

FLORIDA ANIMAL FRIEND, INC.
FINANCIAL STATEMENTS
FOR THE YEAR ENDED JUNE 30, 2015

FLORIDA ANIMAL FRIEND, INC.

FINANCIAL STATEMENTS

FOR THE YEAR ENDED JUNE 30, 2015

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REPORT OF INDEPENDENT CERTIFIED PUBLIC ACCOUNTANTS

Board of Directors
Florida Animal Friend, Inc.
Tampa, Florida

Report on the Financial Statements

We have audited the accompanying financial statements of Florida Animal Friend, Inc. (a nonprofit organization), which comprise the statements of financial position as of June 30, 2015, and the related statements of activities and changes in net assets, 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 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 statements.

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

Opinion

In our opinion, the financial statements referred to above present fairly, in all material respects, the financial position of Florida Animal Friend, 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*

Our audit was conducted for the purpose of forming an opinion on the financial statements as a whole. The schedule of expenditures of financial awards as required by Office of Management and Budget Circular A-133, *Audits of States, Local Governments, and Non-Profit Organizations, and Chapter 10.650 Rules of the Auditor General*, State of Florida 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 September 4, 2015, on our consideration of Florida Animal Friend, Inc.'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 Florida Animal Friend, Inc.'s internal control over financial reporting and compliance.

Rooder & Associates, PA

Certified Public Accountants
September 4, 2015

FLORIDA ANIMAL FRIEND, INC.
STATEMENT OF FINANCIAL POSITION
JUNE 30, 2015

Assets

Current Assets

Cash and cash equivalents \$ 667,030

Total Assets \$ 667,030

Liabilities and Net Assets

Liabilities

Accounts payable \$ 13,109

Grants payable 17,346

Deferred grant revenue 55,865

Total Liabilities 86,320

Net Assets

Unrestricted, undesignated 580,710

Temporarily restricted -

Permanently restricted -

Total Net Assets 580,710

Total Liabilities and Net Assets \$ 667,030

Read Report of Independent Certified Public Accountants.
The accompanying notes are an integral part
of these financial statements.

FLORIDA ANIMAL FRIEND, INC.
STATEMENT OF ACTIVITIES AND CHANGES IN NET ASSETS
FOR THE YEAR ENDED JUNE 30, 2015

Revenues

License plate revenue	\$ 496,846
Contributions	5,029
Other grant revenue	3,375
Interest income	<u>524</u>

Total Revenues	<u>505,774</u>
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Expenses

<i>Program services</i>	<u>602,040</u>
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<i>Support services</i>	
Management and general	11,814
Fundraising	<u>55,177</u>

<i>Total Support Services</i>	<u>66,991</u>
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Total Expenses	<u>669,031</u>
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Total Change in Net Assets	<u>(163,257)</u>
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Net Assets, Beginning of year	<u>743,967</u>
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Net Assets, End of Year	<u><u>\$ 580,710</u></u>
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Read Report of Independent Certified Public Accountants.
The accompanying notes are an integral part
of these financial statements.

**FLORIDA ANIMAL FRIEND, INC.
STATEMENT OF FUNCTIONAL EXPENSES
FOR THE YEAR ENDED JUNE 30, 2015**

	Support Services				
	Program Services	Management and General	Fundraising	Total Support Services	Total Expenses
Grants to support spay/neuter efforts	\$ 600,040	\$ -	\$ -	\$ -	\$ 600,040
Animal friend license plate marketing	-	-	55,177	55,177	55,177
Management fees	-	8,000	-	8,000	8,000
Postage	-	323	-	323	323
Office supplies	-	306	-	306	306
Reviewer honoraria	2,000	-	-	-	2,000
Other professional fees	-	1,000	-	1,000	1,000
Insurance	-	1,480	-	1,480	1,480
Taxes and licenses	-	261	-	261	261
Board expenses	-	444	-	444	444
	<u>\$ 602,040</u>	<u>\$ 11,814</u>	<u>\$ 55,177</u>	<u>\$ 66,991</u>	<u>\$ 669,031</u>
Total Expenses	<u>\$ 602,040</u>	<u>\$ 11,814</u>	<u>\$ 55,177</u>	<u>\$ 66,991</u>	<u>\$ 669,031</u>

Read Report of Independent Certified Public Accountants.
The accompanying notes are an integral part
of these financial statements.

