

LEE COUNTY PUBLIC GUARDIAN, INC.

Single Audit
Financial Statements
and
Reports
June 30, 2021

ALAN K. GEER, P.A.

CERTIFIED PUBLIC ACCOUNTANTS

TAMPA, FLORIDA

LEE COUNTY PUBLIC GUARDIAN, INC.
INDEX TO SINGLE AUDIT FINANCIAL STATEMENTS AND REPORTS
June 30, 2021

	<u>Page Number</u>
INDEPENDENT AUDITOR'S REPORT	1 - 2
FINANCIAL STATEMENTS	
Balance Sheet	3
Statements of Income and Retained Earnings	4
Statement of Cash Flows	5
Notes to the Financial Statements	6 - 8
SUPPLEMENTARY INFORMATION	
Independent Auditors' Report on Supplementary Information	9
SCHEDULE OF EXPENDITURES OF STATE AWARDS	10
NOTES TO SCHEDULE OF EXPENDITURES OF STATE AWARDS	11
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	12 - 13
INDEPENDENT AUDITOR'S REPORT ON COMPLIANCE FOR EACH MAJOR PROGRAM AND ON INTERNAL CONTROL OVER COMPLIANCE REQUIRED BY THE UNIFORM GUIDANCE AND RULES OF THE AUDITOR GENERAL	14 - 16
SCHEDULE OF FINDINGS AND QUESTIONED COSTS	17 - 19
SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS	20

INDEPENDENT AUDITOR'S REPORT

To Management
Lee County Public Guardian, Inc.
P.O. Box 101370
Cape Coral, FL 33910

Report on the Financial Statements

We have audited the accompanying financial statements of Lee County Public Guardian, Inc., which comprise the balance sheet as of June 30, 2021, and the related statements of income, retained earnings, and cash flows for the year then ended, and the related notes to the financial statements.

Management's Responsibility for the Financial Statements

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

Auditor's Responsibility

Our responsibility is to express an opinion on these financial statements based on our audit. We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

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

Opinion

In our opinion, the financial statements referred to above present fairly, in all material respects, the financial position of Lee County Public Guardian, Inc. as of June 30, 2021, and the changes in its equity and its cash flows for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Other Matters

Other Information

Our audit was conducted for the purpose of forming an opinion on the financial statements as a whole. The accompanying schedule of expenditures of state awards (on page 10), 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 (Uniform Guidance) and Chapter 10.650, *Rules of the Auditor General of the state of Florida*, is presented for purposes of additional analysis and is not a required part of the financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the financial statements. The information has been subjected to the auditing procedures applied in the audit of the financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the financial statements or to the financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the information is fairly stated, in all material respects, in relation to the financial statements as a whole.

Other Reporting Required by Government Auditing Standards

In accordance with Government Auditing Standards, we have also issued our report dated February 17, 2022, on our consideration of Lee County Public Guardian, Inc.'s internal control over financial reporting and on our tests of its compliance with certain provisions of laws and regulations. The purpose of that report is solely 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 Lee County Public Guardian, Inc.'s internal control over financial reporting and compliance.



Tampa, Florida

February 17, 2022

LEE COUNTY PUBLIC GUARDIAN, INC.

Balance Sheet
as of June 30, 2021

Assets:

Cash and cash equivalents	\$	22,943	
Accounts receivable (net)		<u>180,493</u>	
Total assets			<u><u>\$ 203,436</u></u>

Liabilities and net assets:

Liabilities

Accounts payable		<u>203,160</u>	
Total liabilities			203,160

Equity

Capital Stock		100	
Paid in Capital		800	
Retained Earnings	\$	<u>(624)</u>	
Total net assets			<u>276</u>

Total liabilities and net assets			<u><u>\$ 203,436</u></u>
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See independent auditor's report
The accompanying notes are an integral part of these financial statements

LEE COUNTY PUBLIC GUARDIAN, INC.
Statements of Income and Retained Earnings
for the year ended June 30, 2021

