

**CHILD PROTECTION TEAM  
OF PALM BEACH, INC**

FINANCIAL STATEMENTS  
AS OF AND FOR THE YEAR ENDED JUNE 30, 2012  
TOGETHER WITH REPORT OF INDEPENDENT ACCOUNTANT

**CHILD PROTECTION TEAM OF PALM BEACH, INC.**  
**FINANCIAL STATEMENTS**  
**AND ADDITIONAL INFORMATION**  
**JUNE 30, 2012**

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# **FINANCIAL STATEMENTS**

# STEVEN J. CORSO

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## 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, 2012, 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, 2012, 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 12, 2012 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 12, 2012

**CHILD PROTECTION TEAM OF PALM BEACH, INC.**  
**STATEMENT OF FINANCIAL POSITION**  
**JUNE 30, 2012**

	<b>FUNDS</b>		
	<b>UNRESTRICTED</b>	<b>TEMPORARILY RESTRICTED</b>	<b>TOTAL</b>
<b><u>ASSETS</u></b>			
Cash	\$ 31,103	\$ 10,000	\$ 41,103
Grants & Other Receivables	113,225	0	113,225
Prepaid Expenses	2,545	0	2,545
Security Deposits	5,879	0	5,879
Leasehold Improvements & Equipment	164,942	0	164,942
Less Accumulated Depreciation	(79,501)	0	(79,501)
<b>Total Assets</b>	<b>\$ 238,193</b>	<b>\$ 10,000</b>	<b>\$ 248,193</b>
 <b><u>LIABILITIES</u></b>			
Accounts Payable	\$ 39,876	\$ 0	\$ 39,876
Accrued Expenses	41,728	0	41,728
Total Liabilities	81,604	0	81,604
<b><u>NET ASSETS</u></b>	<b>156,589</b>	<b>10,000</b>	<b>166,589</b>
Total Liabilities & Net Assets	<b>\$ 238,193</b>	<b>\$ 10,000</b>	<b>\$ 248,193</b>

Read Accompanying Notes

**CHILD PROTECTION TEAM OF PALM BEACH, INC.  
STATEMENT OF ACTIVITIES  
FOR THE YEAR ENDED JUNE 30, 2012**

	<b>FUNDS</b>		<b>TOTAL</b>
	<b>UNRESTRICTED</b>	<b>TEMPORARILY RESTRICTED</b>	
<b>SUPPORT &amp; REVENUE</b>			
Grants Revenues	\$ 1,121,427	\$ 0	\$ 1,121,427
Program Revenues	81,000	0	81,000
Contributions	6,021	10,000	16,021
Donated Facilities & Services	0	0	0
Other Noncash Donations	0	0	0
Interest Income	23	0	23
Other Revenues	5,621	0	5,621
Net Assets Released From Restriction	0	0	0
Total Revenue	1,214,092	10,000	1,224,092
<b>EXPENSES</b>			
<b>Program Services</b>	1,122,079	0	1,122,079
<b>Support Services</b>			
General & Administrative	83,030	0	83,030
Fund Raising	0	0	0
Total Support Services	83,030	0	83,030
Total Expenses	1,205,109	0	1,205,109
<b>CHANGE IN NET ASSETS</b>	8,983	10,000	18,983
<b>BEGINNING NET ASSETS</b>	147,606	0	147,606
<b>ENDING NET ASSETS</b>	\$ 156,589	\$ 10,000	\$ 166,589

Read Accompanying Notes

**CHILD PROTECTION TEAM OF PALM BEACH, INC.**  
**STATEMENT OF CASH FLOWS**  
**FOR THE YEAR ENDED JUNE 30, 2012**

	<u>UNRESTRICTED OPERATING</u>	<u>TEMPORARILY RESTRICTED</u>	<u>TOTAL</u>
<b>CASH FLOWS FROM OPERATING ACTIVITIES:</b>			
Change In Net Assets	\$ 8,983	\$ 10,000	\$ 18,983
<b>Adjustments to Reconcile Change In Net Assets To Net Cash From Operations:</b>			
Depreciation	10,716	0	10,716
Decrease In Receivables	15,825	0	15,825
Decrease In Prepaid Expenses	1,456	0	1,456
Increase In Deposits	(879)	0	(879)
Increase In Accounts Payable	795	0	795
Increase In Accrued Expenses	<u>1,323</u>	<u>0</u>	<u>1,323</u>
Total Adjustments	<u>29,236</u>	<u>0</u>	<u>29,236</u>
Net Cash Provided from Operating Activities	38,219	10,000	48,219
<b>Cash Flows From Financing Activities:</b>			
Decrease In Debts	(25,000)	0	(25,000)
<b>Cash Flows From Investing Activities:</b>			
Increase in Fixed Assets	<u>(18,625)</u>	<u>0</u>	<u>(18,625)</u>
<b>Net Increase (Decrease) In Cash</b>	(5,406)	10,000	4,594
Beginning Balance of Cash & Cash Equivalentents	<u>36,509</u>	<u>0</u>	<u>36,509</u>
<b>Ending Balance of Cash &amp; Cash Equivalentents</b>	<u>\$ 31,103</u>	<u>\$ 10,000</u>	<u>\$ 41,103</u>

