CHILD PROTECTION TEAM OF PALM BEACH, INC

FINANCIAL STATEMENTS
AS OF AND FOR THE YEAR ENDED JUNE 30, 2011
TOGETHER WITH REPORT OF INDEPENDENT ACCOUNTANT

CHILD PROTECTION TEAM OF PALM BEACH, INC.
FINANCIAL STATEMENTS
AND ADDITIONAL INFORMATION
JUNE 30, 2011

TABLE OF CONTENTS

Pages

FINANCIAL STATEMENTS

Independent Auditor's Report 1

Statement Of Financial Position 2

Statement of Activities 3

Statement of Cash Flows 4

Statement of Functional Expense. 5

Notes to Financial Statements ..... 6 – 10

SUPPLEMENTAL INFORMATION

Supplemental Schedule of Expenditures of
Federal Awards and State Financial Assistance 11

INTERNAL CONTROLS AND COMPLIANCE

Independent Auditors' 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* 12-13

Independent Auditors' Report On Compliance with Requirements That Could Have a Direct and Material Effect on Each Major Federal Program and State Project and on Internal Control Over Compliance in Accordance with OMB Circular A-133 and Chapter 10.650, Rules of the Auditor General 14-15

Schedule of Findings and Questioned Costs 16-17

STEVEN J. CORSO

CERTIFIED PUBLIC ACCOUNTANT
1850 FOREST HILL BLVD., SUITE 204
WEST PALM BEACH, FLORIDA 33406
TEL. (561) 963-1003 • FAX (561) 963-1006
Member of Florida Institute of Certified Public Accountants

Independent Auditor's Report

Board of Directors
Child Protection Team of Palm Beach, Inc.
West Palm Beach, Florida

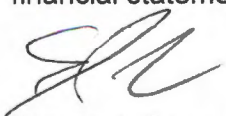
I have audited the accompanying statement of financial position of Child Protection Team of Palm Beach, Inc. (The 'Organization') as of June 30, 2011, and the related statements of activities, cash flows and functional expenses for the year then ended. These financial statements are the responsibility of the Organization's management. My responsibility is to express an opinion on these financial statements based on my audit.

I conducted my 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. Those standards require that I plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation. I believe that my audit provides a reasonable basis for my opinion.

In my opinion, the financial statements referred to above present fairly, in all material respects, the financial position of Child Protection Team of Palm Beach, Inc. as of June 30, 2011, and the changes in its net assets and its cash flows for the year then ended in conformity with accounting principles generally accepted in the United States of America.

In accordance with Government Auditing Standards, I have also issued my report dated October 14, 2011 on my consideration of the Organization's internal control over financial reporting and on my tests of its compliance with certain provisions of laws, regulations, contracts, grant agreements and other matters. The purpose of that report is to describe the scope of my testing of internal control over financial reporting and compliance and the results of that testing and not to provide an opinion on the internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with Government Auditing Standards and should be considered in assessing the results of my audit.

My audit was conducted for the purpose of forming an opinion of the financial statements of the Organization taken as a whole. The accompanying schedule of expenditures of Federal awards and State financial assistance is presented for purposes of additional analysis as required by the U.S. Office of Management and Budget (OMB) Circular A-133, "Audits of States, Local Governments and Non-Profit Organizations," and the Florida Single Audit Act and is not a required part of the financial statements. Such information has been subjected to the auditing procedures applied in the audit of the financial statements and, in my opinion, is fairly stated, in all material respects, in relation to the financial statements taken as a whole.



