

AUDITED FINANCIAL STATEMENTS

CENTRAL FLORIDA CRIMELINE PROGRAM, INC.

September 30, 2013

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INDEPENDENT AUDITOR'S REPORT

Board of Directors  
Central Florida Crimeline Program, Inc.  
Orlando, Florida

**Report on the Financial Statements**

We have audited the accompanying financial statements of Central Florida Crimeline Program, Inc. ("Crimeline"), which comprise the statement of financial position as of September 30, 2013, and the related statements of activities, functional expenses, and cash flows for the year then ended, and the related notes to the financial statements.

**Management's Responsibility for the Financial Statements**

Management is responsible for the preparation and fair presentation of these financial statements 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 financial statements that are free from material misstatement, whether due to fraud or error.

**Auditor's Responsibility**

Our responsibility is to express an opinion on these financial statements based on our audit. 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. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from 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 statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to Crimeline'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 Crimeline'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 statements.

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

Board of Directors  
Central Florida Crimeline Program, Inc.  
Orlando, Florida

## Opinion

In our opinion, the financial statements referred to above present fairly, in all material respects, the financial position of Crimeline as of September 30, 2013, and the changes in its net assets and its cash flows for the year then ended in accordance with accounting principles generally accepted in the United States of America.

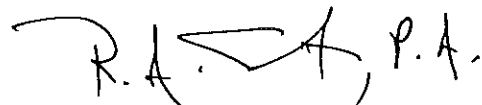
## Other Matters

### *Other Information*

Our audit was conducted for the purpose of forming an opinion on the financial statements as a whole. The accompanying schedule of expenditures of state financial assistance, as required by the State of Florida Single Audit Act, is presented for 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.

## Other Reporting Required by *Government Auditing Standards*

In accordance with *Government Auditing Standards*, we have also issued our report dated June 26, 2014, on our consideration of Crimeline's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering Crimeline's internal control over financial reporting and compliance.



Orlando, Florida  
June 26, 2014

STATEMENT OF FINANCIAL POSITION

CENTRAL FLORIDA CRIMELINE PROGRAM, INC.

September 30, 2013

ASSETS

Current assets	
Cash and cash equivalents	\$ 784,959
Grant receivable	47,795
Total current assets	<u>832,754</u>
Property	
Office equipment	2,500
Vehicles	65,422
	<u>67,922</u>
Less allowance for depreciation	<u>(32,223)</u>
Total property	<u>35,699</u>
Total assets	<u>\$ 868,453</u>

LIABILITIES AND NET ASSETS

Current liabilities	
Accounts payable	\$ 9,124
Payroll liabilities	16,256
Rewards payable	19,230
Grant advance payable	129,402
Total current liabilities	<u>174,012</u>
Net assets	
Unrestricted	489,091
Temporarily restricted	205,350
Total net assets	<u>694,441</u>
Total liabilities and net assets	<u>\$ 868,453</u>

See accompanying notes to financial statements.

STATEMENT OF ACTIVITIES

CENTRAL FLORIDA CRIMELINE PROGRAM, INC.

Year Ended September 30, 2013

	<u>Unrestricted</u>	<u>Temporarily Restricted</u>	<u>Total</u>
<b>SUPPORT AND REVENUES:</b>			
State of Florida Crime Stoppers grants	\$ 574,453	\$ -	\$ 574,453
Community support	45,381	24,400	69,781
Community support - in kind	28,836	-	28,836
Special events (net of directly related costs of \$34,249)	45,650	-	45,650
Interest	6,124	-	6,124
Return of rewards	-	(54,000)	(54,000)
Transfer for rewards	(40,000)	40,000	-
	<u>660,444</u>	<u>10,400</u>	<u>670,844</u>
<b>EXPENSES:</b>			
Program services	632,547	-	632,547
Supporting services:			
Management and general	32,403	-	32,403
Fundraising	3,269	-	3,269
	<u>35,672</u>	<u>-</u>	<u>35,672</u>
	<u>668,219</u>	<u>-</u>	<u>668,219</u>
Change in net assets	(7,775)	10,400	2,625
Net assets at beginning of year	<u>496,866</u>	<u>194,950</u>	<u>691,816</u>
Net assets at end of year	<u>\$ 489,091</u>	<u>\$ 205,350</u>	<u>\$ 694,441</u>

See accompanying notes to financial statements.

