

**HOPE AND HELP CENTER
OF CENTRAL FLORIDA, INC.**

**FINANCIAL STATEMENTS
AND SUPPLEMENTARY INFORMATION**

Year Ended June 30, 2015

HOPE AND HELP CENTER OF CENTRAL FLORIDA, INC.

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INDEPENDENT AUDITOR'S REPORT

The Board of Directors
Hope and Help Center of Central Florida, Inc.

Report on the Financial Statements

We have audited the accompanying financial statements of Hope and Help Center of Central Florida, 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 misstatements, 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 Hope and Help Center of Central Florida, 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 accompanying schedule of expenditures of federal and state awards 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 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 December 18, 2015, on our consideration of Hope and Help Center of Central Florida, 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 Hope and Help Center of Central Florida, Inc.'s internal control over financial reporting and compliance.



Winter Park, Florida
November 18, 2015

HOPE AND HELP CENTER OF CENTRAL FLORIDA, INC.
STATEMENT OF FINANCIAL POSITION
June 30, 2015

ASSETS	
Cash and cash equivalents	\$ 57,884
Investments	67,094
Grants and awards receivable	152,897
Contributions receivable	65
Other receivables	25,029
Prepaid expenses	26,037
Deposits	6,907
Property and equipment	192,214
TOTAL ASSETS	\$ 528,127
LIABILITIES	
Line of credit payable	\$ 120,000
Accounts payable	105,165
Accrued expenses	84,463
Deferred revenue	12,600
Refundable advances	85,895
TOTAL LIABILITIES	408,123
NET ASSETS	
Unrestricted	62,112
Temporarily restricted	57,892
TOTAL NET ASSETS	120,004
TOTAL LIABILITIES AND NET ASSETS	\$ 528,127

See accompanying notes to financial statements.

HOPE AND HELP CENTER OF CENTRAL FLORIDA, INC.
STATEMENT OF ACTIVITIES
Year Ended June 30, 2015

	Unrestricted	Temporarily Restricted	Total
REVENUES, GAINS, AND OTHER SUPPORT			
Federal financial assistance	\$ 1,308,694	\$ -	\$ 1,308,694
State financial assistance	1,052,730	-	1,052,730
Project AIDS Care (Medicaid) Services	75,700	-	75,700
Program revenue	43,941	-	43,941
Investment income	282	-	282
Net unrealized gain/(loss) on investments	12,629	-	12,629
Contributions	73,735	57,827	131,562
In-kind contributions	21,600	-	21,600
Special events	599,340	-	599,340
Less: Direct benefit costs	(279,427)	-	(279,427)
Other income	9,810	-	9,810
Net assets released from restrictions	168,130	(168,130)	-
TOTAL REVENUES, GAINS, AND OTHER SUPPORT	3,087,164	(110,303)	2,976,861
EXPENSES			
Program services:			
Medical case management and peer review	552,176	-	552,176
Non-medical case management	223,234	-	223,234
Health insurance continuation	1,373,759	-	1,373,759
Prevention	519,849	-	519,849
Other client services	60,670	-	60,670
Total program services	2,729,688	-	2,729,688
Supporting services:			
General administration	360,290	-	360,290
Fundraising and development	164,925	-	164,925
TOTAL EXPENSES	3,254,903	-	3,254,903
CHANGE IN NET ASSETS	(167,739)	(110,303)	(278,042)
NET ASSETS AT BEGINNING OF YEAR	229,851	168,195	398,046
NET ASSETS AT END OF YEAR	\$ 62,112	\$ 57,892	\$ 120,004

See accompanying notes to financial statements.

HOPE AND HELP CENTER OF CENTRAL FLORIDA, INC.
STATEMENT OF FUNCTIONAL EXPENSES
Year Ended June 30, 2015

	Medical Case Management & Peer Support	Non-Medical Case Management	Health Insurance Continuation	Prevention	Other Client Services	Total Program Services	General Administration	Fundraising and Development	Total
Personnel costs	\$ 469,264	\$ 171,147	\$ 154,887	\$ 416,120	\$ 47,041	\$ 1,258,459	\$ 202,455	\$ 130,945	\$ 1,591,859
Advertising	-	-	-	216	-	216	786	4,351	5,353
Bank fees	-	-	-	-	-	-	-	3,872	3,872
Computer services	238	-	1,561	-	-	1,799	1,799	-	3,598
Contracted services	-	-	2,000	5,515	-	7,515	76,755	4,728	88,998
Corporate expenses	81	-	309	216	-	606	5,471	300	6,377
Depreciation	-	-	-	-	-	-	20,908	-	20,908
Direct client assistance	-	-	1,192,890	-	938	1,193,828	-	-	1,193,828
Donated facilities	7,200	14,400	-	-	-	21,600	-	-	21,600
Equipment rental and maintenance	10,880	11,032	7,712	6,227	1,047	36,898	18,957	1,732	57,587
Indirect costs from general admin	23,168	8,450	7,647	34,762	2,322	76,349	(82,814)	6,465	-
Insurance	-	-	-	-	-	-	21,789	-	21,789
Interest expense	-	-	-	-	-	-	5,660	-	5,660
Internet	2,483	1,498	556	3,144	143	7,824	5,326	632	13,782
Investment expense	-	-	-	-	-	-	300	-	300
Mileage, parking and tolls	5,031	964	339	8,880	40	15,254	323	765	16,342
Miscellaneous	-	-	-	-	-	-	7,564	-	7,564
Postage	47	4	3,022	-	-	3,073	699	94	3,866
Professional services	-	-	-	-	-	-	21,561	275	21,836
Rent & occupancy	21,333	13,006	2,604	15,333	1,840	54,116	5,398	-	59,514
Repair and maintenance-facilities	39	24	2	68	-	133	9,944	54	10,131
Seminars	2,934	-	-	3,548	-	6,482	1,096	569	8,147
Staff training	-	-	-	-	-	-	1,694	-	1,694
Subscriptions and memberships	-	-	-	-	-	-	697	-	697
Supplies	1,855	1,063	-	22,031	7,267	32,216	8,887	9,475	50,578
Telephone	6,154	1,284	230	3,789	32	11,489	14,970	668	27,127
Utilities	1,469	362	-	-	-	1,831	10,065	-	11,896
	<u>\$ 552,176</u>	<u>\$ 223,234</u>	<u>\$ 1,373,759</u>	<u>\$ 519,849</u>	<u>\$ 60,670</u>	<u>\$ 2,729,688</u>	<u>\$ 360,290</u>	<u>\$ 164,925</u>	<u>\$ 3,254,903</u>