Steven J. Corso, CPA
October 14, 2011

FINANCIAL STATEMENTS

CHILD PROTECTION TEAM OF PALM BEACH, INC.
STATEMENT OF FINANCIAL POSITION
JUNE 30, 2011

	FUNDS		
	UNRESTRICTED	TEMPORARILY RESTRICTED	TOTAL
ASSETS			
Cash	$ 36,509	$ 0	$ 36,509
Grants & Other Receivables	129,050	0	129,050
Prepaid Expenses	4,001	0	4,001
Security Deposits	5,000	0	5,000
Leasehold Improvements & Equipment	146,317	0	146,317
Less Accumulated Depreciation	(68,785)	0	(68,785)
Total Assets	$ 252,092	$ 0	$ 252,092
LIABILITIES			
Accounts Payable	$ 39,081	$ 0	$ 39,081
Accrued Expenses	40,405	0	40,405
Notes Payable	25,000	0	25,000
Total Liabilities	104,486	0	104,486
NET ASSETS	147,606	0	147,606
Total Liabilities & Net Assets	$ 252,092	$ 0	$ 252,092

Read Accompanying Notes

CHILD PROTECTION TEAM OF PALM BEACH, INC.
STATEMENT OF ACTIVITIES
FOR THE YEAR ENDED JUNE 30, 2011

	FUNDS		
	UNRESTRICTED	TEMPORARILY RESTRICTED	TOTAL
SUPPORT & REVENUE			
Grants Revenues	$ 1,155,853	$ 0	$ 1,155,853
Program Revenues	92,775	0	92,775
Contributions	1,175	0	1,175
Donated Facilities & Services	75,400	0	75,400
Other Noncash Donations	5,528	0	5,528
Interest Income	62	0	62
Other Revenues	6,730	0	6,730
Net Assets Released From Restriction	0	0	0
Total Revenue	1,337,523	0	1,337,523
EXPENSES			
Program Services	1,179,523	0	1,179,523
Support Services			
General & Administrative	82,990	0	82,990
Fund Raising	0	0	0
Total Support Services	82,990	0	82,990
Total Expenses	1,262,513	0	1,262,513
CHANGE IN NET ASSETS	75,010	0	75,010
BEGINNING NET ASSETS	72,596	0	72,596
ENDING NET ASSETS	$ 147,606	$ 0	$ 147,606

Read Accompanying Notes

CHILD PROTECTION TEAM OF PALM BEACH, INC.
STATEMENT OF CASH FLOWS
FOR THE YEAR ENDED JUNE 30, 2011

	UNRESTRICTED OPERATING	TEMPORARILY RESTRICTED	TOTAL
CASH FLOWS FROM OPERATING ACTIVITIES:			
Change In Net Assets	$ 75,010	$ 0	$ 75,010
Adjustments to Reconcile Change In Net Assets To Net Cash From Operations:			
Depreciation	5,443	0	5,443
Decrease In Receivables	6,611	0	6,611
Decrease In Prepaid Expenses	250	0	250
Increase In Deposits	(5,000)	0	(5,000)
Increase In Accounts Payable	14,815	0	14,815
Increase In Accrued Expenses	(7,270)	0	(7,270)
Total Adjustments	14,849	0	14,849
Net Cash Provided from Operating Activities	89,859	0	89,859
Cash Flows From Financing Activities:			
Decrease In Debts	(25,000)	0	(25,000)
Cash Flows From Investing Activities:			
Increase in Fixed Assets	(73,726)	0	(73,726)
Net Increase (Decrease) In Cash	(8,867)	0	(8,867)
Beginning Balance of Cash & Cash Equivalents	45,376	0	45,376
Ending Balance of Cash & Cash Equivalents	$ 36,509	$ 0	$ 36,509

Read Accompanying Notes

CHILD PROTECTION TEAM OF PALM BEACH, INC.
STATEMENT OF FUNCTIONAL EXPENSES
FOR THE YEAR ENDED JUNE 30, 2011

EXPENSES	Program Services	General & Admin	Fund Raising	Total
Bad Debt	$ 2,500	$ 0	$ 0	$ 2,500
Building & Occupancy	51,840	3,902	0	55,742
Communications & Utilities	29,425	2,214	0	31,639
Depreciation	5,062	381	0	5,443
Salaries	682,115	43,539	0	725,654
Employee Benefits & Taxes	138,793	7,305	0	146,098
Equipment Rental & Maintenance	5,721	431	0	6,152
Insurance	32,742	2,464	0	35,206
Interest	533	40	0	573
Miscellaneous	4,164	313	0	4,477
Moving Expense	0	5,094	0	5,094
Office Supplies	8,729	115	0	8,844
Professional Fees	204,414	16,782	0	221,196
Program Supplies	8,032	0	0	8,032
Travel	5,453	410	0	5,863
Total Expenses	$ 1,179,523	$ 82,990	$ 0	$ 1,262,513

