

GUARDIANSHIP PROGRAM OF DADE COUNTY, INC.
FINANCIAL STATEMENTS AND SUPPLEMENTARY INFORMATION
YEARS ENDED SEPTEMBER 30, 2022 AND 2021



CERTIFIED PUBLIC ACCOUNTANTS

GUARDIANSHIP PROGRAM OF DADE COUNTY, INC.

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STEVEN C. WITTMER, C.P.A. - DECEASED
JOSEPH M. KURTZ, C.P.A. - RETIRED
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INDEPENDENT AUDITOR'S REPORT

To the Board of Directors of
Guardianship Program of Dade County, Inc.

Report on the Audit of the Financial Statements

Opinion

We have audited the accompanying financial statements of Guardianship Program of Dade County, Inc. (a nonprofit organization), which comprise the statements of financial position as of September 30, 2022 and 2021, and the related statements of activities, functional expenses, and cash flows for the years then ended, and the related notes to the financial statements.

In our opinion, the financial statements present fairly, in all material respects, the financial position of Guardianship Program of Dade County, Inc. as of September 30, 2022 and 2021, and the changes in its net assets and its cash flows for the years then ended in accordance with accounting principles generally accepted in the United States of America.

Basis for Opinion

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. Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are required to be independent of the Guardianship Program of Dade County, Inc. and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

Emphasis of Matter

As discussed in Note 12 to the financial statements, subsequent to the original report release date Management discovered facts which changed their methodology for allocating expenses to their Unrelated Business Income. Our opinion is not modified with respect to that matter.

Responsibilities of Management 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, and for 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.

In preparing the financial statements, management is required to evaluate whether there are conditions or events, considered in the aggregate, that raise substantial doubt about the Guardianship Program of Dade County, Inc.'s ability to continue as a going concern within one year after the date that the financial statements are available to be issued.

Auditor's Responsibilities for the Audit of the Financial Statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with generally accepted auditing standards and *Government Auditing Standards* will always detect a material misstatement when it exists. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Misstatements are considered material if there is a substantial likelihood that, individually or in aggregate, they would influence the judgment made by a reasonable user based on the financial statements.

In performing an audit in accordance with generally accepted auditing standards and *Government Auditing Standards*, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statements.
- Obtain an understanding of internal control relevant to the audit 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 Guardianship Program of Dade County, Inc.'s internal control. Accordingly, no such opinion is expressed.
- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statements.
- Conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about the Guardianship Program of Dade County, Inc.'s ability to continue as a going concern for a reasonable period of time.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit, significant audit findings, and certain internal control-related matters that we identified during the audit.

Supplementary 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 financial assistance on page 18, 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 our opinion, the schedule of expenditures of state financial assistance is fairly stated, in all material respects, in relation to the financial statements as a whole.



Other Reporting Required by Government Auditing Standards

In accordance with *Government Auditing Standards*, we have also issued our report dated December 12, 2022, on our consideration of Guardianship Program of Dade County, Inc.'s internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is 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 the effectiveness of the Guardianship Program of Dade County, Inc.'s internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* and Chapter 10.650, Rules of the Auditor General in considering Guardianship Program of Dade County, Inc.'s internal control over financial reporting and compliance.

Very truly yours,



SHARFF, WITTMER, KURTZ, JACKSON & DIAZ, P.A.
Certified Public Accountants

Coral Gables, Florida
December 12, 2022
(except for Note 12, as to which the date is February 27, 2023)