See accompanying notes to financial statements.

HOPE AND HELP CENTER OF CENTRAL FLORIDA, INC.
STATEMENT OF CASH FLOWS
Year Ended June 30, 2015

Cash flows from operating activities:	
Net loss	\$ (278,042)
Adjustments to reconcile net loss to net cash used by operating activities:	
Depreciation	20,908
Unrealized gain on investments	(12,629)
(Increase) decrease in operating assets	
Grants and awards receivable	95,197
Contributions receivable	800
Other receivables	(3,868)
Prepaid expenses and deposits	20,954
Increase (decrease) in operating liabilities	
Accounts payable	62,179
Accrued expenses	(20,697)
Deferred revenue	(13,500)
Refundable advances	(43,049)
Net cash used by operating activities	<u>(171,747)</u>
Cash flows from investing activities:	
Investment fees paid out of investment account	300
Reinvestment of dividends	(152)
Investment donation received	(5,129)
Net cash used by investing activities	<u>(4,981)</u>
Cash flows from financing activities:	
Principal payment on line of credit	(5,000)
Net cash used by financing activities	<u>(5,000)</u>
Net decrease in cash and cash equivalents	(181,728)
Cash and cash equivalents at beginning of year	<u>239,612</u>
Cash and cash equivalents at end of year	<u><u>\$ 57,884</u></u>

Supplemental disclosure required for cash flow information:

- (1) Cash paid during the year for:
- | | |
|--------------|----------|
| Interest | \$ 5,660 |
| Income taxes | \$ - |
- (2) There were no non-cash investing and financing activities for the year ended June 30, 2015.

See accompanying notes to financial statements.

HOPE AND HELP CENTER OF CENTRAL FLORIDA, INC.
NOTES TO FINANCIAL STATEMENTS
June 30, 2015

NOTE A – NATURE OF OPERATIONS AND SIGNIFICANT ACCOUNTING POLICIES

Organization and Nature of Activities

Hope and Help Center of Central Florida, Inc. (the Center) is a not-for-profit corporation founded to provide education, referral and resource services for individuals located in the Central Florida area that are affected by Human Immunodeficiency Virus (HIV) or Acquired Immune Deficiency Syndrome (AIDS). Services include medical case management and peer mentoring, education, food pantry, emergency financial assistance, prevention, HIV testing and counseling, youth outreach, AIDS Insurance Continuation Program (AICP), and pharmacy eligibility.

A significant amount of the Center's support is received in the form of Federal, State and local funding.

Basis of Accounting

The accompanying financial statements have been prepared on the accrual basis of accounting.

Financial Statement Presentation

The financial statements are presented in accordance with the Financial Accounting Standards Board Accounting Standards Codification 958 (FASB ASC 958), *Financial Statements of Not-for-Profit Organizations*. The Center reports 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.

Unrestricted net assets represent revenues and expenses related to the operation and management of the Center's primary programs and supporting services. If funds are raised and set aside by the Board for future use, these are considered unrestricted. Temporarily restricted contributions that are expended for their restricted purpose in the same reporting period as received may be recorded as unrestricted.

Temporarily restricted net assets represent resources available for use, but expendable only for the purposes specifically stated by the donor.

Permanently restricted net assets are assets subject to donor-imposed stipulations that may be maintained permanently by the Center. Generally, the donors of these assets permit the Center to use all or part of the income earned on any related investments for general or specific purposes. As of June 30, 2015, the Center had no permanently restricted net assets.

Federal, state and local grants are accounted for as unrestricted, exchange transactions. Income from these and other exchange transactions is deferred and recognized over the period to which it is related.

HOPE AND HELP CENTER OF CENTRAL FLORIDA, INC.
NOTES TO FINANCIAL STATEMENTS
June 30, 2015

NOTE A – NATURE OF OPERATIONS AND SIGNIFICANT ACCOUNTING POLICIES,
CONTINUED

Cash and Cash Equivalents

For purposes of reporting cash flow, cash and cash equivalents include money market accounts and any highly liquid debt instruments purchased with a maturity of three months or less.