Revenues	
Services Income	\$ 1,212,358
Total revenues	<u>1,212,358</u>
Operating Expenses	
Bank Service Charges	104
Personnel & Admin. Expense - FL	945,758
Personnel & Admin. Expense - Lee	266,600
Total operating expenses	<u>1,212,462</u>
Total expenses	<u>1,212,462</u>
Net Income (Loss)	(104)
Retained Earnings, at beginning of year	<u>(520)</u>
Retained Earnings, at end of period	<u>\$ (624)</u>

See independent auditor's report
The accompanying notes are an integral part of these financial statements

LEE COUNTY PUBLIC GUARDIAN, INC.
Statement of Cash Flows
for the year ended June 30, 2021

Cash flows from operating activities:	
Net income (loss)	\$ (104)
Adjustments to reconcile change in net assets to net cash used by operating activities:	
(Increase) decrease in accounts receivable	(112,656)
Increase (decrease) in accounts payable	135,481
Net change in cash from operating activities	<u>22,721</u>
Cash flows from investing activities:	
Net change in cash from investing activities	<u>-</u>
Cash flows from financing activities:	
Net change in cash from financing activities	<u>-</u>
Net change in cash and cash equivalents	22,721
Cash and cash equivalents at beginning of year	<u>222</u>
Cash and cash equivalents at end of year	<u><u>\$ 22,943</u></u>

See independent auditor's report
The accompanying notes are an integral part of these financial statements

LEE COUNTY PUBLIC GUARDIAN, INC
Notes to the Financial Statements
for the year ended June 30, 2021

Note 1: Nature of Operations

Lee County Public Guardian, Inc. ("the Company") was incorporated in December 2005 in the State of Florida. The Company performs public guardian services and earns fees for the performance of these services.

Note 2: Summary of Significant Accounting Policies

This summary of significant accounting policies of the Company is presented to assist in understanding the Company's financial statements. The financial statements and notes are a representation of the Company's management, which is responsible for their integrity and objectivity.

Basis of Accounting

The accompanying financial statements have been prepared on the accrual basis of accounting in conformity with accounting principles generally accepted in the United States of America.

Revenue Recognition and Receivables

Fee revenue is recognized when earned. The company issues invoices monthly for services rendered and collected.

Cash and Cash Equivalents

For the purposes of the statement of cash flows, the Company considers cash and cash equivalents to include all funds in banks and highly liquid investments with maturity dates of less than three months. The carrying value of cash and cash equivalents approximates fair value because of the short maturity dates of those financial instruments.

The Company maintains a cash balance in an account at one financial institution. For the year ended June 30, 2021, the account was fully insured by the Federal Deposit Insurance Corporation (FDIC) as the FDIC generally insures up to \$250,000.

Use of Estimates

The preparation of financial statements requires management to make estimates and assumptions that affect certain reported amounts and disclosures. Accordingly, actual results could differ from these estimates.

Fair Value of Financial Assets and Liabilities

The Company measures fair value of financial assets and liabilities based on the framework set forth by FASB ASC 820, "Fair Value Measurements and Disclosures." That framework provides a fair value hierarchy that prioritizes, into three levels, the inputs to valuation techniques used to measure fair value. The following is a description of those three levels as defined in ASC 820.

Level 1 inputs: Quoted prices

Level 2 inputs: Inputs (other than quoted prices included within level 1) that are observable for the asset or liability, either directly or indirectly.

See independent auditor's report.

LEE COUNTY PUBLIC GUARDIAN, INC
Notes to the Financial Statements
for the year ended June 30, 2021

Fair Value of Financial Assets and Liabilities (continued)

Level 3 inputs: Unobservable inputs for the asset or liability.

The asset's or liability's fair value measurement level within the fair value hierarchy is based on the lowest level of any input that is significant to the fair value measurement.

There have been no significant changes in the methodologies used for the year ended June 30, 2021.

The carrying amounts of cash, cash equivalents, and prepaid expenses approximate their fair value because of the short term nature of those financial assets.

The fair values of non current assets are assumed to approximate the recorded value because there have not been any significant changes in market conditions or specific circumstances since they were originally recorded.

The fair values of long-term liabilities are assumed to approximate the recorded value because there have not been any significant changes in market conditions or specific circumstances since the instruments were originally recorded, and those financial instruments bear interest at rates that approximate current market rates for notes with similar maturities and credit quality.

