

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

FINANCIAL STATEMENTS
AS OF AND FOR THE YEAR ENDED JUNE 30, 2015
TOGETHER WITH REPORT OF INDEPENDENT ACCOUNTANT

**CHILD PROTECTION TEAM OF PALM BEACH, INC.
 FINANCIAL STATEMENTS
 AND ADDITIONAL INFORMATION
 JUNE 30, 2015**

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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

Report on the Financial Statements

I have audited the accompanying financial statements of Child Protection Team of Palm Beach, Inc. (a nonprofit organization), which comprise the statement of financial position as of June 30, 2015, 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

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 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 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, I 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.

I believe that the audit evidence I have obtained is sufficient and appropriate to provide a basis for my audit opinion.

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, 2015, 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

My audit was conducted for the purpose of forming an opinion on the financial statements as a whole. The accompanying schedule of expenditures of Federal awards and state financial assistance, as required by Office of Management and Budget Circular A-133, *Audits of States, Local Governments, and Non-Profit Organizations*, 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 my 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*, I have also issued my report dated September 14, 2015, on my consideration of Child Protection Team of Palm Beach, Inc.'s internal control over financial reporting and on my 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 my 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 Child Protection Team of Palm Beach, Inc.'s internal control over financial reporting and compliance.



Steven J. Corso, CPA
West Palm Beach, Florida
September 14, 2015

CHILD PROTECTION TEAM OF PALM BEACH, INC.
STATEMENT OF FINANCIAL POSITION
JUNE 30, 2015

	FUNDS		
	UNRESTRICTED	TEMPORARILY RESTRICTED	TOTAL
<u>ASSETS</u>			
Cash	\$ 32,207	\$ 0	\$ 32,207
Grants & Other Receivables	126,384	0	126,384
Prepaid Expenses	1,114	0	1,114
Deposits	20,000	0	20,000
Leasehold Improvements & Equipment	214,418	0	214,418
Less Accumulated Depreciation	(112,243)	0	(112,243)
Total Assets	\$ 281,880	\$ 0	\$ 281,880
 <u>LIABILITIES</u>			
Accounts Payable	\$ 18,615	\$ 0	\$ 18,615
Accrued Expenses	52,635	0	52,635
Notes Payable	35,000	0	35,000
Total Liabilities	106,250	0	106,250
 <u>NET ASSETS</u>	 175,630	 0	 175,630
Total Liabilities & Net Assets	\$ 281,880	\$ 0	\$ 281,880

CHILD PROTECTION TEAM OF PALM BEACH, INC.
STATEMENT OF ACTIVITIES
FOR THE YEAR ENDED JUNE 30, 2015

	FUNDS		TOTAL
	<u>UNRESTRICTED</u>	<u>TEMPORARILY RESTRICTED</u>	
SUPPORT & REVENUE			
Grants Revenues	\$ 1,278,656	\$ 0	\$ 1,278,656
Program Revenues	117,000	0	117,000
Contributions	33,875	0	33,875
Fund Raising Events	8,721	0	8,721
Direct Expenses to Fund Raising Events	(2,955)	0	(2,955)
Other Revenues	5,893	0	5,893
Net Assets Released From Restriction	18,540	(18,540)	0
Total Revenue	<u>1,459,730</u>	<u>(18,540)</u>	<u>1,441,190</u>
EXPENSES			
Program Services	<u>1,368,955</u>	<u>0</u>	<u>1,368,955</u>
Support Services			
General & Administrative	38,886	0	38,886
Fund Raising	<u>0</u>	<u>0</u>	<u>0</u>
Total Support Services	<u>38,886</u>	<u>0</u>	<u>38,886</u>
Total Expenses	<u>1,407,841</u>	<u>0</u>	<u>1,407,841</u>
CHANGE IN NET ASSETS	<u>51,889</u>	<u>(18,540)</u>	<u>33,349</u>
BEGINNING NET ASSETS	<u>123,741</u>	<u>18,540</u>	<u>142,281</u>
ENDING NET ASSETS	<u>\$ 175,630</u>	<u>\$ 0</u>	<u>\$ 175,630</u>