Concentration of Credit Risk

The Center maintains its cash deposits at banks and a brokerage firm. Cash deposits in the banks may, at times, exceed federally insured limits. Cash deposits in the brokerage firm are not federally insured. The Center has not experienced any losses in its cash and cash equivalents, and believes that there is no significant risk with respect to these deposits.

Investments

The Center reports investments at market value as of the statement of financial position date. Investment income and realized and unrealized gains and losses are reported as increases or decreases in unrestricted net assets absent any donor restrictions.

Advertising

The Center follows the policy of charging the costs of advertising to expense as incurred.

Grants and Awards Receivable

Grants and awards receivable represents amount due from federal, state and local funding. The Center accounts for potential losses in these receivables utilizing the allowance method. In reviewing aged receivables, the Center considers its knowledge of the funding source, historical activity and current economic conditions in establishing an allowance for doubtful accounts. Management believes that all grants and awards receivable are fully collectible. Accordingly, no allowance for doubtful grants and award receivable is required.

Contributions

Contributions are recognized when the donor makes a promise to give to the Center that is, in substance, unconditional. Contributions that are restricted by the donor are reported as increases in unrestricted net assets if the restrictions expire in the fiscal year in which the contributions are recognized. All other donor-restricted contributions are reported as increases in temporarily or permanently restricted net assets depending on the nature of the restrictions. When a restriction expires, temporarily restricted net assets are reclassified to unrestricted net assets.

HOPE AND HELP CENTER OF CENTRAL FLORIDA, INC.
NOTES TO FINANCIAL STATEMENTS
June 30, 2015

NOTE A – NATURE OF OPERATIONS AND SIGNIFICANT ACCOUNTING POLICIES,
CONTINUED

Contributions Receivable

Contributions receivable represents unconditional promises to give to the Center. The receivable is shown net of an allowance for doubtful accounts. The allowance is estimated based on the Center's historical performance and current economic conditions, taking into consideration the age of past due receivables. Periodically, management evaluates the receivables and writes off any amounts considered uncollectible. At June 30, 2015, net contributions receivable, after an allowance for doubtful accounts of \$18,410, is \$65.

Donated Services

Donated services are recognized as contributions if the services (1) create or enhance nonfinancial assets or (2) require specialized skills, are performed by people with those skills, and would otherwise be purchased by the Center. For the year ended June 30, 2015, no such services were provided. Volunteers also provide services that are not recognized as contributions in the financial statements since the recognition criteria were not met.

Property and Equipment

Property and equipment are stated at cost and are depreciated over their estimated useful lives of from three to thirty years using the straight-line method. The Center accounts for planned major maintenance activities with the direct expensing method.

Impairment of Long-Lived Assets

The Center adheres to the Property, Plant and Equipment Topic of the FASB ASC to account for the impairment of long-lived assets. This statement requires, among other things, that entities identify events or changes in circumstances that indicate that the carrying amount of an asset may not be recoverable. This statement had no effect on the financial statements of the Center since no assets were considered to be impaired for the year ended June 30, 2015.

Deferred Revenue

Support collected in advance of special events is deferred until the event is held and the cost of the event is incurred. The support is recorded as deferred revenue.

Functional Allocation of Expenses

The costs of various programs and supporting services have been summarized on a functional basis. Accordingly, certain costs have been allocated among the programs and supporting services benefited.

HOPE AND HELP CENTER OF CENTRAL FLORIDA, INC.
NOTES TO FINANCIAL STATEMENTS
June 30, 2015

NOTE A – NATURE OF OPERATIONS AND SIGNIFICANT ACCOUNTING POLICIES,
CONTINUED

Use of estimates

The preparation of financial statements in conformity with generally accepted accounting principles requires management to make estimates and assumptions that affect the reported amount of assets and liabilities and disclosure of contingent assets and liabilities at the date of the financial statements and the reported amounts of revenues and expenses during the reporting period. Actual results could differ from those estimates.

Date of Management's Review

Subsequent events were evaluated through November 18, 2015, which is the date the financial statements were available to be issued.

Income Taxes

The Center is exempt from federal income tax under Section 501(c)(3) of the Internal Revenue Code and therefore, no provision for federal or state income taxes has been recorded. The Center is not aware of any activities that would jeopardize its tax-exempt status or that are subject to tax on unrelated business income, excise or other taxes. The Center has been determined by the Internal Revenue Service not to be a private foundation within the meaning of Section 509(a) of the Internal Revenue Code.

The Center accounts for uncertain tax positions, if any, in accordance with ASC Section 740. In accordance with these professional standards, the Center recognized 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 Center 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 Center's financial position, changes in net assets or cash flows. Accordingly, the Center has not recorded any reserves, or related accruals for interest and penalties for uncertain income tax positions at June 30, 2015.

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

The Center's policy is to classify income tax related interest and penalties in interest expense and other expenses, respectively. There were no interest or penalties to the Internal Revenue Service recorded for the year ended June 30, 2015.

HOPE AND HELP CENTER OF CENTRAL FLORIDA, INC.
 NOTES TO FINANCIAL STATEMENTS
 June 30, 2015

NOTE A – NATURE OF OPERATIONS AND SIGNIFICANT ACCOUNTING POLICIES,
 CONTINUED

Fair Value of Financial Instruments

The Center's financial instruments are cash and cash equivalents, investments, receivables, line of credit payable, accounts payable, and refundable advances. The recorded values of cash and cash equivalents, receivables, line of credit payable, accounts payable, and refundable advances approximate their fair values based on their short-term nature.