See Note 4, which sets forth by level within the fair value hierarchy, the Company's assets and liabilities at fair value as of June 30, 2021.

Income Taxes

The Company is organized as a corporation in the State of Florida, and, with the consent of its stockholder, on April 1, 2005 elected to be taxed under the Subchapter S provisions of the Internal Revenue Code. Under those provisions, the Company does not pay federal corporate income taxes on its taxable income. Instead, the stockholder is liable for individual federal income taxes on his share and he includes the Company's net operating income or loss on his individual tax return. Accordingly, the financial statements do not include a provision or liability for income taxes.

Since tax matters are subject to some degree of uncertainty, there can be no assurance that the Company's tax returns will not be challenged by the taxing authorities. Generally, the Company's tax returns remain open for federal income tax examination for three years from the date of filing.

Advertising and Marketing

The Company expenses advertising and marketing costs as they are incurred. For the year ended June 30, 2021, there were no advertising and marketing expenses.

Note 3: Capital Stock

There is 1,000 shares of common stock authorized with a par value of \$1 per share and 100 shares issued and outstanding. Robert M Lipshutz is the sole stockholder.

Note 4: Fair Value Measurements

As described in Note 2, the Company measures fair value of financial assets and liabilities based on the framework set forth by FASB ASC 820 which provides a fair value hierarchy that prioritizes, into three levels, the inputs to valuation techniques used to measure fair value.

See independent auditor's report.

LEE COUNTY PUBLIC GUARDIAN, INC
Notes to the Financial Statements
for the year ended June 30, 2021

Note 4: Fair Value Measurements (continued)

The following tables set forth by level, within the fair value hierarchy, the Company's financial assets and liabilities at fair value as of June 30, 2021:

	<u>June 30, 2021</u>			
	<u>Level 1</u>	<u>Level 2</u>	<u>Level 3</u>	<u>Total</u>
Financial Assets				
Cash and Cash Equivalents	\$ 22,943			\$ 22,943
Accounts Receivable		\$ 180,493		\$ 180,493
Total financial assets fair values	<u>\$ 22,943</u>	<u>\$ 180,493</u>	<u>\$ -</u>	<u>\$ 203,436</u>
Financial Liabilities				
Accounts Payable		\$ 203,160		\$ 203,160
Total financial liabilities fair values	<u>\$ -</u>	<u>\$ 203,160</u>	<u>\$ -</u>	<u>\$ 203,160</u>

Note 5: Related Party Transactions

Robert M. Lipshutz is the sole shareholder of Robert M. Lipshutz, P.A., a Florida corporation, which provides legal, staffing, logistical, management and administrative services to Lee County Public Guardian, Inc.

Note 6: Commitments and Contingencies

At June 30, 2021, there were no matters outstanding or unrecorded contingent liabilities known to management that would have a material effect on the Company's results of operations.

Note 7: Subsequent Events

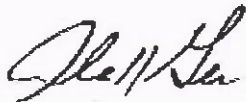
Management has evaluated subsequent events through February 17, 2022 the date on which the financial statements were available to be issued. There are no subsequent events that need to be disclosed as of that date.

Supplementary Information

INDEPENDENT AUDITOR'S REPORT ON SUPPLEMENTARY INFORMATION

To Management
Lee County Public Guardian, Inc.
P.O. Box 101370
Cape Coral, FL 33910

We have audited the financial statements of Lee County Public Guardian, Inc. as of and for the year ended June 30, 2021, and have issued our report thereon dated February 17, 2022, which contained an unmodified opinion on those financial statements. Our audit was performed for the purpose of forming an opinion on the financial statements as a whole. These supplemental reports are presented for purposes of additional analysis and are not a required part of the financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the financial statements. The information has been subjected to the auditing procedures applied in the audit of the financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the financial statements or to the financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the information is fairly stated in all material respects in relation to the financial statements as a whole.



