

FLORIDA ASSOCIATION OF FREE AND CHARITABLE CLINICS, INC.

Audited Financial Statements

December 31, 2020 and 2019

Florida Association of Free and Charitable Clinics, Inc.

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Independent Auditors' Report

To the Board of Directors
Florida Association of Free and Charitable Clinics, Inc.

Report on the Financial Statements

We have audited the accompanying statements of financial position of Florida Association of Free and Charitable Clinics, Inc. (the Organization) as of December 31, 2020 and 2019 and the related statements of activities, functional expenses, and cash flows for the years then ended, and the related notes to the financial statements.

Management's Responsibility for the Financial Statements

Management is responsible for the preparation and fair presentation of these financial statements in accordance with accounting principles generally accepted in the United States of America; this includes the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

Auditor's Responsibility

Our responsibility is to express an opinion on these financial statements based on our audits. We conducted our audits in accordance with auditing standards generally accepted in the United States of America. Those standards require that we plan and perform the audits to obtain reasonable assurance about whether the financial statements are free of 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 auditors' 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 auditors consider internal control relevant to the Organization'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 Organization'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 the Organization as of December 31, 2020 and 2019, and the changes in its net assets, functional expenses and cash flows for the years then ended in conformity with accounting principles generally accepted in the United States of America.

Other Matters

Other Reporting Required by Government Auditing Standards

In accordance with *Government Auditing Standards*, we have also issued our report dated July 21, 2021 on our consideration of the Organization'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 the Organization's internal control over financial reporting and compliance.

Supplementary Information

Our audits were conducted for the purpose of forming an opinion on the basic financial statements taken as a whole. The accompanying Schedule of Expenditures of State Financial Assistance, as required by the Florida Audit General Rule 10.656(3)(d)2 is presented for the 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 taken as a whole.

ARSCPA, PLLC

St. Petersburg, Florida

July 21, 2021

**Florida Association of Free and
Charitable Clinics, Inc.**
Statements of Financial Position
December 31, 2020 and 2019

<i>December 31,</i>	2020	2019
<u>ASSETS</u>		
Current Assets:		
Cash and cash equivalents	\$369,796	\$344,745
Accounts receivable from members	25,566	13,913
Total current assets	395,362	358,658
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TOTAL ASSETS	\$395,362	\$358,658
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<u>LIABILITIES AND NET ASSETS</u>		
Current Liabilities:		
Accrued expenses	\$ 7,981	\$ 4,061
Total current liabilities	7,981	4,061
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Total liabilities	7,981	4,061
Net assets, without donor restrictions	387,381	329,597
Net assets, with donor restrictions	—	25,000
Total net assets	387,381	354,597
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TOAL LIABILITIES AND NET ASSETS	\$395,362	\$358,658

See accompanying notes to financial statements.

**Florida Association of Free and
Charitable Clinics, Inc.**
Statements of Activities
Years ended December 31, 2020 and 2019

<i>Years ended December 31,</i>	With Donor Restrictions	Without Donor Restrictions	2020	2019
Support and Revenue:				
Governmental support:				
State of Florida	\$8,472,826	\$ –	\$8,472,826	\$9,500,030
Public support:				
Membership dues	42,159	–	42,159	36,625
Grants and contributions	123,499	–	123,499	57,179
Total support	8,638,484	–	8,638,484	9,593,834
Net assets released from restrictions	25,000	(25,000)	–	–
Annual conference revenue	2,500	–	2,500	59,690
Management fees	422,796	–	422,796	442,135
Loan Forgiveness – PPP	47,500	–	47,500	–
Other income	64,545	–	64,545	704
Total revenue	537,341	–	537,341	502,529
Total support and revenue	9,200,825	(25,000)	9,175,825	10,096,363
Expenses:				
Program services	9,030,248	–	9,030,248	10,024,122
Management and general	103,070	–	103,070	52,978
Fundraising	9,723	–	9,723	9,234
Total expenses	9,143,041	–	9,143,041	10,086,334
Increase (decrease) in net assets	57,784	(25,000)	32,784	10,029
Net assets, beginning of year	329,597	25,000	354,597	344,568
Net assets, end of year	\$ 387,381	\$ –	\$ 387,381	\$ 354,597

See accompanying notes to financial statements.