Read Accompanying Notes

CHILD PROTECTION TEAM OF PALM BEACH, INC.
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2011

1. General Description of Activities:

Child Protection Team of Palm Beach, Inc. (the "Organization") is incorporated as a not-for-profit corporation and was formed in April 1997. The Organization was formed for the purpose of carrying on the program known as "Child Protection Team of Palm Beach County," and maintains its office in West Palm Beach, Florida.

The purpose of Child Protection Team of Palm Beach, Inc.'s program is to facilitate a coordinated interdisciplinary team approach to diagnosis, consultation, and treatment of child abuse and neglect. The Organization is designed to be a resource for the Florida Department of Children and Families and other governmental agencies in the detection and evaluation of suspected cases of child abuse and neglect.

2. Summary of Significant Accounting Policies:

The significant accounting policies that follow are presented to enhance the usefulness of the financial statements to the reader.

Basis of Presentation:

Financial statement presentation follows the recommendation of the Financial Accounting Standards Board in its Accounting Standards Codification (ASC) No. 958, *Not-for-profit Entities*, (formerly SFAS No. 117). Under ASC No. 958, the Organization is required to report information regarding its financial position and activities according to three classes of net assets: unrestricted net assets, temporarily restricted net assets, and permanently restricted net assets.

Restricted and Unrestricted Revenue and Support:

Contributions received are recorded as unrestricted, temporarily restricted, or permanently restricted support, depending on the existence and/or nature of any donor restrictions.

Support that is restricted by the donor is reported as a increase in unrestricted net assets if the restriction expires in the reporting period in which the support is recognized. All other donor-restricted support is reported as an increase in temporarily or permanently restricted net assets, depending on the nature of the restriction. When a restriction expires (that is, when a stipulated time restriction ends or purpose restriction is accomplished), temporarily restricted net assets are reclassified to unrestricted net assets and report in the statements of activities as net assets released from restriction.

As of June 30, 2011, the Organization had no permanently or temporarily restricted net assets.

Promises to Give:

Unconditional promises to give are recognized as revenues or gains in the period received and as assets, decreases of liabilities, or expenses depending on the form of the benefits received. Conditional promises to give are recognized when the conditions on which they depend are substantially met. The Organization had no conditional or unconditional promises to give as of June 30, 2011.

2. Summary of Significant Accounting Policies, Continued:

Allowance for Doubtful Accounts:

Management periodically reviews the grants and accounts receivable balances and provides an allowance for accounts which may be uncollectible. At June 30, 2011, management considers all of the receivables to be collectible within the current accounting period and an allowance for doubtful accounts has not been recorded.

Use of Estimates:

The preparation of financial statements in conformity with generally accepted accounting principles requires management to make estimates and assumptions that affect certain reported amounts of assets and liabilities and disclosure of contingent assets and liabilities at the date of the financial statements and reported amounts of revenues and expenses during the reporting period. Actual results could differ from those estimates.

Property and Equipment:

Property and equipment are carried at cost if purchased, or at fair value at the date of the contribution if donated, less accumulated depreciation. The Organization's policy is to provide for depreciation using the straight-line method over the estimated useful life of the asset which is as follows:

Equipment	5 years
Leasehold Improvements	15 years

Donated property and equipment are reported as unrestricted support unless the donor has restricted the donated asset to a specific purpose. Assets donated with explicit restrictions regarding their use and contributions of cash that must be used to acquire property and equipment are reported as restricted support. Without donor stipulations regarding how long those donated assets must be maintained, the Organization reports expirations of donor restrictions when the donated assets are placed in service, reclassifying temporarily restricted net assets to unrestricted net assets at that time.

