

**EVERGLADES AREA HEALTH
EDUCATION CENTER, INC**

FINANCIAL STATEMENTS
FOR THE YEAR ENDED JUNE 30, 2017

EVERGLADES ARE HEALTH EDUCATION CENTER, INC.
FINANCIAL STATEMENTS
AND ADDITIONAL INFORMATION
JUNE 30, 2017

TABLE OF CONTENTS

	<u>Pages</u>
FINANCIAL STATEMENTS	
Independent Auditor's Report	1-2
Statement of Financial Position	3
Statement of Activities	4
Statement of Cash Flows.....	5
Statement of Functional Expense.....	6
Notes to Financial Statements	7 – 10
SUPPLEMENTAL INFORMATION	
Supplemental Schedule of Expenditures of State Financial Assistance..	11
Notes to Expenditures of State Financial Assistance.....	12
INTERNAL CONTROLS AND COMPLIANCE	
Independent Auditors' Report on Internal Control over Financial Reporting and on Compliance and Other Matters Based on an Audit of Financial Statements Performed in Accordance with <i>Government Auditing Standards</i>	13-14
Independent Auditors' Report On Compliance with Requirements That Could Have a Direct and Material Effect on Each State Project and Chapter 10.650, Rules of the Auditor General.....	15-16
Schedule of Findings and Questioned Costs.....	17-18

FINANCIAL STATEMENTS

INDEPENDENT AUDITOR'S REPORT

To the Board of Directors of
Everglades Area Health Education Center, Inc.

Report on the Financial Statements

I have audited the accompanying financial statements of Everglades Area Health Education Center, Inc. (a nonprofit organization), which comprise the statement of financial position as of June 30, 2017, 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 Everglades Area Health Education Center, Inc. as of June 30, 2017, 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 state awards, 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 September 29, 2017, on my consideration of Everglades Area Health Education Center, 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 Everglades Area Health Education Center, Inc.'s internal control over financial reporting and compliance.

William Washington, CPA

William Washington, CPA
Riviera Beach, Florida
September 29, 2017

EVERGLADES AREA HEALTH EDUCATION CENTER, INC.
STATEMENT OF FINANCIAL POSITION
JUNE 30, 2017

	FUNDS		TOTAL
	<u>UNRESTRICTED</u>	<u>TEMPORARILY RESTRICTED</u>	
<u>ASSETS</u>			
Cash	\$ 1,313,483	\$	\$ 1,313,483
Grants & Other Receivables	217,514		217,514
Prepaid Exp.	3,290		3,290
Furniture & Equipment	9,524		9,524
Less Accumulated Depreciation	(9,524)		(9,524)
Total Assets	\$ 1,534,287	\$	\$ 1,534,287
 <u>LIABILITIES</u>			
Accounts Payable	\$ 7,708	\$	\$ 7,708
Accrued Expenses	18,206		18,206
Total Liabilities	25,914		25,914
 <u>NET ASSETS</u>	 1,508,373	 	 1,508,373
Total Liabilities & Net Assets	\$ 1,534,287	\$	\$ 1,534,287

Read Accompanying Notes

EVERGLADES AREA HEALTH EDUCATION CENTER, INC.
STATEMENT OF ACTIVITIES
FOR THE YEAR ENDED JUNE 30, 2017

	FUNDS		<u>TOTAL</u>
	<u>UNRESTRICTED</u>	<u>TEMPORARILY RESTRICTED</u>	
SUPPORT & REVENUE			
Grants Revenues	\$ 1,012,543	\$	\$ 1,012,543
Other Revenue	1,063		1,063
Interest Income	1,688		1,688
Total Revenue	1,015,294		1,015,294
EXPENSES			
Program Services	914,709		914,709
Support Services			
General & Administrative	148,530		148,530
Total Support Services	148,530		148,530
Total Expenses	1,063,239		1,063,239
CHANGE IN NET ASSETS	(47,945)		(47,945)
BEGINNING NET ASSETS	1,556,318		1,556,318
ENDING NET ASSETS	\$ 1,508,373	\$	\$ 1,508,373

