

**EVIDENCE BASED ASSOCIATES, LLC**  
**SCHEDULE OF EXPENDITURES OF STATE**  
**FINANCIAL ASSISTANCE**  
**MENTAL HEALTH SERVICES**  
**CSFA # 80.011**  
**FOR THE YEAR ENDED**  
**DECEMBER 31, 2012**

**EVIDENCE BASED ASSOCIATES, LLC**  
**TABLE OF CONTENTS**  
**DECEMBER 31, 2012**

	<u>Page(s)</u>
<b>Independent Auditors' Report</b>	1 – 2
<b>Schedule of Expenditures of State Financial Assistance</b>	3
<b>Note to Schedule of Expenditures of State Financial Assistance</b>	4
<b>Independent Auditors' Report on Compliance For a State Project and Report on Internal Control Over Compliance When Using the Project-Specific Option to Satisfy Chapter 10.650, Rules of the State of Florida, Office of the Auditor General</b>	5 – 6
<b>Schedule of Findings and Questioned Costs</b>	7
<b>Summary Schedule of Prior Year Audit Findings – State Financial Assistance Project</b>	8

## INDEPENDENT AUDITORS' REPORT

To the Members,  
Evidence Based Associates, LLC:

### Report on Schedule of Expenditures of State Financial Assistance

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, 2012.

### Management's Responsibility

Management is responsible for the preparation and fair presentation of the financial statement of the project in accordance with accounting principles generally accepted in the United States of America; this includes the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of a financial statement that is free from material misstatement, whether due to fraud or error.

### Auditor's Responsibility

Our responsibility is to express an opinion on the financial statement of the project 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 involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statement, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statement.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

- 1 -

121 Executive Circle  
Daytona Beach, FL 32114-1180  
Telephone: 386/257-4100  
Fax: 386/255-3261  
dab@jmco.com

5931 NW 1st Place  
Gainesville, FL 32607-2063  
Telephone: 352/378-1331  
Fax: 352/372-3741  
gmv@jmco.com

2477 Tim Gamble Place, Suite 200  
Tallahassee, FL 32308-4386  
Telephone: 850/386-6184  
Fax: 850/422-2074  
tlh@jmco.com

**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 27, 2013

**EVIDENCE BASED ASSOCIATES, LLC  
SCHEDULE OF EXPENDITURES OF STATE FINANCIAL ASSISTANCE  
FOR THE YEAR ENDED DECEMBER 31, 2012**

<b>State Grantor/Project Title</b>	<b>State CSFA Number</b>	<b>Contract Number</b>	<b>Expenditures</b>
<b>Florida Department of Juvenile Justice</b>			
Mental Health Services	80.011	X1522	2,929,477
Mental Health Services	80.011	X1523	2,740,582
Mental Health Services	80.011	X1524	3,614,605
Total			<u>\$ 9,284,664</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, 2012**

**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.

**INDEPENDENT AUDITORS' REPORT ON COMPLIANCE FOR A STATE PROJECT AND  
REPORT ON INTERNAL CONTROL OVER COMPLIANCE WHEN USING THE PROJECT-  
SPECIFIC AUDIT OPTION TO SATISFY CHAPTER 10.650, RULES OF STATE OF FLORIDA,  
OFFICE OF THE AUDITOR GENERAL**

To the Members,  
Evidence Based Associates, LLC:

**Report on Compliance for Mental Health Services, CSFA # 80.011**

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, 2012.

***Management's Responsibility***

Management is responsible for compliance with the requirements of laws, regulations, contracts, and grants applicable to Mental Health Services CSFA # 80.011 project.

***Auditor's Responsibility***

Our responsibility is to express an opinion on compliance for Evidence Based Associates, LLC's Mental Health Services CSFA # 80.011 project based on our audit of the types of compliance requirements referred to above.

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 on compliance for Evidence Based Associates, LLC's Mental Health Services CSFA # 80.011 project. However, our audit does not provide a legal determination of Evidence Based Associates, LLC's compliance.

- 1 -

121 Executive Circle  
Daytona Beach, FL 32114-1180  
Telephone: 386/257-4100  
Fax: 386/255-3261  
dab@jmco.com

5931 NW 1st Place  
Gainesville, FL 32607-2063  
Telephone: 352/378-1331  
Fax: 352/372-3741  
gmv@jmco.com

2477 Tim Gamble Place, Suite 200  
Tallahassee, FL 32308-4386  
Telephone: 850/386-6184  
Fax: 850/422-2074  
tlh@jmco.com

## **Opinion**

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 its Mental Health Services CSFA # 80.011 project for the year ended December 31, 2012.

## **Report on Internal Control Over Compliance**

Management of Evidence Based Associates, LLC is responsible for establishing and maintaining effective internal control over compliance with the types of compliance requirements referred to above. In planning and performing our audit of compliance, we considered Evidence Based Associates, LLC's internal control over compliance with the requirements that could have a direct and material effect on it's Mental Health Services CSFA # 80.011 project to determine the auditing procedures that are appropriate in the circumstances for the purpose of expressing an 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 the 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 the State project will not be prevented, or detected and corrected, on a timely basis. *A significant deficiency in internal control over compliance* is a deficiency, or combination of deficiencies, in internal control over compliance with a type of compliance requirement of a state project that is less severe than a material weakness in internal control over compliance, yet important enough to merit attention by those charged with governance.

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 material weaknesses or significant deficiencies. We did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified.

Pursuant to Chapter 119, Florida Statutes, this report is a public record and its distribution is not limited. The purpose of this report on internal control over compliance is solely to describe the scope of our testing of internal control over compliance and the results of that testing based on the requirements of 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. Accordingly, this report is not suitable for any other purpose.

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

Tallahassee, Florida  
June 27, 2013





**EVIDENCE BASED ASSOCIATES, LLC  
SUMMARY SCHEDULE OF PRIOR YEAR AUDIT FINDINGS –  
STATE FINANCIAL ASSISTANCE PROJECT  
FOR THE YEAR ENDED DECEMBER 31, 2012**

**State Project**

No prior year audit findings.