CERTIFIED PUBLIC ACCOUNTANTS

GUARDIANSHIP PROGRAM OF DADE COUNTY, INC.
STATEMENTS OF FINANCIAL POSITION
SEPTEMBER 30, 2022 AND 2021

	<u>2022</u>	<u>2021</u>
ASSETS		
CURRENT ASSETS		
Cash	\$ 7,140,959	\$ 3,435,197
Restricted cash	34,199	34,478
Certificate of deposit	-	2,381,383
Grants receivable	256,974	251,470
Loans receivable	725	1,480
Prepaid expenses	<u>44,738</u>	<u>38,876</u>
Total current assets	<u>7,477,595</u>	<u>6,142,884</u>
 Property and equipment - net	 <u>144,350</u>	 <u>96,258</u>
 TOTAL ASSETS	 <u><u>\$ 7,621,945</u></u>	 <u><u>\$ 6,239,142</u></u>
 LIABILITIES AND NET ASSETS		
CURRENT LIABILITIES		
Accounts payable	\$ 12,121	\$ 13,735
Income tax payable	-	4,112
Accrued vacation payable	137,000	128,648
Payroll and bonus payable	171,730	144,008
Due to employees	1,490	466
Other liabilities	10,783	11,684
Deferred revenue	7,650	23,050
Deferred rent obligation, current portion	<u>7,284</u>	<u>2,012</u>
Total current liabilities	<u>348,058</u>	<u>327,715</u>
 NONCURRENT LIABILITIES		
Deferred rent obligation, long term portion	<u>-</u>	<u>7,242</u>
Total noncurrent liabilities	<u>-</u>	<u>7,242</u>
 Total liabilities	 <u>348,058</u>	 <u>334,957</u>
 NET ASSETS		
Without restrictions	7,239,121	5,868,285
With restrictions	<u>34,766</u>	<u>35,900</u>
Total net assets	<u>7,273,887</u>	<u>5,904,185</u>
 TOTAL LIABILITIES AND NET ASSETS	 <u><u>\$ 7,621,945</u></u>	 <u><u>\$ 6,239,142</u></u>

GUARDIANSHIP PROGRAM OF DADE COUNTY, INC.
STATEMENTS OF ACTIVITIES
YEARS ENDED SEPTEMBER 30, 2022 AND 2021

	2022			2021		
	Net Assets Without Restrictions	Net Assets With Restrictions	Total	Net Assets Without Restrictions	Net Assets With Restrictions	Total
Revenue						
Government grants	\$ 5,808,527	\$ 18,000	\$ 5,826,527	\$ 5,764,037	\$ 18,075	\$ 5,782,112
Social Security Administration fees	443,418	-	443,418	441,217	-	441,217
Bequests and contributions	11,731	77,541	89,272	4,569	24,909	29,478
Special event - golf tournament	70,815	-	70,815	-	-	-
Interest and dividends	2,652	2	2,654	46,199	14	46,213
Other income	43,294	-	43,294	38,010	-	38,010
Total operating revenues	6,380,437	95,543	6,475,980	6,294,032	42,998	6,337,030
Net assets released from restrictions	96,677	(96,677)	-	44,075	(44,075)	-
Total revenue	6,477,114	(1,134)	6,475,980	6,338,107	(1,077)	6,337,030
Expenses						
Program	4,492,706	-	4,492,706	4,181,919	-	4,181,919
Administration and general	430,595	-	430,595	411,780	-	411,780
Fundraising	182,977	-	182,977	149,658	-	149,658
Total expenses	5,106,278	-	5,106,278	4,743,357	-	4,743,357
Income tax expense	-	-	-	4,112	-	4,112
Change in net assets	1,370,836	(1,134)	1,369,702	1,590,638	(1,077)	1,589,561
Net assets as of beginning of year	5,868,285	35,900	5,904,185	4,277,647	36,977	4,314,624
Net assets as of end of year	\$ 7,239,121	\$ 34,766	\$ 7,273,887	\$ 5,868,285	\$ 35,900	\$ 5,904,185

Read independent auditor's report and notes to the financial statements.