STATEMENT OF CASH FLOWS

CENTRAL FLORIDA CRIMELINE PROGRAM, INC.

Year Ended September 30, 2013

CASH FLOWS FROM OPERATING ACTIVITIES:

Change in net assets	\$ 2,625
Adjustments to reconcile change in net assets to net cash provided by operating activities:	
Depreciation	5,336
Decrease in grant receivable	20,801
Decrease in other receivable	8,000
Increase in rewards payable	3,275
(Decrease) in accounts and payroll liabilities payable	(2,188)
(Decrease) in advances from state grants - net	<u>(20,884)</u>
NET CASH PROVIDED BY OPERATING ACTIVITIES	<u>14,340</u>
NET INCREASE IN CASH AND CASH EQUIVALENTS	16,965
CASH AND CASH EQUIVALENTS AT BEGINNING OF THE YEAR	<u>767,994</u>
CASH AND CASH EQUIVALENTS AT END OF YEAR	<u><u>\$ 784,959</u></u>

See accompanying notes to financial statements.

STATEMENT OF FUNCTIONAL EXPENSES

CENTRAL FLORIDA CRIMELINE PROGRAM, INC.

Year Ended September 30, 2013

	Program Services	Supporting Services			Total Expenses
		Management and General	Fund Raising	Total	
Salaries and wages	\$ 160,761	\$ 18,063	\$ 1,806	\$ 19,869	\$ 180,630
Salaries and wages - in kind	21,214	2,384	238	2,622	23,836
Payroll taxes and employee benefits	17,881	2,009	201	2,210	20,091
	<u>199,856</u>	<u>22,456</u>	<u>2,245</u>	<u>24,701</u>	<u>224,557</u>
Professional fees	9,235	1,630	-	1,630	10,865
Telecommunications	62,798	3,340	668	4,008	66,806
Meetings and travel:					
Meetings	2,656	-	-	-	2,656
Travel and related costs	3,275	-	-	-	3,275
	<u>5,931</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>5,931</u>
Rewards	172,700	-	-	-	172,700
Vehicle expense	6,870	365	73	438	7,308
Office expense and other	17,825	948	190	1,138	18,963
Equipment expense	2,864	512	34	546	3,410
Website costs	5,572	296	59	355	5,927
Advertising	122,388	-	-	-	122,388
Dues and memberships	492	123	-	123	615
Insurance	7,967	-	-	-	7,967
Occupancy - in kind	3,334	1,666	-	1,666	5,000
Training	10,446	-	-	-	10,446
	<u>628,278</u>	<u>31,336</u>	<u>3,269</u>	<u>34,605</u>	<u>662,883</u>
Total expenses before depreciation					
Depreciation	4,269	1,067	-	1,067	5,336
	<u>4,269</u>	<u>1,067</u>	<u>-</u>	<u>1,067</u>	<u>5,336</u>
Total expenses	<u>\$ 632,547</u>	<u>\$ 32,403</u>	<u>\$ 3,269</u>	<u>\$ 35,672</u>	<u>\$ 668,219</u>

See accompanying notes to financial statements.

## NOTES TO FINANCIAL STATEMENTS

### CENTRAL FLORIDA CRIMELINE PROGRAM, INC.

#### NOTE A – NATURE OF ACTIVITIES AND SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

##### Nature of the Organization

The Central Florida Crimeline Program, Inc. (“Crimeline”) was incorporated in 1977 as a Florida non-stock, not-for-profit corporation. The purpose of Crimeline is to furnish area law enforcement agencies with information on unsolved felony crimes or other criminal activity, which Crimeline obtains primarily through its reward program; and to promote community involvement and cooperation with law enforcement agencies. A voluntary Board of Directors directs operations.

##### Basis of Presentation

Financial statement presentation follows the recommendations of the Financial Accounting Standards Board in its FASB *Accounting Standards Codification* (“ASC”) 958, *Not-For-Profit Entities*. Under ASC 958, Crimeline is required to report information regarding its financial position and activities according to three classes of net assets, which are as follows:

Unrestricted net assets - net assets not subject to donor-imposed stipulations.

Temporarily restricted net assets - net assets subject to donor-imposed stipulations that may or will be met by actions of Crimeline and/or the passage of time. Temporarily restricted net assets as of September 30, 2013 are composed of \$205,350 in support from entities and individuals to be used for rewards for specific cases.