Read Accompanying Notes

EVERGLADES AREA HEALTH EDUCATION CENTER, INC.
STATEMENT OF CASH FLOWS
FOR THE YEAR ENDED JUNE 30, 2017

	FUNDS		<u>TOTAL</u>
	<u>UNRESTRICTED</u>	<u>TEMPORARILY RESTRICTED</u>	
Cash Flows From Operating Activities:			
Donations & Grants Received	\$ 1,021,942	\$	\$ 1,021,942
Interest Received	1,688		1,688
Other Receipts	1,063		1,063
Operating Expenses Paid	(1,087,555)		(1,087,555)
Increase in Prepaid Expenses	<u>(3,290)</u>	<u> </u>	<u>(3,290)</u>
Net Cash Provided from Operating Activities:	<u>(66,152)</u>	<u> </u>	<u>(66,152)</u>
Net Increase In Cash	<u>(66,152)</u>	<u> </u>	<u>(66,152)</u>
Cash & Equivalent At Beginning of Year	<u>1,379,635</u>	<u> </u>	<u>1,379,635</u>
Cash & Equivalent At End of Year	<u>\$ 1,313,483</u>	<u>\$</u>	<u>\$ 1,313,483</u>
Reconciliation of Change In Net Assets			
Change In Net Assets	\$ (47,945)	\$	\$ (47,945)
Decrease in Grants & Other Receivables	9,399		9,399
Increase in Prepaid Expenses	(3,290)		(3,290)
Decrease in Payables & Accrued Expenses	<u>(24,316)</u>	<u> </u>	<u>(24,316)</u>
Net Cash Provided by Operating	<u>\$ (66,152)</u>	<u>\$</u>	<u>\$ (66,152)</u>

Read Accompanying Notes

EVERGLADES AREA HEALTH EDUCATION CENTER, INC.
STATEMENT OF FUNCTIONAL EXPENSES
FOR THE YEAR ENDED JUNE 30, 2017

<u>EXPENSES</u>	<u>Program Services</u>	<u>General & Admin</u>	<u>Fund Raising</u>	<u>Total</u>
Communications	\$ 9,171	\$ 2,293	\$	\$ 11,464
Consultant Services	220,605			220,605
Contract Services	61,421			61,421
Contributions - Network	15,144			15,144
Dues & Membership	1,926			1,926
Equipment Maintenance	2,658	664		3,322
Insurance	3,797	949		4,746
Marketing & Advertising	500			500
Office	7,574	2,525		10,099
Postage & Shipping	557	62		619
Printing	3,518			3,518
Professional Fees		4,900		4,900
Program Supplies	133,244			133,244
Rent	39,399	2,965		42,364
Travel	12,928	680		13,608
Utilities	2,313	174		2,487
Wages, Benefits & Taxes	<u>399,954</u>	<u>133,318</u>		<u>533,272</u>
Total Expenses	<u>\$ 914,709</u>	<u>\$ 148,530</u>	<u>\$</u>	<u>\$ 1,063,239</u>

Read Accompanying Notes

EVERGLADES AREA HEALTH EDUCATION CENTER, INC.
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2017

1. General Description of Activities and Significant Accounting Policies:

The Everglades Area Health Education Center, Inc. (the "Organization") is a nonprofit corporation organized on November 8, 1989 for the purpose of providing education and training programs for health professional in Southern Florida catchment area, consisting of ten contiguous counties. The Organization is primarily funded by "purchase of services" contracts with Nova Southeastern University, which is a prime recipient of U.S. Public Health Services and Florida Department of Health Area Health Education Centers program funds. Through Contractual agreements, the Organization also provides administrative and programmatic services in health education related organizations. The Organization is governed by a voluntary board of directors selected from the ten county area.

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 accounts receivable. The allowance is based on prior years' experience and management's analysis of specific promises made.

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.

EVERGLADES AREA HEALTH EDUCATION CENTER, INC.
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2017

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

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.

The Organization's Forms 990, *Return of Foundation Exempt from Income Tax*, for the three years ending 2014, 2015, and 2016 are subject to examination by the IRS, generally for three years after they are filed.

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.

2. Restrictions on Net Assets:

As of June 30, 2017, the Organization had no temporarily restricted or permanently restricted net assets.

3. Promises to Give:

Management periodically reviews the grants and accounts receivable balances and provides an allowance for accounts which may be uncollectible. At June 30, 2017, management has determined that all receivables are collectible; accordingly, there is no allowance for uncollectible accounts.