**FLORIDA ANIMAL FRIEND, INC.
STATEMENT OF CASH FLOWS
FOR THE YEAR ENDED JUNE 30, 2015**

CASH FLOWS FROM OPERATING ACTIVITIES

Change in net assets	<u>\$ (163,257)</u>
Adjustments to reconcile operating income (loss) to net cash provided by (used in) operating activities:	
Increase (decrease) in accounts payable	8,071
Increase (decrease) in grants payable	17,346
Increase (decrease) in deferred grant revenue	<u>(3,375)</u>
 Total Adjustments	 <u>22,042</u>
 Net Cash Provided by (Used in) Operating Activities	 <u>\$ (141,215)</u>
 Cash and cash equivalents, beginning of year	 <u>808,245</u>
 Cash and cash equivalents, end of year	 <u><u>\$ 667,030</u></u>

Read Report of Independent Certified Public Accountants.
The accompanying notes are an integral part
of these financial statements.

FLORIDA ANIMAL FRIEND, INC.
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2015

NOTE A - DESCRIPTION OF ORGANIZATION

Florida Animal Friend, Inc. (the Organization) was incorporated in October 2005 in an effort to help end pet overpopulation in the State of Florida. In 2004, at the Legislative Session, a Florida State Senator sponsored a bill for an animal license plate in which the proceeds raised would provide education on the benefits of spaying and neutering pets, as well as financial assistance to not-for-profit spay/neuter programs across the State of Florida. Soon after, the Florida Animal Control Association, the Florida Veterinary Medical Association, and the Humane Society of the United States started the Organization.

Funds raised from the sale of Animal Friend license plates are used to finance spay and neuter programs through the monetary grants across the State of Florida to help save the lives of countless unwanted cats and dogs by supporting not-for-profit organizations that offer free or low-cost spay and neuter services.

During the year ended June 30, 2015, the Organization received \$25 for each spay/neuter license plate that was purchased or renewed during the year.

NOTE B - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Basis of Presentation

The accompanying financial statements have been prepared on the accrual basis of accounting in accordance with generally accepted accounting principles. Net assets and revenues, expenses, gains, and losses are classified based on the existence or absence of donor-imposed restrictions. Accordingly, net assets of the Organization and changes therein are classified and reported as follows:

Unrestricted net assets - Net assets that are not subject to donor-imposed stipulations, including restricted contributions whose restrictions are met in the same reporting period.

Temporarily restricted net assets - Net assets subject to donor-imposed stipulations that may or will be met, either by actions of the Organization and/or the passage of time. When a restriction expires, temporarily restricted net assets are reclassified to unrestricted net assets and reported in the statement of activities as net assets released from restrictions.

Permanently restricted net assets - Net assets subject to donor-imposed stipulations that they be maintained permanently by the Organization. Generally the donors of these assets permit the Organization to use all or part of the income earned on any related investments for general or specific purposes.

At June 30, 2015, the Organization had no temporarily restricted or permanently restricted net assets.

The Organization receives substantially all of its revenue from the State of Florida Animal Friend license plate program. These funds are excluded from the definition of contributions in the accounting standards because they carry attributes of exchange transactions, and are therefore recorded as unrestricted net assets in the financial statements.

Read Report of Independent Certified Public Accountants.

FLORIDA ANIMAL FRIEND, INC.
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2015

NOTE B - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

Estimates

The preparation of the financial statements in conformity with U.S. generally accepted accounting principles requires management to make estimates and assumptions that affect certain reported amounts and disclosures. Accordingly, actual results may differ from those estimates.

License Plate Income

Revenues from Animal Friend License Plates are recorded based upon terms of the grantor allotment which generally provide that revenues are earned when the allowable costs of the specific grant provisions have been incurred. Revenues are subject to audit by the grantor and, if the examination results in a disallowance of any expenditure, repayment could be required. Management believes that all moneys have been earned as of June 30, 2015.

For the year ended June 30, 2015, approximately 99% of the Organization's unrestricted revenues are from one funding agency.

Cash and cash equivalents

For purposes of the statement of cash flows, cash and cash equivalents are defined as unrestricted cash on hand, amounts in depository accounts at the bank and money market funds.

