

**SOUTH FLORIDA JAIL MINISTRIES, INC
D/B/A
AGAPE FAMILY MINISTRIES**

**REPORTS REQUIRED BY
THE STATE OF FLORIDA SINGLE AUDIT ACT**

JUNE 30, 2010

**SOUTH FLORIDA JAIL MINISTRIES, INC.
D/B/A AGAPE FAMILY MINISTRIES
REPORTS REQUIRED BY THE STATE OF FLORIDA SINGLE AUDIT ACT
JUNE 30, 2010**

TABLE OF CONTENTS

PAGE(S)

Independent Auditors' Report on Internal Control Over Financial Reporting and on Compliance Based on an Audit of Financial Statements Performed in Accordance with Government Auditing Standards.....	1-2
Independent Auditors' Report on Compliance with Requirements That Could Have a Direct and Material Effect on the Major State Project and on Internal Control Over Compliance in Accordance with Chapter 10.650, Rules of the Auditor General	3-4
Schedule of Findings and Questioned Costs State Projects.....	5-6
Schedule of Expenditures of State Financial Assistance.....	7
Note to the Schedule of Expenditures of State Financial Assistance	8



SHARPTON, BRUNSON & COMPANY, P.A.

Certified Public Accountants & Business Consultants

One Southeast Third Avenue
Suite 2100
Miami, Florida 33131
Telephone: (305) 374-1574
Facsimile: (305) 372-8161

110 East Broward Boulevard
Suite 1950
Fort Lauderdale, Florida 33301
Telephone: (954) 467-5490
Facsimile: (954) 467-6184
Website: www.sbccpa.com

215 South Monroe Street
Suite 600
Tallahassee, Florida 32301
Telephone: (850) 224-2994
Facsimile: (850) 222-1241

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
South Florida Jail Ministries, Inc.
d/b/a Agape Family Ministries

We have audited the accompanying financial statements of the South Florida Jail Ministries, Inc. d/b/a Agape Family Ministries (the "Ministry") as of and for the year ended June 30, 2010 and have issued our report thereon dated September 16, 2010. We conducted our audit 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.

Internal Control over Financial Reporting

In planning and performing our audit, we considered the Ministry's internal control over financial reporting as a basis for designing our auditing procedures 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 Ministry's internal control over financial reporting. Accordingly, we do not express an opinion on the effectiveness of the Ministry's internal control over financial reporting.

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 combination of deficiencies, in internal control, such that there is a reasonable possibility that a material misstatement of the Ministry's financial statements will not be prevented, or detected and corrected on a timely basis.

Our consideration of internal control over financial reporting 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 financial reporting that might be deficiencies, significant deficiencies or material weaknesses. We did not identify any deficiencies in internal control over financial reporting that we consider to be material weaknesses, as defined above.

Compliance and Other Matters

As part of obtaining reasonable assurance about whether the Ministry'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 determination of financial statement amounts. 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.

This report is intended solely for the information and use of the Board of Directors, management of the Ministry, and state awarding agencies and pass-through entities and is not intended to be and should not be used by anyone other than these specified parties.

Sharpton Brunson & Company, P.A.

September 16, 2010





One Southeast Third Avenue
Suite 2100
Miami, Florida 33131
Telephone: (305) 374-1574
Facsimile: (305) 372-8161

110 East Broward Boulevard
Suite 1950
Fort Lauderdale, Florida 33301
Telephone: (954) 467-5490
Facsimile: (954) 467-6184

215 South Monroe Street
Suite 600
Tallahassee, Florida 32301
Telephone: (850) 224-2994
Facsimile: (850) 222-1241

Website: www.sbccpa.com

Independent Auditors' Report On Compliance With Requirements That Could Have A Direct and Material Effect On The Major State Project And On Internal Control Over Compliance In Accordance With Chapter 10.650, Rules of the Auditor General

To the Board of Directors
South Florida Jail Ministries, Inc.
d/b/a Agape Family Ministries

Compliance

We have audited South Florida Jail Ministries, Inc. d/b/a Agape Family Ministries ("the Ministry") compliance with the types of compliance requirements described in the Executive Office of the Governor's State Projects Compliance Supplement that could have a direct and material effect on the Ministry's major state project for the year ended June 30, 2010. The Ministry's major state project is identified in the summary of auditors' results section of the accompanying Schedule of Findings and Questioned Costs. Compliance with the requirements of laws, regulations, contracts and grants applicable to its major state project is the responsibility of the Ministry's management. Our responsibility is to express an opinion on the Ministry'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 Auditor General. Those standards and Chapter 10.650, Rules 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 a major state project occurred. An audit includes examining, on a test basis, evidence about the Ministry'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 the Ministry's compliance with those requirements.

In our opinion, the South Florida Jail Ministries, Inc. d/b/a Agape Family Ministries complied, in all material respects, with the compliance requirements referred to above that could have a direct and material effect on its major state project for the year ended June 30, 2010.

