

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

FINANCIAL STATEMENTS
AS OF AND FOR THE YEAR ENDED JUNE 30, 2016
TOGETHER WITH REPORT OF INDEPENDENT ACCOUNTANT

**CHILD PROTECTION TEAM OF PALM BEACH, INC.
 FINANCIAL STATEMENTS
 AND ADDITIONAL INFORMATION
 JUNE 30, 2016**

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FINANCIAL STATEMENTS

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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, 2016, 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, 2016, 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 Title 2 U.S. *Code of Federal Regulations* (CFR) Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* and as required by Chapter 10.650, Rules of the Auditor General, 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 October 3, 2016, 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
October 3, 2016

CHILD PROTECTION TEAM OF PALM BEACH, INC.
STATEMENT OF FINANCIAL POSITION
JUNE 30, 2016

	FUNDS		
	UNRESTRICTED	TEMPORARILY RESTRICTED	TOTAL
<u>ASSETS</u>			
Cash	\$ 15,880	\$ 0	\$ 15,880
Grants & Other Receivables	108,902	0	108,902
Prepaid Expenses	1,263	0	1,263
Deposits	5,000	0	5,000
Leasehold Improvements & Equipment	300,196	0	300,196
Less Accumulated Depreciation	(134,741)	0	(134,741)
Total Assets	\$ 296,500	\$ 0	\$ 296,500
 <u>LIABILITIES</u>			
Accounts Payable	\$ 41,556	\$ 0	\$ 41,556
Accrued Expenses	66,022	0	66,022
Notes Payable	47,000	0	47,000
Total Liabilities	154,578	0	154,578
 <u>NET ASSETS</u>	 141,922	 0	 141,922
Total Liabilities & Net Assets	\$ 296,500	\$ 0	\$ 296,500

**CHILD PROTECTION TEAM OF PALM BEACH, INC.
STATEMENT OF ACTIVITIES
FOR THE YEAR ENDED JUNE 30, 2016**

	FUNDS		
	UNRESTRICTED	TEMPORARILY RESTRICTED	TOTAL
SUPPORT & REVENUE			
Grants Revenues	\$ 1,248,197	\$ 0	\$ 1,248,197
Program Revenues	104,630	0	104,630
Contributions	6,421	0	6,421
Fund Raising Events	500	0	500
Direct Expenses to Fund Raising Events	(0)	0	(0)
Interest	13	0	13
Other Revenues	690	0	690
Net Assets Released From Restriction	0	0	0
Total Revenue	1,360,451	0	1,360,451
EXPENSES			
Program Services	1,357,100	0	1,357,100
Support Services			
General & Administrative	37,059	0	37,059
Fund Raising	0	0	0
Total Support Services	37,059	0	37,059
Total Expenses	1,394,159	0	1,394,159
CHANGE IN NET ASSETS	(33,708)	0	(33,708)
BEGINNING NET ASSETS	175,630	0	175,630
ENDING NET ASSETS	\$ 141,922	\$ 0	\$ 141,922

Read Accompanying Notes

CHILD PROTECTION TEAM OF PALM BEACH, INC.
STATEMENT OF CASH FLOWS
FOR THE YEAR ENDED JUNE 30, 2016

	<u>UNRESTRICTED</u> <u>OPERATING</u>	<u>TEMPORARILY</u> <u>RESTRICTED</u>	<u>TOTAL</u>
CASH FLOWS FROM OPERATING ACTIVITIES:			
Grants & Contributions Received	1,272,100	0	1,272,100
Program Revenues Received	104,630	0	104,630
Fundraising Revenue Received	500	0	500
Other Revenue Received	690	0	690
Interest Received	13	0	13
Decrease In Deposits	15,000	0	15,000
Fundraising Expenses Paid	0	0	0
Operating Expenses Paid	(1,335,482)	0	(1,335,482)
Net Assets Released from Restriction	<u>0</u>	<u>0</u>	<u>0</u>
Net Cash Provided from Operating Activities	57,451	0	57,451
Cash Flows From Financing Activities:			
Increase In Debts	12,000	0	12,000
Cash Flows From Investing Activities:			
Increase in Fixed Assets	<u>(85,778)</u>	<u>0</u>	<u>(85,778)</u>
Net Increase (Decrease) In Cash	(16,327)	0	(16,327)
Beginning Balance of Cash & Cash Equivalents	<u>32,207</u>	<u>0</u>	<u>32,207</u>
Ending Balance of Cash & Cash Equivalents	<u>\$ 15,880</u>	<u>\$ 0</u>	<u>\$ 15,880</u>