EVERGLADES AREA HEALTH EDUCATION CENTER, INC.
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2017

4. Support and Revenue Recognition:

The Organization's primary revenue is derived from "purchase of services" grant contracts with Nova Southeastern University. This revenue, which is susceptible to accrual, is recognized when it becomes measurable and available as net current assets. Other revenues are recorded on the accrual basis.

5. Summary of Fixed Assets and Depreciation:

The following is a schedule of property and equipment at June 30, 2017:

Equipment	9,524
Less Accumulated Depreciation	<u>(9,524)</u>
	<u>\$ 0</u>

6. Concentration of Risks:

The Organization receives a significant percentage of its funding from state grant contracts which must be periodically renewed. A significant funding policy change at either of these agencies could have an adverse effect on the Organization's operations.

7. Lease Commitment:

The Organization currently rents administrative facilities in West Palm Beach, Florida under the following lease arrangement:

- Office No. 102/104 was leased under a three year full service lease which expires on October 30, 2017. Minimum future lease commitments are as follows:

<u>Year Ending June 30</u>	<u>Amounts</u>
2018	\$13,600

8. Accrued Compensated Absences:

Employees with at least one full year of service are compensated for their unused annual leave upon termination. The Organization had a liability of \$18,063 for accrued payroll at June 30, 2017.

EVERGLADES AREA HEALTH EDUCATION CENTER, INC.
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2017

9. Retirement Benefits:

The Organization maintains a defined contribution 403(b) plan with Mutual of America. The plan is not subject to the requirements or ERISA or Internal Revenue Service regulations relating to qualified pension plans. Under this plan, the Organization makes contributions to the plan on behalf of eligible employees. Contribution levels have been established at 2% of employee compensation for all permanent full-time employees that choose not to contribute themselves. The Organization contributes 200% of the employee contributions up to a maximum of 10% of their compensation for those who make voluntary contributions. Under this plan, employees become participants upon completing a six-month probationary period and full vesting occurs after eighteen months of participation in the plan.

10. Evaluation of Subsequent Events:

Subsequent events have been evaluated through September 29, 2017, which is the date the financial statements were issued.

SUPPLEMENTAL INFORMATION

**EVERGLADES AREA HEALTH EDUCATION CENTER, INC.
 SCHEDULE OF EXPENDITURES OF
 STATE FINANCIAL ASSISTANCE
 FOR THE YEAR ENDED JUNE 30, 2017**

<u>State Grantor/Pass-through Grantor</u>	<u>CFDA/ CSFA Number</u>	<u>Contract Agreement Number</u>	<u>Expenditures</u>
STATE AGENCY NAME:			
Major Programs:			
State of Florida Department of Health			
-Area Health Education Centers			
Passed through Nova Southeastern University			
Tobacco Grant - Cessation	64.097	COTFS	\$ 706,678
Tobacco Grant - Training	64.112	COTFS	<u>235,560</u>
Total Tobacco Grant			<u>942,238</u>
Total expenditures of state financial assistance			<u>942,238</u>
Total financial assistance			<u>\$ 942,238</u>

Note: This schedule was prepared on the accrual basis of accounting.

EVERGLADES AREA HEALTH EDUCATION CENTER, INC.
NOTES TO EXPENDITURES OF STATE FINANCIAL ASSISTANCE
JUNE 30, 2017

Note A – Basis of Presentation

The accompanying Schedule of Expenditures of State Financial Assistance includes the State grant projects of Everglades Area Health Education Center, Inc. and is presented in accordance with the requirements of the Florida Single Audit Act and Chapter 10.650, Rules of the Auditor General. Grant expenditures are presented on the accrual basis of accounting.

Note B – Scope of Audit

Everglades Area Health Education Center, Inc. received federal awards of less than \$750,000, and is not required to have a federal single audit.

Note C – Local Match

There is no local match required.

Note D – Contingency

Amounts received from grantor agencies are subject to audit and adjustments by those agencies, and any disallowed claims might constitute a liability of Everglades Area Health Education Center, Inc. In the opinion of management, all grant expenditures are in compliance with grant agreements and applicable State laws and regulations.

INTERNAL CONTROLS AND COMPLIANCE

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 ACORDANCE WITH GOVERNMENT AUDITING STANDARDS

Board of Directors
Everglades Area Health Education Center, Inc.