Read Accompanying Notes

**CHILD PROTECTION TEAM OF PALM BEACH, INC.
STATEMENT OF CASH FLOWS
FOR THE YEAR ENDED JUNE 30, 2015**

	<u>UNRESTRICTED OPERATING</u>	<u>TEMPORARILY RESTRICTED</u>	<u>TOTAL</u>
CASH FLOWS FROM OPERATING ACTIVITIES:			
Grants & Contributions Received	1,310,700	0	1,310,700
Program Revenues Received	117,000	0	117,000
Fundraising Revenue Received	8,721	0	8,721
Other Revenue Received	5,893	0	5,893
Increase In Deposits	(15,000)	0	(15,000)
Fundraising Expenses Paid	(2,955)	0	(2,955)
Operating Expenses Paid	(1,396,213)	0	(1,396,213)
Net Assets Released from Restriction	<u>18,540</u>	<u>(18,540)</u>	<u>0</u>
Net Cash Provided from Operating Activities	46,686	(18,540)	28,146
Cash Flows From Financing Activities:			
Decrease In Debts	(63,000)	0	(63,000)
Cash Flows From Investing Activities:			
Increase in Fixed Assets	<u>(836)</u>	<u>0</u>	<u>(836)</u>
Net Increase (Decrease) In Cash	(17,150)	(18,540)	(35,690)
Beginning Balance of Cash & Cash Equivalents	<u>49,357</u>	<u>18,540</u>	<u>67,897</u>
Ending Balance of Cash & Cash Equivalents	<u>\$ 32,207</u>	<u>\$ 0</u>	<u>\$ 32,207</u>

Read Accompanying Notes

**CHILD PROTECTION TEAM OF PALM BEACH, INC.
STATEMENT OF FUNCTIONAL EXPENSES
FOR THE YEAR ENDED JUNE 30, 2015**

<u>EXPENSES</u>	<u>Program Services</u>	<u>General & Admin</u>	<u>Fund Raising</u>	<u>Total</u>
Building Main. & Occupancy	\$ 60,884	\$ 4,583	\$ 0	\$ 65,467
Communications & Utilities	24,960	1,877	0	26,837
Depreciation	19,349	1,456	0	20,805
Salaries	764,189	6,225	0	770,414
Employee Benefits & Taxes	139,218	645	0	139,863
Equipment Rental & Maintenance	7,597	571	0	8,168
Insurance	13,430	1,011	0	14,441
Interest	4,904	0	0	4,904
Office Supplies	4,026	710	0	4,736
Professional Fees	296,089	21,808	0	317,897
Program Supplies	29,097	0	0	29,097
Travel	5,212	0	0	5,212
	<hr/>	<hr/>	<hr/>	<hr/>
Total Expenses	<u>\$ 1,368,955</u>	<u>\$ 38,886</u>	<u>\$ 0</u>	<u>\$ 1,407,841</u>

Read Accompanying Notes

CHILD PROTECTION TEAM OF PALM BEACH, INC.
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2015

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, 2015, the Organization had no temporarily restricted net assets and no permanently 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, 2015.

CHILD PROTECTION TEAM OF PALM BEACH, INC.
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2015

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, 2015, 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, 2015

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 September 14, 2015, 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, 2015:

Equipment	137,312
Leasehold Improvements	77,106
Less Accumulated Depreciation	<u>(112,243)</u>
	\$ <u>102,175</u>

4. Debt:

Business Loan. A business loan was opened May 11, 2012 and matures upon Lender's demand. Payments are interest only and due monthly during this period. The current interest rate is prime plus 2.5%. The balance at June 30, 2015 is \$35,000.

5. 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.

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, 2015, \$34,843 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, 2015

7. Lease Commitment:

Minimum future lease commitments are as follows:

<u>Year Ending June 30</u>	<u>Amounts</u>
2015	62,244
2016	64,111
2017	63,204

8. Grant Revenues:

Grant revenues for the year ended June 30, 2015 consist of the following:

Contract awarded by the State of Florida Department of Health under a fixed price arrangement	\$ 949,494
Contract awarded by the Palm Beach Board of Commissioners under a fixed price arrangement	212,250
Crime Victims Assistance awarded by the State of Florida Office of The Attorney General under cost reimbursement arrangements	62,343
Contract awarded by Lost Tree Village under a fixed price arrangement	44,069
Contract awarded by Children's Healthcare Charity, Inc. under a fixed price arrangement	10,000
Contract awarded by First Unitarian Universalist Congregation under a fixed price arrangement	<u>500</u>
Total grant revenues	\$ <u><u>1,278,656</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.