Maintenance and repairs to property and equipment are charged to expense when incurred. Additions and major renewals are capitalized.

Support and Revenue Recognition:

Grant revenues are recorded in the period in which the applicable costs are incurred. Program income representing medical services chargeable to third parties are recorded in the period in which the services are provided.

Income Taxes:

The Organization is exempt from federal income taxes under Section 501(c)(3) of the Internal Revenue Code. Accordingly, no provision for income tax has been made in the accompanying financial statements.

2. Summary of Significant Accounting Policies, Continued:

Functional Expenses:

Expenses are allocated based on their proportionate share of total expenses.

Cash and Cash Equivalents:

The Organization considers all highly liquid investments with a maturity of three months or less when purchased to be cash equivalents. The Organization occasionally maintains a cash balance at a financial institution which exceeds Federally insured amounts.

Date of Management Review:

Subsequent events have been evaluated through October 14, 2011, which is the date the financial statements were issued.

3. Property and Equipment:

The following is a schedule of property and equipment at June 30, 2011:

Equipment	87,835
Leasehold Improvements	58,482
Less Accumulated Depreciation	(68,785)
	$ 77,532

4. Debt:

Debt at June 30, 2011 relates to a loan to the Organization by the Organization's Medical Director. The Organization has a verbal agreement with the Medical Director that they will pay the interest on the loan as the Medical Director incurs it and will pay back the principal amount upon maturity of the personal loan. The outstanding balance at June 30, 2011 is $25,000.

5. Donated Facilities Use and Equipment:

The Organization records donated facilities use and services at fair value as support in the statement of activities and functional expenses. Such expenses for the year ended June 30, 2011 have been included in the statement of activities under the following functional expense categories:

Program Services	$ 70,122
Supporting Services:	
General & Administrative	5,278
Fixed Assets	5,528
	$ 80,928

6. Employee Benefit Plan:

The Organization maintains a Simplified Employee Pension (SEP) plan covering substantially all employees. The Organization contributes 5% of eligible compensation to the SEP Plan. During the year ended June 30, 2011, $33,752 was contributed to the Plan.

The Organization also maintains a tax sheltered annuity (TSA) program (IRC 403(6) plan) which provides for voluntary employee contributions. Substantially all employees are eligible to participate. The Organization makes no contributions to this TSA program.

7. Lease Commitment:

The Organization was located in a facility that is owned by an outside organization (Note 1 and 5). The Organization was allowed to occupy the facility free of rent and had no formal commitment or agreement with the donor organization pertaining to its use. As of June 16, 2011, the Organization has relocated to new facilities and is subject to lease terms.

Minimum future lease commitments are as follows:

Year Ending June 30	Amounts
2012	$55,303
2013	56,962
2014	58,671
2015	60,431
2016	62,244
2017	64,111
2018	63,204

8. Grant Revenues:

Grant revenues for the year ended June 30, 2011 consist of the following:

Contract awarded by the State of Florida Department of Health under a fixed price arrangement	$ 949,380
Contract awarded by the Palm Beach Board of Commissioners under a fixed price arrangement	135,450
Crime Victims Assistance awarded by the State of Florida Office of The Attorney General under cost reimbursement arrangements	71,023
Total grant revenues	$ 1,155,853

The State of Florida has a reversionary interest in tangible personal property acquired with grant funds (Note 3). Substantially all of the Organization's property and equipment was acquired using such grant funds.

9. Revenue Concentration:

The Organization receives a significant percentage of its funding from two grantor agencies. A significant funding policy change at either of these agencies could have an adverse effect on the Organization's operations.