The recorded value of investments approximates fair value based on quoted market prices in active markets for identical assets (see Note G).

NOTE B – OTHER RECEIVABLES

Other receivables at June 30, 2015, consist of the following:

Employee advances and insurance receivable	\$ 24,729
Other	<u>300</u>
	<u>\$ 25,029</u>

NOTE C – PROPERTY AND EQUIPMENT

Property and equipment at June 30, 2015 consist of the following:

Land	\$ 103,500
Buildings and improvements	227,189
Furniture and equipment	230,710
Vehicles	<u>85,515</u>
	646,914
Less accumulated depreciation	<u>(454,700)</u>
	<u>\$ 192,214</u>

NOTE D – LINE OF CREDIT PAYABLE

The Center has a line of credit with a bank, which allows borrowings up to \$125,000. The line is secured by the Center's land and building in Winter Park, FL. Interest is payable monthly at the bank's prime rate plus 1%. The line is payable on demand. Principal payable at June 30, 2015 is \$120,000.

NOTE E – ACCRUED EXPENSES

The Center's accrued expenses are liabilities related to payroll obligations. Accrued expenses total \$84,463 at June 30, 2015.

HOPE AND HELP CENTER OF CENTRAL FLORIDA, INC.
NOTES TO FINANCIAL STATEMENTS
June 30, 2015

NOTE F – REFUNDABLE ADVANCES

The Center's refundable advances at June 30, 2015 are liabilities for grant funds received in advance. Refundable advances total \$85,895 at June 30, 2015.

NOTE G – FAIR VALUE MEASUREMENTS

FASB ASC 820, *Fair Value Measurements and Disclosures*, defines fair value as the price that would be received upon sale of an asset or paid upon transfer of a liability in an orderly transaction between market participants at the measurement date and in the principal or most advantageous market for that asset or liability. The fair value should be calculated based on assumptions that market participants would use in pricing the asset or liability, not on assumptions specific to the entity.

FASB ASC 820 specifies a hierarchy of valuation techniques based upon whether the inputs to those valuation techniques reflect assumptions other market participants would use based upon market data obtained from independent sources (observable inputs). In accordance with FASB ASC 820, the following summarizes the fair value hierarchy:

Level 1 Inputs: Unadjusted quoted market prices for identical assets and liabilities in an active market that the Company has the ability to access.

Level 2 Inputs: Inputs other than the quoted prices in active markets that are observable either directly or indirectly.

Level 3 Inputs: Inputs based on prices or valuation techniques that are both unobservable and significant to the overall fair value measurements.

FASB ASC 820 requires the use of observable market data, when available, in making fair value measurements. When inputs used to measure fair value fall within different levels of the hierarchy, the level within which the fair value measurement is categorized is based on the lowest level input that is significant to the fair value measurements.

Fair value of assets measured on a recurring basis at June 30, 2015 are as follows:

<u>Description</u>	<u>Fair Value</u>	Quoted Prices in Active Markets for Identical Assets (Level 1)	Significant Other Observable Inputs (Level 2)	Significant Unobservable Inputs (Level 3)
Investments	\$ 67,094	\$ 67,094	\$ -0-	\$ -0-
Total	\$ 67,094	\$ 67,094	\$ -0-	\$ -0-

HOPE AND HELP CENTER OF CENTRAL FLORIDA, INC.
 NOTES TO FINANCIAL STATEMENTS
 June 30, 2015

NOTE H–DONATED FACILITIES

The Center receives the use of six offices as a donation. The fair market value of the offices is estimated to each be \$300 per month. A total of \$21,600 is included in the accompanying financial statements for these donated facilities for the year ended June 30, 2015.

NOTE I–LEASE COMMITMENTS

The Center leases equipment under long-term non-cancelable operating leases with monthly lease amounts ranging from \$167 to \$1,890. Total lease expense for these leases was \$34,743 for the year ended June 30, 2015.

Future minimum lease payments under these leases are as follows:

<u>Year Ending June 30,</u>	
2016	\$ 34,743
2017	13,258
2018	<u>4,280</u>
	<u>\$ 52,281</u>

NOTE J–EMPLOYEE SAVINGS PLAN

The Center maintains a savings plan, available to substantially all employees, which permits participants to make contributions by salary reduction pursuant to section 401(k) of the Internal Revenue Code. The plan provides for discretionary contributions by the Center, of which the employees are fully vested after three years. The Center made no contributions to the plan for the year ended June 30, 2015.

NOTE K–TEMPORARILY RESTRICTED NET ASSETS

Temporarily restricted net assets at June 30, 2015 consist of the following:

Contributions received for future fundraisers and events	\$ 57,827
Contributions receivable for periods after June 30, 2015	<u>65</u>
	<u>\$ 57,892</u>

NOTE L–GOING CONCERN

The Center has experienced annual decreases in net assets since the year ended June 30, 2009. Net assets decreased from \$1,027,455 at June 30, 2008 to \$120,004 at June 30, 2015. Cash decreased from \$828,252 to \$57,884 during the same period. Meanwhile, the Center is showing a \$137,365 increase in net assets for the period July 1, 2015 to October 31, 2015. This includes profit from its largest fundraiser, which was held October 17, 2015. The profit, however, does not include all the expenses associated with that fundraiser.