Tampa, Florida

February 17, 2022

**LEE COUNTY PUBLIC GUARDIAN, INC.
Schedule of Expenditures of State Awards
for the year ended June 30, 2021**

FLORIDA DEPARTMENT OF ELDER AFFAIRS

OFFICE OF PUBLIC GUARDIAN

Florida State Award

	<u>CSFA Number</u>	<u>Dollar Amount</u>
Office of Public and Professional Guardians	65.003	<u>\$ 945,758</u>
Total State Award		<u>\$ 945,758</u>

County Award

	<u>CSFA Number</u>	<u>Dollar Amount</u>
Lee County, FL Public Guardians	N/A	<u>266,600</u>
Total County Award		<u>\$ 266,600</u>

See independent auditor's report.
The accompanying notes are an integral part of these financial statements.

LEE COUNTY PUBLIC GUARDIAN, INC.
Notes to Schedule of Expenditures of State Awards
June 30, 2021

NOTE A - BASIS OF PRESENTATION

The accompanying schedule of expenditures of state awards (the Schedule) includes the state award activity of Lee County Public Guardian, Inc. under programs of the State of Florida for the year ended June 30, 2021. The information in this Schedule is presented in accordance with the 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 of the state of Florida. Because the Schedule presents only a selected portion of the operations of Lee County Public Guardian, Inc, it is not intended to and does not present the financial position, changes in retained earnings, or cash flows of Lee County Public Guardian, Inc.

NOTE B - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES.

Expenditures reported on the Schedule are reported on the accrual basis of accounting. Such expenditures are recognized following the cost principles contained in the Uniform Guidance and chapter 10.650, Rules of the Auditor General of the state of Florida.

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

To Management
Lee County Public Guardian, Inc.
P.O. Box 101370
Cape Coral, FL 33910

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 Lee County Public Guardian, Inc., which comprise the balance sheet as of June 30, 2021, and the related statements of income, retained earnings, and cash flows for the year then ended, and the related notes to the financial statements, and have issued our report thereon dated February 17, 2022.

Internal Control Over Financial Reporting

In planning and performing our audit of the financial statements, we considered Lee County Public Guardian, 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 our opinion on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of Lee County Public Guardian, Inc.'s internal control. Accordingly, we do not express an opinion on the effectiveness of Lee County Public Guardian, Inc.'s internal control.

A deficiency in internal control exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, misstatements on a timely basis. *A material weakness* is a deficiency, or a combination of deficiencies, in internal control, such that there is a reasonable possibility that a material misstatement of the entity's financial statements will not be prevented, or detected and corrected on a timely basis. *A significant deficiency* is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.


Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified.

Compliance and Other Matters

As part of obtaining reasonable assurance about whether Lee County Public Guardian, Inc.'s financial statements are free from material misstatement, we performed tests of its compliance with certain provisions of laws and regulations, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

Purpose of this Report

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of Lee County Public Guardian, Inc.'s internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering Lee County Public Guardian, Inc.'s internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

A handwritten signature in black ink, appearing to read "J. H. Lee".

Tampa, Florida

February 17, 2022

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

To the Board of Directors of
Lee County Public Guardian, Inc.

Report on Compliance for Each Major State Program

We have audited Lee County Public Guardian, Inc.'s compliance with the types of compliance requirements described in the OMB Compliance Supplement, and the requirements described in the Department of Financial Services' State Projects Compliance Supplement, that could have a direct and material effect on each of Lee County Public Guardian, Inc.'s major State programs for the year ended June 30, 2021. Lee County Public Guardian, Inc.'s major State programs are identified in the summary of the auditor's results section of the accompanying schedule of findings and questioned costs on page 18.

Management Responsibility

Management is responsible for compliance with federal and state statutes, regulations, and the terms and conditions applicable to state awards.

Auditor's Responsibility

Our responsibility is to express an opinion on compliance for each of Lee County Public Guardian, Inc.'s major state programs based on our audit of the types of compliance requirements referred to above. We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in Government Auditing Standards, issued by the Comptroller General of the United States; and 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, and 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 program occurred. An audit includes examining, on a test basis, evidence about Lee County Public Guardian, Inc.'s compliance with those requirements and performing such other procedures as we considered necessary in the circumstances.