SUPPLEMENTAL INFORMATION

CHILD PROTECTION TEAM OF PALM BEACH, INC.
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE YEAR ENDED JUNE 30, 2011

Federal/State Grantor/Pass-through Grantor/Program/Project Title		CFDA/ CSFA Number	Contract Agreement Number	Expenditures
FEDERAL AGENCY NAME:				
Indirect Projects:				
United States Department of Health and Human Services -				
Passed through the State of Florida Department of Health				
Social Services Block Grant	*	93.667	CPU9A	$ 419,355
United States Department of Health and				
Passed through the State of Florida				
Office of the Attorney General				
Crime Victim Assistance		16.575	Victims Compensation Fund	92,775
		16.575	V1017	53,086
		16.575	V9107	17,937
Total expenditures of federal awards				$ 583,153
STATE AGENCY NAME:				
Direct Projects:				
State of Florida Department of Health				
Medical Services for Abused -				
Neglected Children	*	64.006	CPU9A	530,025
Total expenditures of federal awards				$ 530,025

Note: This schedule was prepared on the accrual basis of accounting.

* Denotes a major program/project

Read Accompanying Notes

INTERNAL CONTROLS AND COMPLIANCE

STEVEN J. CORSO

CERTIFIED PUBLIC ACCOUNTANT
1850 FOREST HILL BLVD., SUITE 204
WEST PALM BEACH, FLORIDA 33406
TEL. (561) 963-1003 • FAX (561) 963-1006
Member of Florida Institute of Certified Public Accountants

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*

Board of Directors
Child Protection Team of Palm Beach, Inc.
West Palm Beach, Florida

I have audited the financial statements of Child Protection Team of Palm Beach, Inc. (the "Organization") as of and for the year ended June 30, 2011, and have issued a report thereon dated October 14, 2011. I conducted my audit in accordance with auditing standards generally accepted in the United State 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 my audit, I considered the Organization's internal control over financial reporting as a basis for designing my audit procedures for the purpose of expressing an opinion on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the Organization's internal control over financial reporting. Accordingly, I do not express an opinion on the effectiveness of the Organization'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 Organization's financial statements will not be prevented, or detected and corrected, on a timely basis.

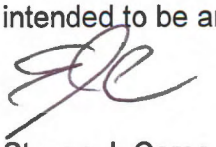
My consideration of internal control over financial reporting was for the limited purpose described in the first paragraph of this section and would not necessarily identify all deficiencies in internal control that might be deficiencies, significant deficiencies or material weaknesses. I did not identify any deficiencies in internal control over financial reporting that I consider to be material weaknesses, as defined.

Compliance and Other Matters

As part of obtaining reasonable assurance about whether the Organization's financial statements are free of material misstatement, I performed tests of 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 my audit, and accordingly, I do not express such an opinion. The results of my tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

Child Protection Team of Palm Beach, Inc.
October 14, 2011

This report is intended solely for the information and use of the Board of Directors, management, United State Department of Health and Human Services, State of Florida Department of Health, the Auditor General of the State of Florida, other awarding agencies and pass-through entities, and is not intended to be and should not be used by anyone other than these specified parties.



Steven J. Corso, CPA.
October 14, 2011

STEVEN J. CORSO

CERTIFIED PUBLIC ACCOUNTANT
1850 FOREST HILL BLVD., SUITE 204
WEST PALM BEACH, FLORIDA 33406
TEL. (561) 963-1003 • FAX (561) 963-1006
Member of Florida Institute of Certified Public Accountants

Independent Auditor's Report on Compliance With Requirements That could Have a Direct and Material Effect on Each Major Federal Program and State Project and on Internal Control Over Compliance in Accordance With OMB Circular A-133 and Chapter 10.650, Rules of the Auditor General

Board of Directors
Child Protection Team of Palm Beach, Inc.
West Palm Beach, Florida

Compliance

I have audited the compliance of Child Protection Team of Palm Beach, Inc. (the "Organization"), with the types of compliance requirements described in the U.S. Office of Management and Budget (OMB) Circular A-133 Compliance Statement, and the requirements described in the Department of Financial Services' State Projects Compliance Supplement, that are applicable to its major Federal program and state project for the year ended June 30, 2011. The Organization's major Federal program and state project are identified in the summary of auditor's 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 Federal program and state project is the responsibility of the Organization's management. My responsibility is to express an opinion on the Organization's compliance based on my audit.