HOPE AND HELP CENTER OF CENTRAL FLORIDA, INC.
NOTES TO FINANCIAL STATEMENTS
June 30, 2015

NOTE L—GOING CONCERN, CONTINUED

Management has plans to reduce expenses and increase revenue for the year ending June 30, 2016. They intend to close unprofitable locations, reduce employee benefits, and improve billing procedures. The Center has also hired a lobbyist, a grant writer, and a new development director. With these resources, the Center is expecting to obtain new state funds, obtain more profitable grants, and establish new fundraisers.

The Center's ability to continue as a going concern is dependent upon the success of management's plans. The accompanying financial statements do not include any adjustments that might be necessary related to the recoverability or classification of recorded assets or the amounts or classification of liabilities in the event management's plans are not successful.

SUPPLEMENTARY INFORMATION

HOPE AND HELP CENTER OF CENTRAL FLORIDA, INC.
SCHEDULE OF EXPENDITURES OF FEDERAL AND STATE AWARDS
Year Ended June 30, 2015

Grantor/Pass-Through Agency/Program title	Pass-through Grantor	Period of Award	Federal CFDA No/ State CSFA No.	Contract Number	Amount of Award	Expenditures
U.S. Department of Health and Human Services						
HIV Emergency Relief Project Grants, under Title XXVI of the Public Health Service Act, Part A, as amended by the Ryan White HIV/AIDS Treatment Extension Act of 2009						
Medical Case Management and Psychosocial Support Services/Peer Support & Non-Medical Case Management	(1)	3/1/14 to 2/28/15	93.914	Y13-143A-DG	634,560	\$ 418,867
Medical Case Management and Psychosocial Support Services/Peer Support & Non-Medical Case Management	(1)	3/1/15 to 2/29/16	93.914	Y13-143A	483,475	167,953
Special Health Services Mgt. (Drug Reimbursement-Co-Pay)	(1)	3/1/14 to 2/28/15	93.914	Y13-1026	158,243	109,579
Special Health Services Mgt. (Drug Reimbursement-Co-Pay)	(1)	3/1/15 to 3/31/15	93.914	Y13-1026	8,293	8,055
AICP - Health Insurance Premiums/Health Insurance Services and Third Party Administration	(1)	3/1/14 to 2/28/15	93.914	Y13-1026	158,243	3,500
AICP - Health Insurance Premiums/Health Insurance Services and Third Party Administration	(1)	3/1/15 to 3/31/15	93.914	Y13-1026	8,293	238
SPVS Mgt Health Affordable Care Act	(1)	4/1/14 to 2/28/15	93.914	Y14-1049-DG	90,000	63,487
SPVS Mgt Health Affordable Care Act	(1)	3/1/15 to 2/29/16	93.914	Y14-1049-DG	81,000	25,259
						<u>\$ 796,938</u>
HIV Care Formula Grants, under Title XXVI of the Public Health Service Act Part B, as amended by the Ryan White HIV/AIDS Treatment Extension Act of 2009						
Non-medical Case Management	(2)(3)	4/1/14 to 3/31/15	93.917	CODIF-4	37,500	\$ 32,439
Non-medical Case Management	(2)(3)	4/1/15 to 3/31/16	93.917	CODJE-R5	37,500	7,283
Pharmacy, Health Insurance Premiums and Administration	(2)(3)	7/1/14 to 6/30/15	93.917	CODJT-4	40,000	25,134
						<u>\$ 64,856</u>
HIV Prevention Activities-Health Department Based under the Public Health Service Act						
Expanded Testing Initiative	(3)	1/1/14 to 12/31/14	93.940	OA-192	75,000	\$ 37,500
Expanded Testing Initiative	(3)	1/1/15 to 12/31/15	93.940	OA-192	75,000	37,500
High Impact Prevention	(3)	1/1/14 to 12/31/14	93.940	CODHG	200,082	78,283
High Impact Prevention	(3)	1/1/15 to 12/31/15	93.940	CODHG	200,082	72,972
						<u>\$ 226,255</u>
HIV Prevention Activities-Non-Governmental Organization Based under the Public Health Services Act						
Centers for Disease Control and Prevention						
Project Start and POL Tests	-	7/1/14 to 6/30/15	93.939	5U65PS0002537-05	308,675	\$ 220,645
Subtotal - U.S. Department of Health and Human Services						<u>\$ 1,308,694</u>
Total Federal Awards						
						<u>\$ 1,308,694</u>
State of Florida General Revenue Fund						
AIDS Insurance Continuation Program - Health Insurance Premiums	(4)	7/1/2014 to 6/30/15	-	2014-2015	1,052,730	\$ 1,052,730
Subtotal - State of Florida						<u>\$ 1,052,730</u>
Total State Awards						
						<u>\$ 1,052,730</u>

Key to Pass-Through Entity Identifications:

(1) Orange County, Florida - Families, Health and Social Services Department
(2) Heart of Florida United Way

(3) State of Florida Department of Health
(4) Health Council of South Florida, Inc.