Read Accompanying Notes

**CHILD PROTECTION TEAM OF PALM BEACH, INC.
STATEMENT OF FUNCTIONAL EXPENSES
FOR THE YEAR ENDED JUNE 30, 2016**

<u>EXPENSES</u>	<u>Program Services</u>	<u>General & Admin</u>	<u>Fund Raising</u>	<u>Total</u>
Building Main. & Occupancy	\$ 62,639	\$ 4,715	\$ 0	\$ 67,354
Communications & Utilities	21,473	1,616	0	23,089
Depreciation	20,899	1,599	0	22,498
Salaries, Benefits & Taxes	893,486	8,929	0	902,415
Equipment Rental & Maintenance	6,892	518	0	7,410
Insurance	13,085	985	0	14,070
Interest	527	0	0	527
Office	5,760	1,016	0	6,776
Professional Fees	293,673	17,681	0	311,354
Program Supplies	26,929	0	0	26,929
Travel	<u>11,737</u>	<u>0</u>	<u>0</u>	<u>11,737</u>
Total Expenses	<u>\$ 1,357,100</u>	<u>\$ 37,059</u>	<u>\$ 0</u>	<u>\$ 1,394,159</u>

Read Accompanying Notes

CHILD PROTECTION TEAM OF PALM BEACH, INC.
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2016

1. General Description of Activities and Significant Accounting Policies:

Child Protection Team of Palm Beach, Inc. (the "Organization") is incorporated as a not-for-profit organization exempt from income taxes under Section 501(c)(3) of the Internal Revenue Code. The Organization has been classified as a publicly supported organization that is not a private foundation under Section 509(a) of the Code. The Organization 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.

The significant accounting policies that follow are presented to enhance the usefulness of the financial statements to the reader.

Cash and Cash Equivalents

For purposes of the statements of cash flows, the Organization considers all highly liquid investments available for current use with an initial maturity of three months or less to be cash equivalents.

Promises to Give

Contributions are recognized when the donor makes a promise to give to the Organization 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 and are reported in the statement of activities as net assets released from restrictions.

The Organization uses the allowance method to determine uncollectible promises to give. The allowance is based on prior years' experience and management's analysis of specific promises made.

There are no promises to give receivables at June 30, 2016.

CHILD PROTECTION TEAM OF PALM BEACH, INC.
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2016

1. General Description of Activities and Significant Accounting Policies, Continued:

Property and Equipment

The Organization capitalizes property and equipment over \$1,000. Lesser amounts are expensed. Purchased property and equipment is capitalized at cost. Donations of property and equipment are recorded as contributions at their estimated fair value. Such donations are reported as unrestricted contributions 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 contributions. Absent donor stipulations regarding how long those donated assets must be maintained, the Organization reports expirations of donor restrictions when the donated or acquired assets are placed in service. The Organization reclassifies temporarily restricted net assets to unrestricted net assets at that time. Property and equipment are depreciated using the straight-line method over estimated useful lives ranging from five to thirty years.

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.

Contributions

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

Contributed Services

No amounts have been reflected in the financial statements for donated services. The Organization generally pays for services requiring specific expertise. However, many individuals volunteer their time and perform a variety of tasks that assist the Organization, but these services do not meet the criteria for recognition as contributed services.

Income Taxes

The Organization is a not-for-profit Organization that is exempt from income taxes under Section 501(c)(3) of the Internal Revenue Code and classified by the Internal Revenue Service as other than a private foundation.

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 and disclosures. Accordingly, actual results could differ from those estimates.

Functional Expenses

Expenses are allocated based on their proportionate share of total expenses.

CHILD PROTECTION TEAM OF PALM BEACH, INC.
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2016

2. Restrictions on Net Assets:

As of June 30, 2016, the Organization had no temporarily restricted or permanently restricted net assets.

3. Revenue Recognition

The Organization recognizes revenue from grants and contracts when earned and other revenues and contributions when received. Pledges or promises to give that are, in substance, unconditional are considered a basis for recording future revenue.

4. Accounts Receivable:

Management periodically reviews the grants and other receivable balances and provides an allowance for accounts which may be uncollectible. At June 30, 2016, there are \$108,902 account receivables and management has determined that all receivables are collectible; accordingly, there is no allowance for uncollectible accounts.

5. Summary of Fixed Assets and Depreciation

Furniture & Equipment	\$ 223,090
Leasehold Improvements	<u>77,106</u>
	300,196
Less Accumulated Depreciation	<u>134,741</u>
	<u>\$ 165,455</u>

6. Note Payable:

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, 2016 is \$47,000.