**Florida Association of Free and
Charitable Clinics, Inc.**
Statement of Functional Expenses
Year ended December 31, 2020

	Program Services	<i>Supporting Services</i>		Total 2020
		Management & General	Fundraising	
Salaries	\$ 296,956	\$ 26,396	\$6,599	\$ 329,951
Independent contractors	94,325	1,534	383	96,242
Payroll taxes	20,715	1,841	461	23,017
Total salaries and related expenses	411,996	29,771	7,443	449,210
Grants to clinics	8,533,582	—	—	8,533,582
Membership support	15,143	45,427	—	60,570
Annual conference expense	500	—	—	500
Rent	18,907	2,101	—	21,008
IT, phone & website	16,014	16,598	1,243	33,855
Insurance	—	3,337	—	3,337
Travel and meals	10,586	—	557	11,143
Printing and postage	212	24	—	235
Supplies	1,824	162	41	2,027
Meetings & conferences	1,716	1,716	381	3,814
Other expenses	19,768	3,934	58	23,760
Total expenses	\$9,030,248	\$103,070	\$9,723	\$9,143,041

See accompanying notes to financial statements.

**Florida Association of Free and
Charitable Clinics, Inc.
Statement of Functional Expenses
Year ended December 31, 2019**

	Program Services	<i>Supporting Services</i>		Total 2019
		Management & General	Fundraising	
Salaries	\$ 242,968	\$21,597	\$5,399	\$ 269,964
Independent contractors	96,540	604	151	97,295
Payroll taxes	17,785	1,581	395	19,761
Total salaries and related expenses	357,293	23,782	5,945	387,020
Grants to clinics	9,501,946	–	–	9,501,946
Annual conference expense	76,350	–	–	76,350
Rent	16,759	1,862	–	18,621
IT, phone & website	10,092	15,813	1,048	26,953
Insurance	–	3,341	–	3,341
Travel and meals	16,881	–	724	17,605
Printing and postage	918	9	–	927
Supplies	2,855	254	63	3,172
Meetings & conferences	4,496	4,496	1,000	9,992
Other expenses	36,533	3,421	453	40,407
Total expenses	\$10,024,123	\$52,978	\$9,233	\$10,086,334

See accompanying notes to financial statements.

**Florida Association of Free and
Charitable Clinics, Inc.**
Statements of Cash Flows
Years ended December 31, 2020 and 2019

	2020	2019
Cash flows from operating activities:		
Increase in net assets	\$ 32,784	\$ 10,029
Changes in operating assets and liabilities:		
Accounts receivable from members	(11,653)	11,017
Prepaid expenses	-	1,284
Accrued expenses	3,920	(1,345)
Net cash provided by operating activities	25,051	20,985
Net increase in cash and cash equivalents	25,051	20,985
Cash and cash equivalents, beginning of year	344,745	323,760
Cash and cash equivalents, end of year	\$369,796	\$344,745

See accompanying notes to financial statements.

Florida Association of Free and Charitable Clinics, Inc.

Notes to financial statements

December 31, 2020 and 2019

1. Nature of Activities

Florida Association of Free and Charitable Clinics, Inc. (Organization), a not-for-profit 501(c)(3) organization, represents and supports Florida's free and charitable clinics and networks through public policy advocacy, funding and resource development, knowledge exchange, data collection and research, and marketing.

The Organization was incorporated in Florida in November 2013 and commenced operations in early 2014. For the year ended December 31, 2020 and 2019 respectively, approximately 92% and 93% of the Organization's total support was from the State of Florida.

