

UZZELL GROUP, INC.

Report on State Program
Florida Single Audit Reports
Program- Specific Audit
For the Period from July 1, 2009
Through June 30, 2010

Florida Department Health
Pregnancy Support Services Program
DOH Contract Number COSW9



UZZELL GROUP, INC.

DOH Pregnancy Support Services
Program Specific Audit
For the Period from July 1, 2009 Through June 30, 2010

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**Independent Auditors' Report on Compliance with
Requirements Applicable to Each Major Program and on
Internal Control over Compliance in Accordance with
Chapter 10.650, Rules of the Auditor General**

To the Board of Directors
The Uzzell Group, Inc.
Tallahassee, FL

Compliance:

We have audited the compliance of The Uzzell Group, Inc., with the types of compliance requirement described in the *Executive Office of the Governor's State Project Compliance Supplement* that are applicable to the Pregnancy Support Services Program for the period July 1, 2009 through June 30, 2010. Compliance with the requirements of laws, regulations, contracts and grants applicable to its major state project is the responsibility of The Uzzell Group, Inc.'s management. Our responsibility is to express an opinion on The Uzzell Group, Inc.'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 the Pregnancy Support Services Program occurred. An audit includes examining, on a test basis, evidence about The Uzzell Group, Inc.'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 on The Uzzell Group, Inc.'s compliance with those requirements.

In our opinion, The Uzzell Group, Inc. complied, in all material aspects, with the requirements referred to above that are applicable to the Pregnancy Support Services Program for the period July 1, 2009 through June 30, 2010.

Internal Control Over Compliance

The management of The Uzzell Group, Inc. is responsible for establishing and maintaining effective internal control over compliance with the requirements of laws, regulations, contracts and grants applicable to state projects. In planning and performing our audit, we considered The Uzzell Group Inc.'s internal control over compliance with requirements that could have a direct and material effect on the Pregnancy Support Services Program in order to determine our auditing procedures for the purpose of expressing our opinion on compliance, 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 Uzzell Group, Inc.'s internal control over compliance.

A control deficiency in an entity's internal control over compliance 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 noncompliance with a type of compliance requirement of a state project on a timely basis. A significant deficiency is a control deficiency, or a combination of control deficiencies, that adversely affects the ability to administer a state project such that there is more than a remote likelihood that noncompliance with a type of compliance requirement of a state project that is more than inconsequential will not be prevented or detected by the entity's internal control.

A material weakness is a significant deficiency, or combination of significant deficiencies, that results in more than a remote likelihood that material noncompliance with a type of compliance requirement of a state project will not be prevented or detected by the entity's internal control.

Our consideration of the internal control over compliance was for the limited purpose described in the first paragraph of this section and would not necessarily identify all deficiencies in internal control that might be 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 Uzzell Group, Inc.'s Board of Directors and management, the Florida Department of Health and the State of Florida Office of the Auditor General and is not intended to be and should not be used by anyone other than these specified parties.

Grayson Accounting & Consulting, P.A.

Tallahassee, Florida
April 29, 2011

**Independent Auditors' Report on Schedule
of Expenditures of State Financial Assistance**

To the Board of Directors
The Uzzell Group, Inc.
Tallahassee, FL

We have audited the accompanying Schedule of Expenditures of State Financial Assistance for the Pregnancy Support Services Program of The Uzzell Group, Inc. for the period July 1, 2009 through June 30, 2010. This financial statement is the responsibility of The Uzzell Group, Inc.'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 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 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 Pregnancy Support Services Program in conformity with accounting principles generally accepted in the United States of America.

Grayson Accounting & Consulting, P.A.

Tallahassee, Florida
April 29, 2011

SCHEDULE OF EXPENDITURES OF
STATE FINANCIAL ASSISTANCE

THE UZZELL GROUP, INC.

Schedule of Expenditures and State Financial Assistance
For the Period July 1, 200 through June 30, 2010

<u>Grantor/Program Title</u>	<u>CFSA Number</u>	<u>Contract Number</u>	<u>Expenditures</u>	<u>Transfers to Subrecipients</u>
Pregnancy Support Services Program	64.080	COSW9	636,854	546,250

The Uzzell Group, Inc.

Notes to Schedule of Expenditures of State Financial Assistance
For the Period July 1, 2009 through June 30, 2010

1. Basis of Presentation

The accompanying Schedule of Expenditures of State Financial Assistance summarizes the state expenditures incurred under the Pregnancy Support Services Program contract number COSW9 with the Florida Department of Health for the period July 1, 2009 through June 30, 2010, and is recognized on the accrual basis of accounting. The information in this schedule is presented in accordance with Section 215.97, Florida Statutes and *Rules of the Auditor General, Chapter 10.650*.

UZZELL GROUP, INC.
ILLUSTRATIVE SCHEDULE OF FINDINGS AND QUESTIONED COSTS –
STATE PROJECTS

Year Ended June 30, 2010

Section 1 Summary of Auditor’s Results

Financial Statements

- | | |
|--|-------------|
| a) Type of auditor’s report issued: | N/A |
| b) Significant deficiencies/material weaknesses disclosed in financial statement audit. | N/A |
| c) Instances of material noncompliance disclosed in financial statements audit. | N/A |
| d) Significant deficiencies /material weaknesses over major state projects disclosed. | None |
| e) Report type issued on compliance with major state projects. | Unqualified |
| f) Audit findings required to be disclosed pursuant to Chapter 10.650, Rules of the Auditor General. | None |
| g) Identification of major projects: | |

CSFA Number	Name of State Project
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64.080 Pregnancy Support Services Program

- h) The threshold for distinguishing Type A and Type B projects was \$300,000 for state projects.

Section 2 Financial Statement Findings

No matters were reported.

Section III Findings and Questioned Costs – State Financial Assistance

No matters were reported.

Section IV Other Issues

1. No corrective action plan is required because there were no significant audit findings related to State Financial Assistance.
2. No audit findings were reported in the prior fiscal year.
3. No management letter is required because there were no items related to State Financial Assistance required to be reported in the management letter.