7. Concentration of Risks:

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.

8. 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, 2016, \$35,816 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, 2016

9. Grant Revenues:

Grant revenues for the year ended June 30, 2016 consist of the following:

Contract awarded by the State of Florida Department of Health under a fixed price arrangement	\$ 936,501
Contract awarded by the Palm Beach Board of Commissioners under a fixed price arrangement	177,750
Crime Victims Assistance awarded by the State of Florida Office of The Attorney General under cost reimbursement arrangements	64,848
Contract awarded by Lost Tree Village under a fixed price arrangement	38,974
Contract awarded by Palm Beach County Sheriff's Office. under a fixed price arrangement	10,000
Contract awarded by Ibis Charities Foundation under a fixed price arrangement	7,500
Contract awarded by Children's Healthcare Charity, Inc. under a fixed price arrangement	5,000
Contract awarded by Hermanowski Family Foundation under a fixed price arrangement	4,750
Contract awarded by Publix Super Markets Charities under a fixed price arrangement	1,000
Contract awarded by First Unitarian Universalist Congregation under a fixed price arrangement	<u>500</u>
Total grant revenues	\$ <u>1,246,823</u>

The State of Florida has a reversionary interest in tangible personal property acquired with grant funds (Note 5). Substantially all of the Organization's property and equipment was acquired using such grant funds.

CHILD PROTECTION TEAM OF PALM BEACH, INC.
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2016

10. Lease Commitment:

Minimum future lease commitments are as follows:

<u>Year Ending June 30</u>	<u>Amounts</u>
2017	\$ 64,111
2018	63,204

11. Date of Management Review:

Subsequent events have been evaluated through October 3, 2016, which is the date the financial statements were issued.

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, 2016**

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	CPX9A
			\$ 407,097
United States Department of Justice Passed through the State of Florida Office of the Attorney General Crime Victim Assistance	16.575	Victims Compensation Fund	104,630
	16.575	V15107	49,488
	16.575	V14107	<u>15,360</u>
Total expenditures of federal awards			<u>\$ 576,575</u>
STATE AGENCY NAME:			
Direct Projects:			
State of Florida Department of Health Medical Services for Abused and Neglected Children	*	64.006	CPX9A
			<u>529,404</u>
Total expenditures of state financial assistance			<u>\$ 529,404</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, 2016, 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 October 3, 2016.

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 the 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 Child Protection Team of Palm Beach, 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.

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
October 3, 2016

STEVEN J. CORSO

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INDEPENDENT AUDITOR'S REPORT ON COMPLIANCE FOR EACH MAJOR FEDERAL PROGRAM AND STATE PROJECT AND ON INTERNAL CONTROL OVER COMPLIANCE REQUIRED BY THE UNIFORM GUIDANCE AND CHAPTER 10.650, RULES OF THE AUDITOR GENERAL

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 Compliance Supplement* and Chapter 10.650, *Rules of the Auditor General* that could have a direct and material effect on each of Child Protection Team of Palm Beach, Inc.'s major federal programs and state projects for the year ended June 30, 2016. Child Protection Team of Palm Beach, 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 federal and state statutes, regulations, and the terms and conditions of its federal and state awards applicable to its federal and state 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 and state projects 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; the audit requirements of Title 2 U.S. *Code of Federal Regulations* Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance); and Chapter 10.650, *Rules of the Auditor General*. Those standards 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 or state project 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 and state project. 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 and State Project

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 and state projects for the year ended June 30, 2016.

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 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 the Uniform Guidance and 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, I do not express an opinion on the effectiveness of the Child Protection Team of Palm Beach, 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.

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 the Uniform Guidance and Chapter 10.650, Rules of the Auditor General. Accordingly, this report is not suitable for any other purpose.



Steven J. Corso, CPA.
West Palm Beach, FL
October 3, 2016

CHILD PROTECTION TEAM OF PALM BEACH, INC.
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
For the Year Ended June 30, 2016

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 Each Major Federal Program and State Project and on Internal Control over Compliance Required by the Uniform Guidance 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 state projects.
9. Child Protection Team of Palm Beach, Inc. was determined to be a low-risk auditee pursuant to the Uniform Guidance and Chapter 10.650, Rules of the Auditor General.

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, 2016

C. FINDINGS AND QUESTIONED COSTS – MAJOR FEDERAL PROGRAM AND STATE 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 the Uniform Guidance and Chapter 10.650, Rules of the Auditor General.