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, 2015**

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	CPS9A
			\$ 434,583
United States Department of Justice Passed through the State of Florida Office of the Attorney General Crime Victim Assistance	16.575	Victims Compensation Fund	117,500
	16.575	V13107	17,632
	16.575	V14107	<u>44,711</u>
Total expenditures of federal awards			<u>\$ 614,426</u>
STATE AGENCY NAME:			
Direct Projects:			
State of Florida Department of Health Medical Services for Abused and Neglected Children	*	64.006	CPS9A
			<u>514,911</u>
Total expenditures of state financial assistance			<u>\$ 514,911</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, 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, the financial statements of Child Protection Team of Palm Beach, Inc. (a nonprofit organization), which comprise the statement of financial position as of June 30, 2015, 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 my report thereon dated September 14, 2015.

Internal Control over Financial Reporting

In planning and performing my audit of the financial statements, I considered Child Protection Team of Palm Beach, Inc.'s internal control over financial reporting (internal control) to determine my audit procedures that are appropriate in the circumstances for the purpose of expressing my opinion on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of Child Protection Team of Palm Beach, Inc.'s internal control. Accordingly, I do not express an opinion on the effectiveness of the Organization'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 the entity'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.

My 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 my audit I did not identify any deficiencies in internal control that I 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 Child Protection Team of Palm Beach, Inc.'s financial statements are free of material misstatement, I 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 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.

Purpose of this Report

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



Steven J. Corso, CPA.
West Palm Beach, FL
September 14, 2015

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**INDEPENDENT AUDITOR'S REPORT ON COMPLIANCE FOR EACH MAJOR PROGRAM
AND ON INTERNAL CONTROL OVER COMPLIANCE REQUIRED BY OMB CIRCULAR A-133**

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

Report on Compliance for Each Major Federal Program

I have audited Child Protection Team of Palm Beach, Inc.'s compliance with the types of compliance requirements described in the *OMB Circular A-133 Compliance Supplement* that could have a direct and material effect on each of Child Protection Team of Palm Beach, Inc.'s major federal programs for the year ended June 30, 2015. Child Protection Team of Palm Beach, Inc.'s major federal programs are 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 federal programs.

Auditor's Responsibility

My responsibility is to express an opinion on compliance for each of Child Protection Team of Palm Beach, Inc.'s major federal programs based on my audit of the types of compliance requirements referred to above. I conducted my 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 OMB Circular A-133, *Audits of States, Local Governments, and Non-Profit Organizations*. Those standards and OMB Circular A-133 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 a major federal program occurred. An audit includes examining, on a test basis, evidence about Child Protection Team of Palm Beach, Inc.'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 on compliance for each major federal program. However, my audit does not provide a legal determination of Child Protection Team of Palm Beach, Inc.'s compliance.

Opinion on Each Major Federal Program

In my opinion, Child Protection Team of Palm Beach, Inc. complied, in all material respects, with the types of compliance requirements referred to above that could have a direct and material effect on each of its major federal programs for the year ended June 30, 2015.

Report on Internal Control Over Compliance

Management of Child Protection Team of Palm Beach, Inc. is responsible for establishing and maintaining effective internal control over compliance with the types of compliance requirements referred to above. In planning and performing my audit of compliance, I considered Child Protection Team of Palm Beach, Inc.'s internal control over compliance with the types of requirements that could have a direct and material effect on each major federal program to determine the auditing procedures that are appropriate in the circumstances for the purpose of expressing an opinion on compliance for each major federal program and to test and report on internal control over compliance in accordance with OMB Circular A-133, but not 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 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 federal program 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 federal program 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 a type of compliance requirement of a federal program that is less severe than a material weakness in internal control over compliance, yet important enough to merit attention by those charged with governance.

My 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. I did not identify any deficiencies in internal control over compliance that I 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 my testing of internal control over compliance and the results of that testing based on the requirements of OMB Circular A-133. Accordingly, this report is not suitable for any other purpose.



Steven J. Corso, CPA.
West Palm Beach, FL
September 14, 2015

CHILD PROTECTION TEAM OF PALM BEACH, INC.
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
For the Year Ended June 30, 2015

A. SUMMARY OF AUDITOR'S RESULTS

1. The auditor's report expresses an unmodified 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 unmodified 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 Grant	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, 2015

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.