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 Everglades Area Health Education Center, Inc. (a nonprofit organization), which comprise the statement of financial position as of June 30, 2017, and the related statements of activities, and cash flows for the year then ended, and the related notes to the financial statements, and have issued my report thereon dated September 29, 2017.

Internal Control over Financial Reporting

In planning and performing my audit of the financial statements, I considered Everglades Area Health Education Center, Inc.'s internal control over financial reporting (internal control) to determine my audit procedures that are appropriate in the circumstances for the purpose of expressing my opinion on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of Everglades Area Health Education Center, Inc.'s internal control. Accordingly, I do not express an opinion on the effectiveness of the Everglades Area Health Education Center, 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 Everglades Area Health Education Center, 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.

William Washington, CPA

William Washington, CPA.
Riviera Beach, FL
September 29, 2017

INDEPENDENT AUDITOR'S REPORT ON COMPLIANCE FOR STATE PROJECT AND REPORT ON
INTERNAL CONTROL OVER COMPLIANCE REQUIRED BY CHAPTER 10.650, RULES OF THE
AUDITOR GENERAL

Board of Directors
Everglades Area Health Education Center, Inc.

Report on Compliance for Each Major State Program

I have audited Everglades Area Health Education Center, Inc.'s compliance with the types of compliance requirements described in the Department of Financial Services' State Projects Compliance Supplement, which could have a direct and material effect on each of Everglades Area Health Education Center, Inc.'s State projects for the year ended June 30, 2017. Everglades Area Health Education Center, Inc.'s 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 State statutes, regulations, and the terms and conditions of its State projects applicable to its State projects.

Auditor's Responsibility

My responsibility is to express an opinion on compliance for each of Everglades Area Health Education Center, Inc.'s 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; and Chapter 10.650, Rules of the Auditor General. Those standards and Chapter 10.650, Rules of the Auditor General, 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 State project occurred. An audit includes examining, on a test basis, evidence about Everglades Area Health Education Center, 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 State projects for the year ended June 30, 2017. However, my audit does not provide a legal determination of Everglades Area Health Education Center, Inc.'s compliance.

Opinion on Each State Project

In my opinion, Everglades Area Health Education Center, 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 State projects for the year ended June 30, 2017.

Report on Internal Control over Compliance

Management of Everglades Area Health Education Center, 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 Everglades Area Health Education Center, Inc.'s internal control over compliance with the types of requirements that could have a direct and material effect on each State project to determine the auditing procedures that are appropriate in the circumstances for the purpose of expressing an opinion on compliance for each 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, I do not express an opinion on the effectiveness of Everglades Area Health Education Center, 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 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 a 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.

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

William Washington, CPA

William Washington, CPA.
Riviera Beach, FL
September 29, 2017

EVERGLADES AREA HEALTH EDUCATION CENTER, INC.
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
For the Year Ended June 30, 2017

A. SUMMARY OF AUDITOR'S RESULTS

1. The auditor's report expresses an unmodified opinion on the financial statements of Everglades Area Health Education Center, Inc.
2. No material weaknesses identified in internal control over financial reporting.
3. No significant deficiency identified in internal control over financial reporting.
4. No noncompliance material to financial statements.

State Projects

5. No material weakness identified in internal control over major programs.
6. No significant deficiency identified in internal control over major programs.
7. Unmodified auditor's report issued on compliance for major programs.
8. No audit findings disclosed that are required to be reported in accordance with 10.656 for nonprofit organizations.
9. The program tested as a major program include the following:

State Programs:

State CSFA No.

State of Florida Department of
Health, Area Health Education
Centers
Tobacco Grant – Cessation
Tobacco Grant – Training

64.097
64.112

10. The threshold for distinguishing Types A and B programs was \$282,671 for major state projects.

B. FINDINGS – FINANCIAL STATEMENT AUDIT

NONE

EVERGLADES AREA HEALTH EDUCATION CENTER, INC.
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
For the Year Ended June 30, 2017

C. FINDINGS AND QUESTIONED COSTS – MAJOR STATE FINANCIAL ASSISTANCE
PROJECT AUDITS

NONE

D. OTHER ISSUES

1. No management letter is required because there were no findings required to be reported.
2. No summary of prior audit findings is required because there were no prior audit findings related to State projects.