We believe that our audit provides a reasonable basis for our opinion on compliance for each major state program. However, our audit does not provide a legal determination of Lee County Public Guardian, Inc.'s compliance.

Opinion on Each Major State Program

In our opinion, Lee County Public Guardian, 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 state programs for the year ended June 30, 2021.

Report on Internal Control over Compliance

Management of Lee County Public Guardian, Inc. is responsible for establishing and maintaining effective internal control over compliance with the types of compliance requirements referred to above. In planning and performing our audit of compliance, we considered Lee County Public Guardian, Inc.'s internal control over compliance with the types of requirements that could have a direct and material effect on each major state program to determine the auditing procedures that are appropriate in the circumstances for the purpose of expressing an opinion on compliance for each major state program and to test and report on internal control over compliance in accordance with the Uniform Guidance and Chapter 10.650, 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 Lee County Public Guardian, 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 program on a timely basis. *A material weakness in internal control over compliance* is a deficiency, or a 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 program 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 program that is less severe than a material weakness in internal control, 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 significant deficiencies or material weaknesses. However, significant deficiencies or material weaknesses may exist that have not been identified.

Purpose of this Report

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.

A handwritten signature in black ink, appearing to read "J. L. ...".

Tampa, Florida

February 17, 2022

**LEE COUNTY PUBLIC GUARDIAN, INC.
Schedule of Findings and Questioned Costs -
State Awards Programs
for the year ended June 30, 2021**

Part I – Summary of Auditors’ Results

Financial Statement Section

Type of auditors’ report issued: Unmodified

Internal control over financial reporting:

* Material weakness(es) identified? yes X no

* Significant deficiency(ies) identified not
considered to be material weaknesses? yes X no

Noncompliance material to financial
statements noted? yes X no

State Awards

Dollar threshold used to determine between Type A/B
programs?

* State programs \$750,000

Auditee qualified as low-risk auditee for
state purposes? yes x no

Type of auditors’ report on compliance for
major state projects: Unmodified

See independent auditor's report.
The accompanying notes are an integral part of these financial statements.

**LEE COUNTY PUBLIC GUARDIAN, INC.
 Schedule of Findings and Questioned Costs -
 State Awards Programs (continued)
 for the year ended June 30, 2021**

Part I – Summary of Auditors’ Results (continued)

State Awards (continued)

Internal control over major programs:

- * Material weakness(es) identified? yes X no

- * Were significant deficiency(ies) identified
 not considered to be material
 weakness(es)? yes X no

Any audit findings disclosed that are
 required to be reported in accordance with
 the Uniform Guidance and/or Chapter 10.650? yes X no

IDENTIFICATION OF MAJOR STATE PROGRAMS:

STATE PROGRAMS:

<u>CSFA Number(s)</u>	<u>Name of Program or Cluster</u>
65.003	Office of Public and Professional Guardians Lee County, FL Public Guardians

See independent auditor's report.
 The accompanying notes are an integral part of these financial statements.

LEE COUNTY PUBLIC GUARDIAN, INC.
Schedule of Findings and Questioned Costs -
State Awards Programs (continued)
for the year ended June 30, 2021

Part II – Schedule of Financial Statement Findings

This section identifies the significant deficiencies, material weaknesses, and instances of noncompliance related to the financial statements that are required to be reported in accordance with *Government Auditing Standards*.

There were no financial statement findings required to be reported in accordance with *Government Auditing Standards*.

Part III – State Awards Findings and Questioned Costs

This section identifies significant deficiencies, material weaknesses, and instances of noncompliance, including questioned costs, related to the audit of state awards, as required to be reported by Chapter 10.650 of the Rules of the Auditor General.

There were no findings required to be reported by Chapter 10.650 of the Rules of the Auditor General.

NOTE: No management letter is attached because there are no items related to state awards required to be reported in the management letter.

See independent auditor's report.
The accompanying notes are an integral part of these financial statements.

LEE GUARDIAN PUBLIC GUARDIAN, INC.
June 30, 2021

Schedule of Prior Audit Findings

There were no findings reported last year because this is the first single audit for Lee County Public Guardian, Inc.

See independent auditor's report.
The accompanying notes are an integral part of these financial statements.