HOPE AND HELP CENTER OF CENTRAL FLORIDA, INC.
NOTES TO SCHEDULE OF EXPENDITURES OF FEDERAL AND STATE AWARDS
Year Ended June 30, 2015

NOTE A – BASIS OF PRESENTATION

The accompanying schedule of expenditures of federal and state awards (the Schedule) includes the federal and state activity of Hope and Help Center of Central Florida, Inc. under programs of the federal and state governments for the year ended June 30, 2015. The information in this Schedule is presented in accordance with the requirements of OMB Circular A-133, *Audits of States, Local Governments, and Non-Profit Organizations*, Section 215.97 of the Florida Statutes of the Florida Single Audit Act and Chapter 691-5, Rules of the Florida Department of Financial Services, Florida Administrative Code, Schedule of Expenditures of State Financial Assistance. Because the Schedule presents only a selected portion of the operation of Hope and Help Center of Central Florida, Inc., it is not intended to and does not present the financial position, changes in net assets, or cash flows of Hope and Help Center of Central Florida, Inc.

NOTE B – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

- (1) Expenditures reported on the Schedule are reported on the accrual basis of accounting. Such expenditures are recognized following the cost principles contained in OMB Circular A-122, *Cost Principles for Non-Profit Organizations*, wherein certain types of expenditures are not allowable or are limited as to reimbursement.
- (2) Pass-through entity identifying numbers are presented where available.

NOTE C – MAJOR PROGRAMS

Major programs are identified in the Summary of Auditor's Results section of the Schedule of Findings and Questioned Costs.

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

The Board of Directors
Hope and Help Center of Central Florida, Inc.

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 Hope and Help Center of Central Florida, 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 our report thereon dated November 18, 2015.

Internal Control over Financial Reporting

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

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 Hope and Help Center of Central Florida, Inc.'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.

A handwritten signature in black ink that reads "Keri Associates". The signature is written in a cursive, flowing style.

Winter Park, Florida
November 18, 2015

INDEPENDENT AUDITOR'S REPORT ON COMPLIANCE FOR EACH MAJOR FEDERAL PROGRAM AND MAJOR STATE PROJECT AND ON INTERNAL CONTROL OVER COMPLIANCE REQUIRED BY OMB CIRCULAR A-133 AND THE FLORIDA SINGLE AUDIT ACT

The Board of Directors
Hope and Help Center of Central Florida, Inc.

Report on Compliance for Each Major Federal Program and State Project

We have audited Hope and Help Center of Central Florida, Inc.'s compliance with the types of compliance requirements described in the *OMB Circular-A-133 Compliance Supplement* and in the State of Florida, State Projects Compliance Supplement, that could have a direct and material effect on each of Hope and Help Center of Central Florida, Inc.'s major federal programs and state projects for the year ended June 30, 2015. Hope and Help Center of Central Florida, Inc.'s major federal programs and 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 federal programs and state projects.

Auditor's Responsibility

Our responsibility is to express an opinion on compliance for each of Hope and Help Center of Central Florida, Inc.'s major federal programs and 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 OMB Circular A-133, *Audits of States, Local Governments, and Non-Profit Organizations* and Section 215.97 of the Florida Statutes of the Florida Single Audit Act. Those standards, OMB Circular A-133, and the Florida Single Audit Act 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 federal program or state project occurred. An audit includes examining, on a test basis, evidence about Hope and Help Center of Central Florida, Inc.'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 federal program and state project. However, our audit does not provide a legal determination of Hope and Help Center of Central Florida, Inc.'s compliance.

Opinion on Each Major Federal Program and State Project

In our opinion, Hope and Help Center of Central Florida, 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 and state projects for the year ended June 30, 2015.

Report on Internal Control over Compliance

Management of Hope and Help Center of Central Florida, 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 our audit of compliance, we considered Hope and Help Center of Central Florida, Inc.'s internal control over compliance with the types of compliance requirements referred to above. In planning and performing our audit of compliance, we considered Hope and Help Center of Central Florida, Inc.'s internal control over compliance with the types of requirements that could have a direct and material effect on each major federal program and 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 federal program and state project 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, we do not express an opinion on the effectiveness of Hope and Help Center of Central Florida, Inc.'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 or state project on a timely basis. *A material weakness in internal control over compliance* is a deficiency, or combination of deficiencies, in internal control over compliance, such that there is a reasonable possibility that material noncompliance with a type of compliance requirement of a federal program or state project will not be prevented, or detected and corrected, on a timely basis. *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 or 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 the results of that testing based on the requirements of OMB Circular A-133 and the Florida Single Audit Act. Accordingly, this report is not suitable for any other purpose.



Winter Park, Florida
November 18, 2015

HOPE AND HELP CENTER OF CENTRAL FLORIDA, INC.
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
Year Ended June 30, 2015

SUMMARY OF AUDITOR'S RESULTS

1. The auditor's report expresses an unmodified opinion on the financial statements of Hope and Help Center of Central Florida, Inc.
2. No significant deficiencies or material weaknesses 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 Hope and Help Center of Central Florida, Inc. were disclosed during the audit.
4. No significant deficiencies or material weaknesses relating to the audit of the major federal award program and the major state project are reported in the Independent Auditor's Report on Compliance for Each Major Federal Program and Major State Project and on Internal Control Over Compliance Required by OMB Circular A-133 and the Florida Single Audit Act.
5. The auditor's report on compliance for the major federal award program and major state project for Hope and Help Center of Central Florida, Inc. expresses an unmodified opinion on all major federal programs and major state projects.
6. There are no audit findings that are required to be reported in accordance with Section 510(a) of OMB Circular A-133 and Chapter 10.650, Rules of the Auditor General (See AG Rule 10.654(1)(h)(4)).
7. The program tested as a major federal program was the U.S. Department of Health and Human Services' CFDA #93.914 – HIV Emergency Relief Project Grants, under Title XXVI of the Public Health Service Act, Part A, as amended by the Ryan White HIV/AIDS Treatment Extension Act of 2009. The program tested as a major state project was the State of Florida General Revenue Fund – AIDS Insurance Continuation Program – Health Insurance Premiums.
8. The threshold for distinguishing between Types A and B Programs was \$300,000.
9. Hope and Help Center of Central Florida, Inc. was determined to be a low-risk auditee.

