

EVIDENCE BASED ASSOCIATES, LLC
SCHEDULE OF EXPENDITURES OF STATE
FINANCIAL ASSISTANCE
MENTAL HEALTH SERVICES
CSFA # 80.011
FOR THE YEAR ENDED
DECEMBER 31, 2010

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JAMES MOORE & CO., P.L.
CERTIFIED PUBLIC ACCOUNTANTS

INDEPENDENT AUDITORS' REPORT

To the Members,
Evidence Based Associates, LLC:

We have audited the accompanying schedule of expenditures of State Financial Assistance for the Mental Health Services CSFA # 80.011 of Evidence Based Associates, LLC for the year ended December 31, 2010. This financial statement is the responsibility of Evidence Based Associates, LLC's management. Our responsibility is to express an opinion on the financial statement of the program based on our audit.

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; and Chapter 10.650, Rules of the State of Florida, Office of Auditor General. Those standards and Chapter 10.650 require that we plan and perform the audit to obtain reasonable assurance about whether the financial statement is free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statement. An audit also includes assessing the accounting principles used and the significant estimates made by management, as well as evaluating the overall financial statement presentation. We believe that our audit provides a reasonable basis for our opinion.

In our opinion, the schedule of expenditures of State Financial Assistance referred to above presents fairly, in all material respects, the expenditures of State Financial Assistance under the Mental Health Services CSFA # 80.011 in conformity with accounting principles generally accepted in the United States of America.

James Moore & Co., P.L.

Tallahassee, Florida
June 28, 2011

EVIDENCE BASED ASSOCIATES, LLC
SCHEDULE OF EXPENDITURES OF STATE FINANCIAL ASSISTANCE
FOR THE YEAR ENDED DECEMBER 31, 2010

<u>State Grantor/Program Title</u>	<u>State CSFA Number</u>	<u>Contract Number</u>	<u>Expenditures</u>
Florida Department of Juvenile Justice			
Mental Health Services	80.011	X1493	\$ 921,550
Mental Health Services	80.011	X1522	2,607,947
Mental Health Services	80.011	X1523	3,620,858
Mental Health Services	80.011	X1524	4,229,502
Mental Health Services	80.011	X1606	405,002
Total			<u>\$ 11,784,859</u>

The accompanying note to Schedule of Expenditures of State
Financial Assistance is an integral part of this schedule.

**EVIDENCE BASED ASSOCIATES, LLC
NOTE TO SCHEDULE OF EXPENDITURES OF
STATE FINANCIAL ASSISTANCE
FOR THE YEAR ENDED DECEMBER 31, 2010**

Note 1. Basis of Presentation

The accompanying Schedule of Expenditures of State Financial Assistance includes the State financial assistance activity of Evidence Based Associates, LLC and is presented on the accrual basis of accounting. The information in this schedule is presented in accordance with the requirements of Chapter 10.650, Rules of the State of Florida, Office of the Auditor General.

JAMES MOORE & CO., P.L.
CERTIFIED PUBLIC ACCOUNTANTS

**INDEPENDENT AUDITOR'S REPORT ON COMPLIANCE WITH REQUIREMENTS THAT
COULD HAVE A DIRECT AND MATERIAL EFFECT ON THE STATE FINANCIAL
ASSISTANCE PROJECT AND ON INTERNAL CONTROL OVER COMPLIANCE IN
ACCORDANCE WITH THE PROGRAM – SPECIFIC OPTION UNDER CHAPTER 10.650,
RULES OF STATE OF FLORIDA, OFFICE OF THE AUDITOR GENERAL**

To the Members,
Evidence Based Associates, LLC:

Compliance

We have audited Evidence Based Associates, LLC's compliance with the types of compliance requirements described in the *State of Florida Department of Financial Services, State Projects Compliance Supplement*, that could have a direct and material effect on Mental Health Services CSFA # 80.011 for the year ended December 31, 2010. Compliance with the requirements of laws, regulations, contracts, and grants applicable to Mental Health Services CSFA # 80.011 is the responsibility of Evidence Based Associates, LLC's management. Our responsibility is to express an opinion on Evidence Based Associates, LLC's compliance based on our audit.

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 Chapter 10.650, Rules of the State of Florida, Office of the Auditor General. Those standards and Chapter 10.650, Rules of the State of Florida, Office of the Auditor General, require that we plan and perform the audit to obtain reasonable assurance about whether noncompliance with the types of compliance requirements referred to above that could have a direct and material effect on Mental Health Services CSFA # 80.011 occurred. An audit includes examining, on a test basis, evidence about Evidence Based Associates, LLC's compliance with those requirements and performing such other procedures as we considered necessary in the circumstances. We believe that our audit provides a reasonable basis for our opinion. Our audit does not provide a legal determination of Evidence Based Associates, LLC's compliance with those requirements.

In our opinion, Evidence Based Associates, LLC complied, in all material respects, with the compliance requirements referred to above that could have a direct and material effect on Mental Health Services CSFA # 80.011 for the year ended December 31, 2010.

Internal Control Over Compliance

Management of Evidence Based Associates, LLC is responsible for establishing and maintaining effective internal control over compliance with the requirements of laws, regulations, contracts, and grants applicable to Mental Health Services CSFA # 80.011. In planning and performing our audit, we considered Evidence Based Associates, LLC's internal control over compliance with the requirements that could have a direct and material effect on Mental Health Services CSFA # 80.011 to determine the auditing procedures for the purpose of expressing our opinion on compliance and to test and report on internal control over compliance in accordance with Chapter 10.650, Rules of the State of Florida, Office of the Auditor General, but not for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, we do not express an opinion on the effectiveness of Evidence Based Associates, LLC's 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 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 State project will not be prevented, or detected and corrected, on a timely basis.

Our consideration of internal control over compliance was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control over compliance that might be deficiencies, significant deficiencies, or material weaknesses. We did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses, as defined above.

This report is intended solely for the information and use of the members, management, others within the entity, and State awarding agencies and is not intended to be and should not be used by anyone other than these specified parties.

James Moore & Co., P.L.C.

Tallahassee, Florida
June 28, 2011

**EVIDENCE BASED ASSOCIATES, LLC
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
FOR THE YEAR ENDED DECEMBER 31, 2010**

Findings and Questioned Costs

I. Type of report issued on compliance for Mental Health Services CSFA # 80.011: Unqualified.

Internal control over major Mental Health Services CSFA # 80.011:

Material weakness(es) identified? yes X no

Significant deficiencies identified that are not considered to
be material weaknesses? yes X none reported

II. The audit did not disclose any audit findings relative to Mental Health Services CSFA # 80.011 which is required to be reported under Chapter 10.650, Rules of the State of Florida, Office of the Auditor General.

III. Independent Auditor's Management Letter Required by Chapter 10.650, Rules of the State of Florida Office of the Auditor General: Nothing to report.

**EVIDENCE BASED ASSOCIATES, LLC
SUMMARY SCHEDULE OF PRIOR YEAR AUDIT FINDINGS –
STATE FINANCIAL ASSISTANCE PROJECT
FOR THE YEAR ENDED DECEMBER 31, 2010**

State Project

No prior year audit findings.