Permanently restricted net assets - net assets subject to donor-imposed stipulations that they be maintained permanently by Crimeline. There were no permanently restricted net assets as of September 30, 2013.

Support that is restricted by the donor is reported as an 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 restricted or permanently restricted net assets, depending on the nature of the restriction. When a restriction is satisfied, temporarily restricted net assets are reclassified to unrestricted net assets.

##### Revenue and Expense Recognition

Crimeline recognizes public support, revenues and expenses on the accrual basis. Support and revenues from grants and contracts are generally recognized when eligible costs are incurred and/or required services are performed. The revenue from the Crime Stoppers grants (see Note B) are recognized as eligible expenses are paid and a corresponding reimbursement request is submitted. Functional expenses are allocated on the basis of specific identification, where possible, or management’s best estimates.

NOTES TO FINANCIAL STATEMENTS - CONTINUED

CENTRAL FLORIDA CRIMELINE PROGRAM, INC.

NOTE A – SIGNIFICANT ACCOUNTING POLICIES AND GENERAL INFORMATION – CONTINUED

Donated Equipment, Facilities and Services

Donated equipment, facilities, and services, having a measurable value, have been included in the accompanying financial statements to the extent of the estimated fair value as follows:

Payroll and employee benefits	\$	23,836
Occupancy		<u>5,000</u>
	\$	<u>28,836</u>

Donations not having an objective basis to measure estimated fair value, which includes donated television and radio production and airtime, have been excluded.

Contributions

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

Crimeline reports contributions as restricted support if they are received with donor stipulations that limit the use of the contribution. When a donor restriction expires, that is, when a stipulated time restriction ends or the purpose of the restriction is accomplished, temporarily restricted net assets are reclassified to unrestricted net assets. Donor restricted contributions, whose restrictions are met in the same reporting period, are reported as unrestricted support.

Use of Estimates

The preparation of financial statements in accordance with generally accepted accounting principles requires management to make estimates and assumptions that affect the 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

Property is stated at cost, if purchased, or at fair value at the date of the receipt, if donated.

Depreciation is computed on the straight-line method over the estimated useful life of the related asset.

Statement of Cash Flows

For purposes of the statement of cash flows, Crimeline considers all highly liquid debt instruments purchased with an original maturity date of three months or less at the date of the original purchase to be cash equivalents. In addition, Crimeline considers two certificates of deposit in the amount of \$248,581 with relatively short maturity dates to be cash and cash equivalents at September 30, 2013.

## NOTES TO FINANCIAL STATEMENTS - CONTINUED

### CENTRAL FLORIDA CRIMELINE PROGRAM, INC.

#### NOTE A – SIGNIFICANT ACCOUNTING POLICIES AND GENERAL INFORMATION – CONTINUED

##### Receivable

The grant receivable is stated at the amount management expects to realize. Management provides such amount through adjustments based upon their assessment of the current status (i.e. terms) of the receivable. Accordingly, management considers the receivable to be fully collectible; therefore, there is no allowance for an uncollectible amount.

##### Advertising

Crimeline expenses advertising costs (i.e. public relations costs) as they are incurred. Such advertising costs charged to expense on the statement of activities totaled \$122,388.

#### NOTE B – CRIME STOPPERS GRANT

Crimeline has entered into an agreement with the State of Florida Office of the Attorney General, whereby Crimeline is reimbursed for authorized expenditures (for services performed and costs incurred per the agreement). The agreement continues subsequent to September 30, 2013.

#### NOTE C – CONCENTRATION OF CREDIT RISK

Financial instruments that potentially subject Crimeline to concentrations of credit risk consist of cash and cash equivalents, and any receivables.

Crimeline places its cash and cash equivalents in accounts with high quality financial institutions. However, at times, Crimeline is exposed to loss to the extent that such account balances exceed federally insured limits.

Generally, the concentration of credit risk with respect to receivables is limited as any receivables are from governmental agencies.

#### NOTE D – CONTINGENCIES

By terms of Crimeline's grants (see Note B), the funding agency reserves the right to examine records relating to cost reimbursements. In the event there is a determination of nonqualifying expenditures for which a reimbursement has been made, the funding agency may demand a refund for the appropriate amount. Crimeline does not anticipate any material refunds will have to be made based upon the financial statements as of September 30, 2013.