I conducted my audit of compliance in accordance with auditing standards generally accepted in the United State of America; the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; OMB Circular A-133, Audits of States, Local Governments, and Non-Profit Organizations; and Chapter 10.650, Rules of the Auditor General. Those standards, OMB Circular A-133, and Chapter 10.650, Rules of the Auditor General, require that I 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 major Federal program or state project occurred. An audit includes examining, on a test basis, evidence about the Organization's compliance with those requirements and performing such other procedures as I considered necessary in the circumstances. I believe that my audit provides a reasonable basis for my opinion. My audit does not provide a legal determination on the Organization's compliance with those requirements.

In my opinion, the Organization complied, in all material respects, with the requirements referred to above that are applicable to its major Federal program and state project for the year ended June 30, 2011.

Child Protection Team of Palm Beach, Inc.
October 14, 2011

Internal Control over Compliance

The management of the Organization is responsible for establishing and maintaining effective internal control over compliance with requirements of laws, regulations, contracts and grants applicable to Federal programs and state projects. In planning and performing my audit, I considered the Organization's internal control over compliance with requirements that could have a direct and material effect on a major Federal program or state project in order to determine my auditing procedures for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, I do not express an opinion on the effectiveness of the Organization's internal control over compliance.

A *deficiency in internal control* 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 a 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.

My consideration of 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. I did not identify any deficiencies in internal control over compliance that I consider to be material weaknesses, as defined above.

This report is intended solely for the information and use of the Board of Directors, management, United State Department of Health and Human Services, State of Florida Department of Health, the Auditor General of the State of Florida, other awarding agencies and pass-through entities, and is not intended to be and should not be used by anyone other than these specified parties.

Steven J. Corso, CPA.
October 14, 2011

CHILD PROTECTION TEAM OF PALM BEACH, INC.
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
For the Year Ended June 30, 2011

A. SUMMARY OF AUDITOR'S RESULTS

1. The auditor's report expresses an unqualified opinion on the financial statements of Child Protection Team of Palm Beach, Inc.

2. No material weaknesses relating to the audit of the financial statements are reported in the 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.

3. No instances of noncompliance material to the financial statements of Child Protection Team of Palm Beach, Inc. were disclosed during the audit.

4. No material weaknesses relating to the audit of the major Federal program or state project are reported in the Report on Compliance with Requirements That Could Have a Direct Material Effect on Each Major Federal Program and State Project and Internal Control over Compliance in Accordance with OMB A-133 and Chapter 10.650, Rules of the Auditor General.

5. The auditor's report on compliance for the major Federal program and state project for Child Protection Team of Palm Beach, Inc. expresses an unqualified opinion.

6. There are no audit findings relative to the major Federal program and state project for Child Protection Team of Palm Beach, Inc. reported in Part C of the schedule.

7. The program/project tested as a major program/project include the following:

Federal Program:	**Federal CFDA No.**
United States Department of Health and Human Services, Social Services Block Brant	93.667
State Project:	**State CSFA No.**
State of Florida Department of Health, Medical Services for Abused-Neglected Children	64.006

8. The threshold for distinguishing Types A and B programs/projects was $300,000 for both major Federal programs and major state projects.

9. Child Protection Team of Palm Beach, Inc. was determined to be a low-risk auditee pursuant to OMB Circular A-133.

B. FINDINGS – FINANCIAL STATEMENT AUDIT

NONE

CHILD PROTECTION TEAM OF PALM BEACH, INC.
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
For the Year Ended June 30, 2011

C. FINDINGS AND QUESTIONED COSTS – MAJOR FEDERAL AWARDS PROGRAM AND STATE FINANCIAL ASSISTANCE PROJECT AUDITS

NONE

D. OTHER ISSUES

1. No management letter is required because there were no findings required to be reported.

2. No summary schedule of prior audit findings is required because there were no prior audit findings related to Federal programs or state projects.

3. No corrective action plan is required because there were no findings reported under OMB Circular A-133.