Read Accompanying Notes

**CHILD PROTECTION TEAM OF PALM BEACH, INC.  
STATEMENT OF FUNCTIONAL EXPENSES  
FOR THE YEAR ENDED JUNE 30, 2012**

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<b><u>EXPENSES</u></b>	<b><u>Program Services</u></b>	<b><u>General &amp; Admin</u></b>	<b><u>Fund Raising</u></b>	<b><u>Total</u></b>
Building & Occupancy	\$ 56,118	\$ 4,224	\$ 0	\$ 60,342
Communications & Utilities	26,289	1,979	0	28,268
Depreciation	9,966	750	0	10,716
Salaries	615,206	39,268	0	654,474
Employee Benefits & Taxes	123,567	7,887	0	131,454
Equipment Rental & Maintenance	6,364	479	0	6,843
Insurance	14,984	1,128	0	16,112
Interest	2,625	0	0	2,625
Miscellaneous	3,314	0	0	3,314
Office Supplies	12,307	1,401	0	13,708
Professional Fees	238,456	25,530	0	263,986
Program Supplies	7,781	0	0	7,781
Travel	5,102	384	0	5,486
	<hr/>	<hr/>	<hr/>	<hr/>
<b>Total Expenses</b>	<b><u>\$ 1,122,079</u></b>	<b><u>\$ 83,030</u></b>	<b><u>\$ 0</u></b>	<b><u>\$ 1,205,109</u></b>

Read Accompanying Notes

**CHILD PROTECTION TEAM OF PALM BEACH, INC.**  
**NOTES TO FINANCIAL STATEMENTS**  
**JUNE 30, 2012**

**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, 2012, 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, 2012.

**CHILD PROTECTION TEAM OF PALM BEACH, INC.**  
**NOTES TO FINANCIAL STATEMENTS**  
**JUNE 30, 2012**

**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, 2012, 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.

**CHILD PROTECTION TEAM OF PALM BEACH, INC.**  
**NOTES TO FINANCIAL STATEMENTS**  
**JUNE 30, 2012**

**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.

Date of Management Review:

Subsequent events have been evaluated through October 12, 2012, 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, 2012:

Equipment	87,836
Leasehold Improvements	77,106
Less Accumulated Depreciation	<u>(79,501)</u>
	<u>\$ 85,441</u>

**4. Debt:**

At June 30, 2012 the Organization had no outstanding debt.

**5. 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, 2012, \$31,650 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.

**CHILD PROTECTION TEAM OF PALM BEACH, INC.**  
**NOTES TO FINANCIAL STATEMENTS**  
**JUNE 30, 2012**

**6. Lease Commitment:**

Minimum future lease commitments are as follows:

<u>Year Ending June 30</u>	<u>Amounts</u>
2013	56,962
2014	58,671
2015	60,431
2016	62,244
2017	64,111
2018	63,204

**7. Grant Revenues:**

Grant revenues for the year ended June 30, 2012 consist of the following:

Contract awarded by the State of Florida Department of Health under a fixed price arrangement	\$ 910,601
Contract awarded by the Palm Beach Board of Commissioners under a fixed price arrangement	141,750
Crime Victims Assistance awarded by the State of Florida Office of The Attorney General under cost reimbursement arrangements	<u>69,076</u>
Total grant revenues	\$ <u><u>1,121,427</u></u>

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.

**8. 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  
AND STATE FINANCIAL ASSISTANCE  
FOR THE YEAR ENDED JUNE 30, 2012**

<b>Federal/State Grantor/Pass-through Grantor/Program/Project Title</b>	<b>CFDA/ CSFA Number</b>	<b>Contract Agreement Number</b>	<b>Expenditures</b>
<b>FEDERAL AGENCY NAME:</b>			
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 \$ 391,558
United States Department of Justice Passed through the State of Florida Office of the Attorney General Crime Victim Assistance	16.575	Victims Compensation Fund	81,000
	16.575	V11107	52,008
	16.575	V10107	<u>17,068</u>
Total expenditures of federal awards			<u>\$ 541,634</u>
<b>STATE AGENCY NAME:</b>			
Direct Projects:			
State of Florida Department of Health Medical Services for Abused - Neglected Children	*	64.006	CPU9A <u>519,043</u>
Total expenditures of state financial assistance			<u>\$ 519,043</u>

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

\* Denotes a major program/project

# **INTERNAL CONTROLS AND COMPLIANCE**

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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***

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, 2012, and have issued a report thereon dated October 12, 2012. 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 12, 2012

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.

A handwritten signature in black ink, appearing to read 'SJC', is positioned above the typed name of the signatory.

Steven J. Corso, CPA.  
October 12, 2012

# STEVEN J. CORSO

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## **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, 2012. 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, 2012.

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 12, 2012

**CHILD PROTECTION TEAM OF PALM BEACH, INC.  
SCHEDULE OF FINDINGS AND QUESTIONED COSTS  
For the Year Ended June 30, 2012**

**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:

<b>Federal Program:</b>	<b>Federal CFDA No.</b>
United States Department of Health and Human Services, Social Services Block Grant	93.667
<b>State Project:</b>	<b>State CSFA No.</b>
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, 2012**

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.