Internal Control Over Compliance

The management of the Ministry is responsible for establishing and maintaining effective internal control over compliance with the requirements of laws, regulations, contracts and grants applicable to its state projects. In planning and performing our audit, we considered the Ministry's internal control over compliance with the requirements that could have a direct and material effect on its major state project 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 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 the Ministry'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 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.

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.

Schedule of Expenditures of State Financial Assistance

We have audited the financial statements of the Ministry as of and for the year ended June 30, 2010, and have issued our report thereon dated September 16, 2010 which contained an unqualified opinion on those financial statements. Our audit was performed for the purpose of forming an opinion on the financial statements as a whole. The accompanying Schedule of Expenditures of State Financial Assistance is presented for the purposes of additional analysis 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 information is fairly stated in all material respects in relation to the financial statements as a whole.

This report is intended solely for the information and use of the Board of Directors, the management of the Ministry, and state awarding agencies and pass-through entities and is not intended to be and should not be used by anyone other than these specified parties.

Sharpton Brunson & Company, P.A.

September 16, 2010



SOUTH FLORIDA JAIL MINISTRIES, INC.
D/B/A AGAPE FAMILY MINISTRIES
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
FOR THE YEAR ENDED JUNE 30, 2010

Section I – Summary of Auditor's Results

Financial Statements

Type of auditor's report issued: Unqualified Opinion

Internal control over financial reporting:

- Material weaknesses identified? Yes No
- Significant deficiencies identified that are not considered to be material weaknesses? Yes None Reported
- Noncompliance material to financial statements noted? Yes No

State Projects

Type of auditor's report issued: Unqualified Opinion

Internal control over major project:

- Material weaknesses identified? Yes No
- Significant deficiencies identified that are not considered to be material weaknesses? Yes None Reported

Type of auditor's report issued on compliance for major project: Unqualified Opinion

Any audit findings disclosed that are required to be reported in accordance with Chapter 10.650 "Rules of the Auditor General?"

Yes No

Identification of major project:

<i>CSFA Number</i>	<i>Name of State Project</i>
60.053	Adult Community Mental Health –Community Support Services

Dollar threshold used to distinguish between Type A and Type B projects: \$ 300,000

**SOUTH FLORIDA JAIL MINISTRIES, INC.
D/B/A AGAPE FAMILY MINISTRIES
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
FOR THE YEAR ENDED JUNE 30, 2010**

Section II – Financial Statement Findings and Questioned Costs

There were neither current nor prior year findings related to the financial statements, which are required to be reported in accordance with Government Auditing Standards. Additionally, no management letter was issued pursuant to the Rule 10.656(3)(d)(6), of the Auditor General.

Section III – State Projects Findings and Questioned Costs

There were no findings nor questioned costs during the current nor prior year, which are required to be reported pursuant to Rule 10.656(3)(d)(6), of the Auditor General.

**SOUTH FLORIDA JAIL MINISTRIES, INC
D/B/A AGAPE FAMILY MINISTRIES**

SCHEDULE OF EXPENDITURES OF STATE FINANCIAL ASSISTANCE

FOR THE YEAR ENDED JUNE 30, 2010

SOUTH FLORIDA JAIL MINISTRIES, INC.
D/B/A AGAPE FAMILY MINISTRIES
SCHEDULE OF EXPENDITURES OF STATE FINANCIAL ASSISTANCE
FOR THE YEAR ENDED JUNE 30, 2010

<u>STATE FINANCIAL ASSISTANCE</u>	<u>CSFA No.</u>	<u>Grant/ Contract No.</u>	<u>State Expenditures</u>
Florida Department of Children and Families:			
Adult Community Mental Health – Community Support Services	60.053	KH 194	\$ <u>1,201,064</u> ⁽¹⁾
Total Department of Children and Families			<u>1,201,064</u>
Passed through South Florida Provider Coalition:			
Substance Abuse Treatment and Aftercare Services for Adults	60.033	KD22803	<u>315,376</u>
Total South Florida Provider Coalition			<u>315,376</u>
Total State Financial Projects			<u>\$ 1,516,440</u>

(1) Tested as a Major Project

The accompanying notes are an integral part of this schedule.

**SOUTH FLORIDA JAIL MINISTRIES, INC.
D/B/A AGAPE FAMILY MINISTRIES
NOTE TO THE SCHEDULE OF
EXPENDITURES OF STATE FINANCIAL ASSISTANCE
FOR THE YEAR ENDED JUNE 30, 2010**

Note 1 - General

The accompanying Schedule of Expenditures of State Financial Assistance (the "Schedule") presents the activity of all state financial assistance programs of the South Florida Jail Ministries, Inc. d/b/a Agape Family Ministries (the "Ministry") for the year ended June 30, 2010. All state financial assistance expended from state agencies, and passed through other government agencies are included in the Schedule.

Basis of Presentation

The accompanying Schedule of Expenditures of State Financial Assistance includes the state grant activity of the Ministry and is presented on the accrual basis of accounting. The information in this schedule is presented in accordance with the requirements of the 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 financial statements.