FINANCIAL STATEMENT FINDINGS

No matters reported.

FINDINGS AND QUESTIONED COSTS – MAJOR FEDERAL AWARD PROGRAM

No matters reported.

HOPE AND HELP CENTER OF CENTRAL FLORIDA, INC.
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
Year Ended June 30, 2015

FINDINGS AND QUESTIONED COSTS – MAJOR STATE PROJECT

No matters reported.

SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS

No Summary Schedule of Prior Audit Findings (see AG Rule 10.656(3)(d)(5)) is required because there are no prior audit findings related to federal programs or state projects.

**HOPE AND HELP CENTER
OF CENTRAL FLORIDA, INC.**

MANAGEMENT LETTER

June 30, 2015

The Board of Directors
Hope and Help Center of Central Florida, Inc.

We have audited the basic financial statements of Hope and Help Center of Central Florida, Inc. (the Center) as of and for the year ended June 30, 2015, and have issued our report thereon dated November 18, 2015. In planning and performing our audit of the basic financial statements of the Center, 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, we considered the Center's internal control over financial reporting (internal control) as a basis for designing our auditing procedures for the purpose of expressing our opinion on the basic financial statements, but not for the purpose of expressing an opinion on the effectiveness of the Center's internal control. Accordingly, we do not express an opinion on the effectiveness of the Center's internal control.

During our audit, we noted certain matters involving internal control and other operational matters that are presented for your consideration. These comments and recommendations, all of which have been discussed with the appropriate members of management, are intended to improve internal control or result in other operating efficiencies and are summarized on the attached schedule of observations.

Our audit procedures are designed primarily to enable us to form opinions on the basic financial statements, and therefore may not bring to light all weaknesses in policies or procedures that may exist. We aim, however, to use our knowledge of the Center's organization gained during our work to make comments and suggestions that we hope will be useful to you.

We would be pleased to discuss these comments and recommendations with you at any time.

This communication is intended solely for the information and use of management, the Board of Directors, and others within the Center, and is not intended to be and should not be used by anyone other than these specified parties.



Winter Park, Florida
November 18, 2015

HOPE AND HELP CENTER OF CENTRAL FLORIDA, INC.
SCHEDULE OF OBSERVATIONS
June 30, 2015

Going Concern

The Center has experienced annual decreases in net assets since the year ended June 30, 2009. Net assets decreased from \$1,027,455 at June 30, 2008 to \$120,004 at June 30, 2015. Cash decreased from \$828,252 to \$57,884 during the same period. Meanwhile, the Center is showing a \$137,365 increase in net assets for the period July 1, 2015 to October 31, 2015. This includes profit from the Headdress Ball held in October. The profit, however, does not include all the expenses associated with the Ball.

Management has plans to reduce expenses and increase revenue for the year ending June 30, 2016. Plans include closing unprofitable locations so that the Center has 2 locations instead of the current 7. The Center is also in the process of reducing employee benefits and improving billing procedures. In order to increase revenue, the Center has hired a lobbyist, a grant writer and a new development director. They expect the lobbyist to obtain significant new state grants in April 2016. The grant writer is applying for more grants, and the development director is working on new fundraisers.

The Center's ability to continue as a going concern, after the current fiscal year ending June 30, 2016, is dependent upon the success of management's plans. We recommend that the Board of Directors monitor the progress of the plans closely during the next few months.

Segregation of Duties

Although the small size of the Center's office staff limits the extent of separation of duties, we believe certain steps could be taken to separate incompatible responsibilities. The basic premise is that no one employee should have access to both physical assets and the related accounting records or to all phases of a transaction.

One of the most critical areas of separation is cash, where we noted the Accounts Payable/Accounts Receivable Clerk opens the mail, posts receipts to the computer, prepares deposit slips and electronically deposits checks. The mail she opens includes monthly bank statements. The Clerk also receives vendor invoices, and mails the payments to vendors. These procedures do not provide a proper segregation of duties, which is one of the critical elements of internal control.

The Center has mitigating control in that the Accountant generates the checks to be paid to vendors. In addition, neither the Accounts Payable/Accounts Receivable Clerk nor the Accountant is an authorized check signer. However, these controls cannot be totally relied upon to prevent or detect errors. In order to improve control over receipts and disbursements we recommend that someone with no accounting duties open and distribute the mail. The Accounts Payable/Accounts Receivable Clerk should not be doing this.

CDC Receipts

In performing testing of accounts receivable, it was noted that the Center was not up to date in posting CDC grant receipts to the computer. The money had been properly deposited to the Center's bank account, but it had not been recorded in the accounting records.

HOPE AND HELP CENTER OF CENTRAL FLORIDA, INC.
SCHEDULE OF OBSERVATIONS
June 30, 2015

This lack of timely recording results in financial statements that are not up to date. This affects the monthly financial information provided to the Board and information the Center needs to properly operate.