Concentration of Credit Risk

The Organization places its cash with high-quality, creditworthy financial institutions. The Organization's cash held with financial institutions exceeded the FDIC \$250,000 insured limit at June 30, 2015 by \$142,318. Money market funds were fully insured by the SIPC.

Fair Value of Financial Measurements

Professional standards require disclosure of an estimated fair value of certain financial instruments. The Organization's significant financial instruments are cash and cash equivalents. For these financial instruments, carrying values approximate fair value.

Functional Allocation of Expenses

The cost of providing the Organization's program has been summarized on a functional basis in the statement of functional expenses. Salaries and other expenses that are associated with a specific program are charged directly to that program. Salaries and other expenses that benefit more than one functional area are allocated based on the relative benefit provided.

Income Tax Status

Income taxes are not provided for in the financial statements since the Organization is exempt from federal and state income taxes under section 501(c)(3) of the Internal Revenue Code and similar state provisions. The Organization is treated as a public supported organization, and not as a private foundation. Management is not aware of any activities that would jeopardize the Organization's tax exempt status.

Read Report of Independent Certified Public Accountants.

FLORIDA ANIMAL FRIEND, INC.
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2015

NOTE B - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

Income Tax Status (continued)

The Organization accounts for uncertain tax positions, if any, in accordance with FASB Accounting Standards Codification Section 740. In accordance with these professional standards, the Organization recognizes tax positions only to the extent that Management believes it is “more likely than not” that its tax positions will be sustained upon IRS examination. Management believes that it has no uncertain tax positions that qualify for either recognition or disclosure in the financial statements for the year ended June 30, 2015.

The Organization believes that its income tax filing positions will be sustained upon examination and does not anticipate any adjustments that would result in a material adverse affect on the Organization’s financial condition, change in net assets or cash flows. Accordingly, the Organization has not recorded any reserves, or related accruals for interest and penalties for uncertain income tax positions at June 30, 2015.

The Organization is subject to routine audits by taxing jurisdictions; however, there are currently no audits for any tax periods in progress. The Organization believes it is no longer subject to income tax examinations for fiscal years ending prior to June 30, 2012.

The Organization’s policy is to classify income tax related interest and penalties in interest expense and other expenses, respectively.

NOTE C- RELATED PARTY TRANSACTIONS

During the year ended June 30, 2015 the Organization used the services of a management company to provide bookkeeping and management services to the Organization. The Owner of the management company served as Executive Director of the Organization during the year ended June 30, 2015. The Organization paid the management company \$8,419 for its services and reimbursement for the purchase of office supplies.

NOTE D – SUBSEQUENT EVENTS

Management has evaluated subsequent events through September 4, 2015, the date the financial statements were available to be issued.

Read Report of Independent Certified Public Accountants.

SUPPLEMENTARY INFORMATION AND OTHER REPORTS

**FLORIDA ANIMAL FRIEND, INC.
 SCHEDULE OF EXPENDITURES OF STATE FINANCIAL ASSISTANCE
 FOR THE YEAR ENDED JUNE 30, 2015**

<u>Description</u>	<u>CSFA No.</u>	<u>Contract No.</u>	<u>State Expenditures</u>	<u>Payments to Grantees</u>
<u>GRANTOR/PASS-THROUGH GRANTOR/PROGRAM TITLE</u>				
<u>STATE ASSISTANCE</u>				
FLORIDA DEPARTMENT OF HIGHWAY SAFETY AND MOTOR VEHICLES				
Animal Friend License Plate	76.076	-	\$ 669,031	\$ 600,040
			<u>\$ 669,031</u>	<u>\$ 600,040</u>

NOTE 1. Basis of Presentation

The accompanying schedule of expenditures of state financial assistance includes the state grant activity of Florida Animal Friend, Inc. 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 Auditor General, State of Florida. Therefore, some amounts presented in this schedule may differ from amounts presented in, or used in the presentation of, the basic financial statements.

**REPORT OF INDEPENDENT CERTIFIED PUBLIC ACCOUNTANTS
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**

To Florida Animal Friend, Inc.
Tampa, 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 Florida Animal Friend, Inc. (the Organization), which comprise the statement of financial position as of June 30, 2015, and the related statements of activities and change in net assets, and cash flows for the year then ended, and the related notes to the financial statements, and have issued our report thereon dated September 4, 2015.