2. Significant Accounting Policies

Concentrations of Credit Risk

The Organization places its cash with a high quality financial institution. At times, cash may be in excess of the Federal Deposit Insurance Corporation insurance limits. The Organization does not believe it is exposed to any significant credit risk on cash.

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.

Accounts receivable from members

The Organization makes grants to member clinics and networks from funds received in an appropriation from the State of Florida. The Organization earns a management fee of 5% of the grant amount from the recipient organizations, and the fee must be paid out of funds other than the grant. No state funds are provided for the Organization's own use. Accounts receivable represent management fees billed to clinics that were billed and unpaid at December 31, 2020 and 2019.

Accounts receivable are believed to be fully collectible and no allowance for uncollectible receivables has been recorded at December 31, 2020 and 2019.

**Florida Association of Free and
Charitable Clinics, Inc.**
Notes to financial statements
December 31, 2020 and 2019

Net Assets

Net assets and revenues, expenses, gains and losses are classified based on the existence or absence of donor-imposed restrictions. Accordingly, net assets of the Organization and changes therein are classified and reported as follows:

Net assets without donor restrictions – Net assets that are not subject to donor-imposed restrictions and may be expended for any purpose in performing the primary objectives of the Organization. The Organization’s board may designate assets without restrictions for specific operational purposes from time to time.

Net Assets With donor restrictions – Net assets subject to donor-imposed restrictions. Some donor-imposed restrictions are temporary in nature, such as those that will be met by the passage of time or other events specified by the donor. Other donor-imposed restrictions are perpetual in nature, where the donor stipulates that resources be maintained in perpetuity. Donor-imposed restrictions are released when a restriction expires, that is, when the stipulated time has elapsed, when the stipulated purpose for which the resource was restricted has been fulfilled, or both.

Membership

The Organization’s members consist of qualified 501(c)(3) organizations in the State of Florida who provide health care services at little or no cost to low-income, uninsured, or underserved individuals. Members pay dues to the Organization based on their annual operating budget and elect the Organization’s board of directors at an annual meeting.

Contributions

Contributions received are recorded as with or without donor restrictions depending on the existence or nature of any donor restrictions. Contributions that are restricted by the donor are reported as increases in unrestricted net assets if the restrictions expire or are otherwise satisfied in the fiscal year in which the contributions are recognized.

**Florida Association of Free and
Charitable Clinics, Inc.**
Notes to financial statements
December 31, 2020 and 2019

Functional Allocation of Expenses

The costs of providing the Organization program and other activities have been summarized on a functional basis in separate statements of functional expenses. Accordingly, certain costs have been allocated to program services and supporting services.

Income Taxes

Florida Association of Free and Charitable Clinics, Inc. is exempt from federal income taxes under Section 501(c)(3) of the Internal Revenue Code.

The Organization's income tax filings are subject to audit by taxing authorities and filings for the tax years after 2017. The Organization does not believe it has any unrecognized exposure relating to uncertain tax positions.

Estimates in the Financial Statements

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

3. Line of credit

The Organization renewed a revolving line of credit agreement in with a financial institution for a maximum borrowing amount of \$50,000 in June 2020. Interest is payable monthly at the Wall Street Journal prime rate of interest (3.25% at December 31, 2020). There was no Interest expense for the years ended December 31, 2020 and 2019. The line of credit expires June 2022. No amounts were outstanding on the line of credit at December 31, 2020 and 2019.

**Florida Association of Free and
Charitable Clinics, Inc.**
Notes to financial statements
December 31, 2020 and 2019

4. Liquidity

The Organization’s financial assets as of December 31, 2020 and available within one year of the balance sheet date for general expenditure are as follows:

<i>December 31,</i>	2020
Cash and equivalents	\$369,796
Accounts receivable from members	25,566
	\$395,362

The Organization also has a \$50,000 line of credit which is available to be drawn upon, if necessary.