Crimeline has the potential liability to reimburse the funding agency for various equipment charged against the referenced grants as a reimbursable expenditure. The measurable value of the potential liability, if any, is not readily determinable. However, in Crimeline's opinion, the probability of a reimbursement request of significance is considered unlikely. During the year ended September 30, 2013, \$1,786 for such reimbursed expenditures were incurred or charged to operations as grant expenditures; \$90,524 (at cost) of such expenditures charged to the such grants to date is currently available for use in Crimeline's operations.

## NOTES TO FINANCIAL STATEMENTS - CONTINUED

### CENTRAL FLORIDA CRIMELINE PROGRAM, INC.

#### NOTE E – DEFINED CONTRIBUTION PLAN

Crimeline sponsors a savings incentive match plan (S.I.M.P.L.E.) for all full-time employees who have completed 90 days of service. Contributions are determined by a 3% Crimeline matching of participating employees' compensation, and totaled \$3,318 for the year ended September 30, 2013. Crimeline is not liable for any payments under the plan in excess of the annual contribution.

#### NOTE F – INCOME TAXES

For income tax purposes, Crimeline is exempt from income taxation under Section 501(c)(3) of the Internal Revenue Code and the laws of the State of Florida, and maintains nonprivate foundation status in accordance with the Internal Revenue Code. However, Crimeline is required to file income tax returns and pay income taxes on any unrelated business income (none to date). Accordingly, there are no open federal or state tax years under audit.

Crimeline has not recognized any respective liability for unrecognized tax benefits as it has no known tax positions that would subject Crimeline to any material income tax exposure. The tax years that remain subject to examination are the years beginning October 1, 2009 for all major tax jurisdictions.

#### NOTE G – GRANT ADVANCE

As of September 30, 2013, Crimeline had received a grant advance of \$129,402 to be settled against future grant reimbursements; accordingly, the grant advance has been settled as of the date of the financial statements.

#### NOTE H – SUBSEQUENT EVENTS

Crimeline has evaluated subsequent events through June 26, 2014, the date the financial statements were available to be issued.

SUPPLEMENTARY INFORMATION

SCHEDULE OF EXPENDITURES OF STATE FINANCIAL ASSISTANCE

CENTRAL FLORIDA CRIMELINE PROGRAM, INC.

Year Ended September 30, 2013

<u>State Agency/State Project</u>	<u>CSFA Number</u>	<u>Grant Number</u>	<u>Grant Term</u>	<u>Expenditures</u>
Direct Program				
Department of Legal Affairs and Attorney General -				
Office of Attorney General - Crime Stoppers Grants	41.002	001-12	7/1/12-6/30/13	\$ 490,657
		001-13	7/1/13-6/30/14	<u>83,796</u>
				<u>\$ 574,453</u>

Note 1 - The accompanying schedule of expenditures of state financial assistance is prepared on the accrual basis of accounting.

See independent auditors' report on compliance and internal control over compliance with requirements applicable to each major state project.

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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  
Central Florida Crimeline Program, Inc.  
Orlando, Florida

We have audited, in accordance with the 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, the financial statements of Central Florida Crimeline Program, Inc. ("Crimeline"), which comprise the statement of financial position as of September 30, 2013, and the related statements of activities, and cash flows for the year then ended, and the related notes to the financial statements, and have issued our report thereon dated June 26, 2014.

**Internal Control over Financial Reporting**

In planning and performing our audit of the financial statements, we considered Crimeline's internal control over financial reporting (internal control) to determine the audit procedures that are appropriate in the circumstances for the purpose of expressing our opinion on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of Crimeline's internal control. Accordingly, we do not express an opinion on the effectiveness of Crimeline's internal control.

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 a combination of deficiencies, in internal control, such that there is a reasonable possibility that a material misstatement of Crimeline's financial statements will not be prevented, or detected and corrected on a timely basis. A *significant deficiency* is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified.

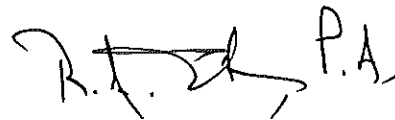
**Compliance and Other Matters**

As part of obtaining reasonable assurance about whether Crimeline's financial statements are free from 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*.