Internal Control Over Financial Reporting

In planning and performing our audit of the financial statements, we considered the Organization'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 opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the Organization's internal control. Accordingly, we 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 Organization'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 the Organization'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*.

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 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.

Rooder & Associates, PA

Certified Public Accountants
September 4, 2015

**REPORT OF INDEPENDENT CERTIFIED PUBLIC ACCOUNTANTS
ON COMPLIANCE FOR EACH MAJOR STATE PROJECT AND REPORT
ON INTERNAL CONTROL OVER COMPLIANCE REQUIRED BY
CHAPTER 10.650, RULES OF THE AUDITOR GENERAL**

To Florida Animal Friend, Inc.
Tampa, Florida

Report on Compliance for Each Major State Project

We have audited Florida Animal Friend, Inc.'s (the Organization) 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 each of the Organization's major State projects for the year ended June 30, 2015. The Organization's major State projects 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 State projects.

Auditor's Responsibility

Our responsibility is to express an opinion on compliance for each of the Organization'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, 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 a major 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 we considered necessary in the circumstances.

We believe that our audit provides a reasonable basis for our opinion on compliance for each major State project. However, our audit does not provide a legal determination of the Organization's compliance.

Opinion on Each Major State Project

In our opinion, the Organization 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 State projects for the year ended June 30, 2015.

Report on Internal Control Over Compliance

Management of the Organization is responsible for establishing and maintaining effective internal control over compliance with types of compliance requirements referred to above. In planning and performing our audit of compliance, we considered the Organization's internal control over compliance with the types of requirements that could have a direct and material effect on each major State project to determine the auditing procedures that are appropriate in the circumstances for the purpose of expressing an opinion on compliance for each 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 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 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 weakness, 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 purpose.

Rooder & Associates, PA

Certified Public Accountants
September 4, 2015

FLORIDA ANIMAL FRIEND, INC.
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
YEAR ENDED JUNE 30, 2015

A. SUMMARY OF AUDIT RESULTS

1. The auditor's report expresses an unmodified opinion on the basic financial statements of Florida Animal Friend, Inc. (the Organization).
2. There were no significant deficiencies disclosed during the audit of the basic financial statements.
3. No instances of noncompliance material to the basic financial statements of the Organization were disclosed during the audit of the basic financial statements.
4. There were no significant deficiencies disclosed during the audit of the major state financial assistance projects.
5. The auditor's report on compliance for the major state financial assistance projects for the Organization expresses an unmodified opinion.
6. There were no audit findings relative to the major state financial assistance projects to the Organization.
7. The projects tested as major state financial assistance projects included:

Florida Department of Highway Safety and Motor Vehicles

76.076 Animal Friend License Plate \$ 669,031

8. The threshold for distinguishing Type A and Type B projects was \$200,709 for state financial assistance projects.

B. FINDINGS – FINANCIAL STATEMENTS AUDIT

NONE

C. FINDINGS AND QUESTIONED COSTS – MAJOR STATE FINANCIAL ASSISTANCE PROJECTS

NONE

D. OTHER ISSUES

NONE

E. PRIOR YEAR FINDING

NONE

F. MANAGEMENT LETTER – CHAPTER 10.650, RULES OF THE AUDITOR GENERAL, STATE OF FLORIDA

NO ITEMS REQUIRED TO BE REPORTED

**FLORIDA ANIMAL FRIEND, INC.
CORRECTIVE ACTION PLAN
YEAR ENDED JUNE 30, 2015**

Florida Animal Friend, Inc. respectfully submits the following corrective action plan for the year ended June 30, 2015.

Contact person responsible for corrective action:

Ms. Lois Kostroski
Florida Animal Friends, Inc.
15619 Premiere Drive, Suite 101
Tampa, FL 33624

A. SUMMARY OF AUDIT RESULTS

This section does not include any findings and is therefore not addressed.

B. FINDINGS – FINANCIAL STATEMENT AUDIT

NONE

C. FINDINGS – MAJOR STATE FINANCIAL ASSISTANCE PROJECTS

NONE

D. OTHER ISSUES

NONE

E. PRIOR YEAR FINDINGS

NONE

F. MANAGEMENT LETTER - CHAPTER 10.650, RULES OF THE AUDITOR GENERAL, STATE OF FLORIDA

NO ITEMS WERE REPORTED, THEREFORE NOT ADDRESSED