLC (a nonprofit organization), which comprise the statement of financial position as of June 30, 2024, and the related statements of activities, functional expenses, and cash flows for the year then ended, and the related notes to the financial statements, and have issued our report thereon dated December 10, 2024.

Report on Internal Control Over Financial Reporting

In planning and performing our audit of the financial statements, we considered Family Support Services of Suncoast, LLC'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 Family Support Services of Suncoast, LLC's internal control. Accordingly, we do not express an opinion on the effectiveness of Family Support Services of Suncoast, LLC'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 Family Support Services of Suncoast, LLC'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
December 10, 2024

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INDEPENDENT AUDITOR'S 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
Family Support Services of Suncoast, LLC
Largo, Florida

Report on Compliance for Each Major Federal Program and State Project

Opinion on Each Major Federal Program and State Project

We have audited Family Support Services of Suncoast, LLC's 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 Family Support Services of Suncoast, LLC's major federal programs and state projects for the year ended June 30, 2024. Family Support Services of Suncoast, LLC's major federal programs and state projects are identified in the summary of auditor's results section of the accompanying schedule of findings and questioned costs.

In our opinion, Family Support Services of Suncoast, LLC 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 June 30, 2024.

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 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.

We are required to be independent of Family Support Services of Suncoast, LLC 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 Family Support Services of Suncoast, LLC'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 Family Support Services of Suncoast, LLC's federal programs and state 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 Family Support Services of Suncoast, LLC'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 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 Family Support Services of Suncoast, LLC's compliance with the requirements of each major federal program and state project as a whole.

In performing an audit in accordance with generally accepted auditing standards, *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 Family Support Services of Suncoast, LLC'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 Family Support Services of Suncoast, LLC'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 Family Support Services of Suncoast, LLC'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 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

Report on Internal Control Over Compliance (continued)

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 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.

Moss, Krusick & Associates, LLC

Winter Park, Florida
December 10, 2024

FAMILY SUPPORT SERVICES OF SUNCOAST, LLC

SCHEDULE OF FINDINGS AND QUESTIONED COSTS

FEDERAL PROGRAMS AND STATE PROJECTS

JUNE 30, 2024

Section I – Summary of Auditor's Results

Financial Statements

1. Type of auditor's 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?	No
3. Noncompliance material to financial statements noted?	None reported

Federal Awards

1. Type of auditor's 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 Uniform Guidance?	No
4. Dollar threshold used to distinguish between Type A and Type B programs	$1,610,483
5. Auditee qualified as low-risk auditee?	Yes

Identification of major programs:

Name of Federal Program	ALN
Adoption Assistance	93.659
Promoting Safe and Stable Families	93.556
Child Abuse and Neglect State Grants	93.669

FAMILY SUPPORT SERVICES OF SUNCOAST, LLC

SCHEDULE OF FINDINGS AND QUESTIONED COSTS

FEDERAL PROGRAMS AND STATE PROJECTS

JUNE 30, 2024

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

State Financial Assistance

1. Type of auditor's 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	$1,154,552

Identification of major projects:

Name of State Project	CSFA Number
Out-of-Home Supports	60.074
CBC - Adoption Services	60.076
Kinship Navigator Program	60.207
Extended Foster Care Program	60.141

Section II – Financial Statement Findings

No current year findings

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)

Section IV – Status of Prior Year Audit Findings

There were no prior year audit findings

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MANAGEMENT LETTER

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Cori G. Novinich
Renee C. Varga

To the Board of Directors of
Family Support Services of Suncoast, LLC
Largo, Florida

Report on the Financial Statements

We have audited the financial statements of Family Support Services of Suncoast, LLC, as of and for the fiscal year ended June 30, 2024, and have issued our report thereon dated December 10, 2024.

Auditor's Responsibility

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; 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*.

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Other Reporting Requirements

We have issued our Independent Auditor's Report on Internal Control over Financial Reporting and on Compliance and Other Matters Based on an Audit of the Financial Statements Performed in Accordance with *Government Auditing Standards*; Independent Auditor's Report on Compliance for Each Major Federal Program and State Project and on Internal Control over Compliance; and Schedule of Findings and Questioned Costs. Disclosures in those reports and schedule, which are dated December 10, 2024, should be considered in conjunction with this management letter.

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Additional Matters

Section 10.654(1)(e), *Rules of the Auditor General*, requires us to communicate noncompliance with provisions of contracts or grant agreements, or abuse, that have occurred, or are likely to have occurred, that have an effect on the financial statements or State project amounts that is less than material but warrants the attention of those charged with governance. In connection with our audit, we did not note any such findings.

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Purpose of this Letter

Our 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 Directors, and applicable management, and is not intended to be and should not be used by anyone other than these specified parties.

Moss, Krusick & Associates, LLC

Winter Park, Florida
December 10, 2024

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