We recommend that CDC grant receipts be recorded in the accounting records as soon as received. The Center may consider giving this duty to the Accounts Receivable/Accounts Payable Clerk, since she records other receipts into the system.

Submission of Audit Report to State

The audit report must be submitted to the State of Florida within the earlier of 30 days after receipt of the report from the auditors or nine months after the end of the fiscal year. For the year ended June 30, 2014, the audit report was due by March 31, 2014. However, the Center submitted the audit report on May 29, 2014. This was the third year in a row that the Center missed the filing date for its audit report.

On August 4, 2015, the Florida Department of Health notified the Center that future audit reports must be timely submitted in order to avoid sanctions for late filing (see attached letter, paragraph #1). We recommend that the Center submit its audit report for the year ended June 30, 2015 to the State of Florida by the date due.

Pledges Receivable

The Center has approximately \$18,000 of old pledges receivable, which have been known to be uncollectible for at least a year. They were to be written off against the allowance for doubtful accounts during the year ended June 30, 2015. This was not done, however, and the receivables were still shown in the Center's accounting records as of June 30, 2015.

In order to properly show the amount of collectible pledges receivable, we recommend that the Center write off old, uncollectible pledges. This should be done no later than the end of the current fiscal year, June 30, 2016.

Special Events

In performing our audit for the year ended June 30, 2015, we noted that \$47,537 of Headdress Ball costs and \$7,757 of Aids Walk costs were charged to regular operating expenses instead of direct cost of the special event. This resulted in an overstatement of profit for those events, and an overstatement of operating expenses. We reclassified the costs in our audit adjustments.

We recommend that direct costs of special events be charged to the proper accounts, so that the Center can determine the true profit being made from those events.

Mission:

To protect, promote & improve the health of all people in Florida through integrated state, county & community efforts.



Rick Scott
Governor

John H. Armstrong, MD, FACS
State Surgeon General & Secretary

Vision: To be the Healthiest State in the Nation

August 4, 2015

Ms. Lisa Barr, Executive Director
Hope and Help Center of Central Florida, Inc.
1935 Woodcrest Drive
Winter Park, Florida 32792

RE: FYE 2014 Audit Report

Dear Ms. Barr:

We reviewed the audit report of Hope and Help Center of Central Florida, Inc. (Center) for the fiscal year ended June 30, 2014. Our review noted the following issues:

1. In accordance with *OMB Circular A-133 § .320(a)*, audit reports are due within the earlier of 30 days after receipt of the report from the auditors or nine months after the end of the fiscal year. We received the Center's audit report on May 29, 2015. The Center's audit was due within the earlier of 30 days after receipt of the audit or March 31, 2015. The Center has missed its filing date for audit report during the last three years. Please be advise that Single Audit Reporting Packages ("SARP") must be submitted to the Department in an electronic format. This will eliminate the need to submit multiple copies of the reporting package to the Contract Managers and various sections within the Department and will result in efficiencies and cost savings to the Coalition and the Department. Upon receipt, the SARP's will be posted to a secure server and accessible to Department staff. Please ensure that future audit reports, if required, are timely submitted. In order for the Coalition to avoid sanctions under *OMB Circular A-133 § .225* for late filing, please ensure that future audit reports, if required, are electronically and timely submitted.
2. The Center's Financial Statements reported deferred revenues and refundable advances totaling \$155,044 for the fiscal year ended June 30, 2014. Please provide us with a schedule that shows the funding source, contract number, dollar amount for these funds.
3. The Department provided \$37,500 in funding related to Contract OA192 and \$37,500 in funding related to Contract No. OA166 under CFDA No. 93.940 to the Center during the fiscal year 2014. The Center's Schedule of Expenditures of Federal Awards and State Financial Assistance (SEFA) did not report any expenditures related to these two contracts for the 2014 fiscal year. The SEFA did note two expenditures listed under Contract No. OA156 for \$37,500 each. Our records indicate that Contract No. OA156 was a Department contract that expired on December 31, 2012. Please clarify this discrepancy for us.
4. The audit report package did not contain a Management Letter or a notation on the Schedule of Findings and Questioned Costs that one was not required in accordance with *Rule 10.656(3)(e) of the Auditor General*. If a Management letter was issued, please forward the department a copy of the letter. Otherwise, please include the notation in any future schedule when required.

Florida Department of Health

Division of Administration • Bureau of Finance & Accounting
4052 Bald Cypress Way, Bin B-01 • Tallahassee, FL 32399-1729
PHONE: 850/245-4444 • FAX 850/412-1184

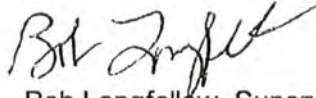
www.FloridasHealth.com

TWITTER: HealthyFLA
FACEBOOK: FLDepartmentofHealth
YOUTUBE: fldoh

Hope and Help Center of Central Florida, Inc.
Page Two
August 4, 2015

We would appreciate a written response to the issues noted above by September 4, 2015. Should you have any questions regarding the audit requirements or if we can be of additional assistance, please do not hesitate to contact David Draper at (850) 245-4444 ext. 3075.

Sincerely,



Bob Longfellow, Supervisor
Single Audit Review

BL/dd

cc: Edgardo Vazquezteal, Finance Director
Earl Hunt III
Joy Benjamin-Fieulleteau
Antonio Dawkins
Kenol Saint-Fort
Bob Longfellow
Jacquelyn Ross
David Draper