5. Net Assets with Donor Restrictions

The Organization has no net assets with donor restrictions as of December 31, 2020. The net assets with donor restrictions as of December 31, 2019 in the amount of \$25,000 was related to the Miami-Dade Counts 2020 Program and was released during 2020.

6. Related party transactions

The Organization’s board of directors is comprised of executives at various health clinics in Florida. During 2020 and 2019, the Organization awarded grants to clinics headed by the Organization’s board members in the amount of \$1,861,180 and \$1,733,873, respectively. The Organization has procedures to prevent conflicts of interest when determining awards to these recipient clinics.

7. Paycheck Protection Program

On April 21, 2020, the Organization received loan proceeds of \$47,500 under the Paycheck Protection Program (“PPP”). The PPP, established as part of the Coronavirus Aid, Relief and Economic Security Act (“CARES Act”), provides for loans to qualifying businesses for amounts up to 2.5 times of the average monthly payroll expenses of the qualifying business. The loan and

**Florida Association of Free and
Charitable Clinics, Inc.
Notes to financial statements
December 31, 2020 and 2019**

accrued interest are forgivable after 8 weeks or 24 weeks, as elected by the Organization, as long as the borrower uses the loan proceeds for eligible purposes including payroll, benefits, rent and utilities, and maintains its payroll levels.

The Organization's use of the loan proceeds met the conditions for forgiveness of the loan. The Company applied for loan forgiveness and received notice that the note was forgiven on January 14, 2021. The forgiveness of the PPP note is presented as Revenue and Support on the accompanying Statements of Activities.

8. Subsequent Events

The Organization has evaluated subsequent events through July 21, 2021 the date the financial statements were available for issuance.

INTERNAL CONTROL AND COMPLIANCE REPORTS

**Florida Association of Free and
Charitable Clinics, Inc.**
Schedule of Expenditures of State Financial Assistance
December 31, 2020

Year ended December 31, 2020

State Grantor / Program Title	CSFA Number	Contract Number	State Expenditures
Florida Department of Health			
<u>Direct Projects</u>			
Florida Assn of Free and Charitable Clinics	64.136	COREL R3	\$5,000,000
Florida Assn of Free and Charitable Clinics	64.136	CORHK AI	3,472,826
Total Florida Department of Health			8,472,826
Total expenditures of state financial assistance			\$8,472,826

Notes to Schedule of Expenditures of State Financial Assistance

The Schedule of Expenditures of State Financial Assistance is presented on the accrual basis of accounting.

The information in this schedule is presented in accordance with the requirements of DFS Rule 69I-5.003 of the Florida Single Audit Act and Title 2 U.S. Code of Federal Regulations, Part 200, Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards (Uniform Guidance).



**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 *Government Auditing Standards***

The Board of Directors
Florida Association of Free and Charitable Clinics, Inc. ("Organization")

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in Government Auditing Standards, issued by the Comptroller General of the United States, the financial statements of Florida Association of Free and Charitable Clinics, Inc. (a nonprofit organization) which comprise the statement of financial position as of December 31, 2020, 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 July 21, 2021.

Internal Control over Financial Reporting

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

A deficiency in internal control exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent or detect and correct misstatements on a timely basis. *A material weakness* is a deficiency, or a combination of deficiencies, in internal control such that there is a reasonable possibility that a material misstatement of the 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 the internal control over financial reporting 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 financial reporting that might be material weaknesses or significant deficiencies. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified.

Compliance and Other Matters

As part of obtaining reasonable assurance about whether the Organization's financial statements are free of 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 result 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 with *Government Auditing Standards* in considering the Organization's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

FRSCPA, PLLC

St. Petersburg, Florida
July 21, 2021



**Report on Compliance for each Major State Project and Report
on Internal Control Over Compliance required by Chapter 10.650,
Rules of the Auditor General**

Independent Auditors' Report

To the State of Florida
and Florida Association of Free and Charitable Clinics, Inc. ("Organization")

Report on Compliance for Each Major State Project

We have audited the Organization's compliance with the types of compliance requirements described in the requirements described in the Department of Financial Services' State Projects Compliance Supplement, that could have a direct and material effect on each of Organization's major State projects for the year ended December 31, 2020. The Organization's major State projects are identified in the summary of auditor's results section of the accompanying schedule of findings and questioned costs.