Board of Directors  
Central Florida Crimeline Program, Inc.  
Orlando, Florida

**Purpose of this Report**

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of Crimeline's internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering Crimeline's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

A handwritten signature in black ink, appearing to read "R. J. Sch, P.A.", is located to the right of the main text block.

Orlando, Florida  
June 26, 2014

**R.A. SIMASEK, P.A.**  
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INDEPENDENT AUDITOR'S REPORT ON COMPLIANCE FOR EACH MAJOR STATE PROJECT AND  
REPORT ON INTERNAL CONTROL OVER COMPLIANCE REQUIRED BY CHAPTER 10.650,  
RULES OF THE AUDITOR GENERAL

**Independent Auditor's Report**

Board of Directors  
Central Florida Crimeline Program, Inc.  
Orlando, Florida

**Report on Compliance For Each Major State Project**

We have audited the Central Florida Crimeline Program, Inc.'s ("Crimeline") compliance with the types of compliance requirements described in the *Department of Financial Services' State Projects Compliance Supplement*, that could have a direct and material effect on Crimeline's major State project for the year ended September 30, 2013. Crimeline's major State project is identified in the summary of auditor's results section of the accompanying schedule of findings and questioned costs.

***Management's Responsibility***

Management is responsible for compliance with the requirements of laws, regulations, contracts, and grants applicable to its State projects.

***Auditor's Responsibility***

Our responsibility is to express an opinion on compliance for each of Crimeline's major State projects 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 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 major State project occurred. An audit includes examining, on a test basis, evidence about Crimeline'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 Crimeline's major State project. However, our audit does not provide a legal determination of Crimeline's compliance.

***Opinion on Each Major State Project***

In our opinion, Crimeline complied, in all material respects, with the types of compliance requirements referred to above that could have a direct and material effect on its major State project for the year ended September 30, 2013.

Board of Directors  
Central Florida Crimeline Program, Inc.  
Orlando, Florida

### Report on Internal Control Over Compliance

Management of Crimeline 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 Crimeline's internal control over compliance with the types of requirements that could have a direct and material effect on Crimeline's major State project to determine the auditing procedures that are appropriate in the circumstances for the purpose of expressing an opinion on compliance for Crimeline's major State project 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 Crimeline'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. *A significant deficiency in internal control over compliance* is a deficiency, or a combination of deficiencies, in internal control over compliance with the 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.

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 results of that testing based on the requirements of Chapter 10.650, Rules of the Auditor General. Accordingly, this report is not suitable for any other purpose.

A handwritten signature in black ink, appearing to read "R. A. [unclear]". The signature is stylized and somewhat cursive.

Orlando, Florida  
June 26, 2014

SCHEDULE OF FINDINGS AND QUESTIONED COSTS –  
STATE PROJECT

CENTRAL FLORIDA CRIMELINE PROGRAM, INC.

Year Ended September 30, 2013

A. SUMMARY OF AUDITOR'S RESULTS

1. The auditor's report expresses an unmodified opinion on the basic financial statements of Central Florida Crimeline Program, Inc.
2. No significant deficiencies or material weaknesses in internal control relating to the audit of the financial statements are reported in the 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*.
3. No instances of noncompliance material to the financial statements of Central Florida Crimeline Program, Inc. were disclosed during the audit.
4. No significant deficiencies or material weaknesses in internal control over its major State project are reported in the Independent Auditor's Report on Compliance for Each Major State Project and Report on Internal Control over Compliance Required by Chapter 10.650, *Rules of the Auditor General*.
5. The auditor's report on compliance with requirements that could have a direct and material effect on Central Florida Crimeline Program, Inc.'s major State project expresses an unmodified opinion.
6. Audit findings required to be reported relative to the major State project for Central Florida Crimeline Program, Inc. are reported in Part C of this schedule.

7. The State project tested as a major project is as follows:

<u>State Agency/State Project</u>	<u>State CSFA Number</u>
Department of Legal Affairs and Attorney General - Office of the Attorney General - Crime Stoppers Grants	41.002

8. The threshold for distinguishing Type A and B projects was \$172,336 for major State projects.

B. FINDINGS – FINANCIAL STATEMENTS AUDIT – None

C. FINDINGS AND QUESTIONED COSTS – MAJOR STATE PROJECT – 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 State projects.
3. No corrective action plan is required because there were no findings required to be reported under the Florida Single Audit Act.