Management's Responsibility

Management is responsible for compliance with State statutes, regulations and the terms and conditions of its State projects applicable to its State projects.

Auditor's Responsibility

Our responsibility is to express an opinion on compliance for each of the Organization's major State projects based on our audit of the types of compliance requirements referred to above. We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; 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, as Rules of the Auditor General. Those standards, the Uniform Guidance, and Chapter 10.650, Rules of the Auditor General, require that we plan and perform the audit to obtain reasonable assurance about whether noncompliance with the types of compliance requirements referred to above that could have a direct and material effect on a major State project occurred. An audit includes examining, on a test basis, evidence about the Organization's compliance with those requirements and performing such other procedures as we considered necessary in the circumstances.

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

Opinion on Each Major State Project

In our opinion, the Organization complied, in all material respects, with the types of compliance requirements referred to above that could have a direct and material effect on each of its major State projects for the year ended December 31, 2020.

Report on Internal Control Over Compliance

Management of the Organization 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 the Organization's internal control over compliance with the types of requirements that could have a direct and material effect on each major State project to determine the auditing procedures that are appropriate in the circumstances for the purpose of expressing an opinion on compliance for each major State project and to test and report on internal control over compliance in accordance with Chapter 10.650, Rules of the Auditor General, but not for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, we do not express an opinion on the effectiveness of the Organization's internal control over compliance.

A deficiency in internal control over compliance exists when the design or operation of a control over compliance does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, noncompliance with a type of compliance requirement of a State project on a timely basis. A material weakness in internal control over compliance is a deficiency, or combination of deficiencies, in internal control over compliance such that there is a reasonable possibility that material noncompliance with a type of compliance requirement of a State project will not be prevented, or detected and corrected, on a timely basis. A significant deficiency in internal control over compliance is a deficiency, or a combination of deficiencies, in internal control over compliance with 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.

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

FRSCPA, PLLC

St. Petersburg, Florida
July 21, 2021

**Florida Association of Free and
Charitable Clinics, Inc.
Schedule of Findings and Questioned Costs
Year ended December 31, 2020**

Section A – Summary of Auditor’s Results

Financial Statements

Type of auditor’s report issued	Unqualified
Internal Control over financial reporting	
Material weakness identified?	No
Significant deficiency(ies) identified?	None reported
Noncompliance material to financial statements noted?	No

State Projects

Internal control over major projects:	
Material weakness identified?	No
Significant deficiency(ies) identified?	None reported
Type of auditor’s report issued on compliance for major programs	Unqualified
Any audit findings disclosed that are required to be reported in accordance with Chapter 10.656, <i>Rules of the Auditor General</i> ?	No

Identification of major programs:

<u>State Project</u>	<u>State CFSA number</u>
Department of Health – Florida Assn of Free and Charitable Clinics (FY18-19, FY19-20)	64.136

Dollar threshold used to distinguish between for Type A and Type B State projects	\$750,000
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**Florida Association of Free and
Charitable Clinics, Inc.**
Schedule of Findings and Questioned Costs
Year ended December 31, 2020

Section B – Financial Statement Findings

None reported.

Section C – State Award Findings and Questioned Costs

None reported.

Section E –Other issues

Prior Year Audit Findings

No Summary Schedule of Prior Audit Findings is required because there were no findings in the prior audit.

Management Letter

No management letter is required because there were no findings required to be reported in the management letter.

Corrective Action Plan

No Corrective Action Plan is required because there were no findings required to be reported under the Florida Single Audit Act.