GUARDIANSHIP PROGRAM OF DADE COUNTY, INC.
STATEMENT OF FUNCTIONAL EXPENSES
FOR THE YEAR ENDED SEPTEMBER 30, 2022

	Program	Administrative and general	Fundraising	Total
Admin travel & entertainment	\$ -	\$ 1,548	\$ -	\$ 1,548
Audit	29,290	1,930	600	31,820
Auto - employee	59,081	5,405	533	65,019
Computer programming & consulting	50,925	3,356	1,043	55,324
Conferences seminars & training	26,038	1,716	533	28,287
Consulting	15,033	991	308	16,332
Copier lease	6,256	412	128	6,796
Depreciation & amortization	23,929	1,244	619	25,792
Document destruction	1,255	83	26	1,364
Dues & publications - legal	1,644	-	-	1,644
Dues & publications - other	-	2,213	-	2,213
Emergency fund	1,086	-	-	1,086
Employee relations	6,896	454	141	7,491
Employee testing	6,152	-	-	6,152
General supplies	35,297	2,326	723	38,346
Golf tournament	-	-	32,614	32,614
Hospitality	3,087	203	63	3,353
Information technology	69,348	4,570	1,420	75,338
Insurance - business	81,184	8,252	2,883	92,319
Insurance - group	462,577	47,018	16,428	526,023
Licenses & notary fees	307	-	-	307
Merchant account	-	-	715	715
Outside legal services	6,300	-	-	6,300
Outside storage	3,948	260	81	4,289
Payroll processing	6,036	398	124	6,558
Payroll taxes	216,514	22,007	7,689	246,210
Postage	10,570	697	216	11,483
Postage machine lease	1,708	113	35	1,856
Public relations & outreach	599	39	12	650
Rent	315,352	16,398	8,158	339,908
Repairs & maintenance	1,777	92	46	1,915
Retirement plan	121,089	12,308	4,300	137,697
Salaries	2,896,263	294,384	102,856	3,293,503
Telephone	32,595	2,148	668	35,411
Utility	570	30	15	615
Total expenses	\$ 4,492,706	\$ 430,595	\$ 182,977	\$ 5,106,278

GUARDIANSHIP PROGRAM OF DADE COUNTY, INC.
STATEMENT OF FUNCTIONAL EXPENSES
FOR THE YEAR ENDED SEPTEMBER 30, 2021

	Program	Administrative and general	Fundraising	Total
Audit	\$ 24,110	\$ 1,618	\$ 503	\$ 26,231
Auto - employee	56,594	4,566	164	61,324
Computer programming & consulting	48,413	3,248	1,009	52,670
Conferences seminars & training	14,685	985	306	15,976
Consulting	13,241	888	276	14,405
Copier lease	5,770	387	120	6,277
Depreciation & amortization	30,292	1,575	784	32,651
Document destruction	1,024	69	21	1,114
Dues & publications - legal	1,329	-	-	1,329
Dues & publications - other	-	1,718	-	1,718
Emergency fund	1,036	-	-	1,036
Employee relations	755	51	16	822
Employee testing	5,883	-	-	5,883
General supplies	30,338	2,035	633	33,006
Hospitality	2,419	162	50	2,631
Information technology	72,248	4,847	1,507	78,602
Insurance - business	76,616	8,066	2,933	87,615
Insurance - group	463,365	48,779	17,738	529,882
Licenses & notary fees	299	-	-	299
Merchant account	-	-	633	633
Outside storage	2,779	186	58	3,023
Payroll processing	5,910	396	123	6,429
Payroll taxes	200,014	21,056	7,657	228,727
Postage	9,615	645	200	10,460
Postage machine lease	1,292	87	27	1,406
Public relations & outreach	1,564	105	33	1,702
Rent	298,845	15,540	7,731	322,116
Repairs & maintenance	6,098	317	158	6,573
Retirement plan	125,911	13,255	4,820	143,986
Salaries	2,653,252	279,314	101,567	3,034,133
Telephone	27,629	1,854	576	30,059
Utility	593	31	15	639
Total expenses	\$ 4,181,919	\$ 411,780	\$ 149,658	\$ 4,743,357

GUARDIANSHIP PROGRAM OF DADE COUNTY, INC.
NOTES TO FINANCIAL STATEMENTS
YEARS ENDED SEPTEMBER 30, 2022 AND 2021

	2022	2021
Cash flows from operating activities:		
Change in net assets	\$ 1,369,702	\$ 1,589,561
Adjustments to reconcile the change in net assets to net cash provided by operating activities:		
Depreciation and amortization expense	25,792	32,651
(Increase) in grants receivable	(5,504)	(15,160)
Decrease in loans receivable	755	2,328
(Increase) decrease in prepaid expenses	(5,862)	2,551
(Decrease) increase in accounts payable	(1,614)	5,536
(Decrease) increase in income tax payable	(4,112)	4,112
Increase (decrease) in accrued vacation payable	8,352	(39,057)
Increase (decrease) in due to employee	1,024	(2,301)
Increase (decrease) in payroll and bonus payable	27,722	(2,989)
(Decrease) increase in other liabilities	(901)	496
(Decrease) increase in deferred revenue	(15,400)	1,000
(Decrease) in deferred rent obligation	(1,970)	(27,853)
Net cash provided by operating activities	1,397,984	1,550,875
Cash flows from investing activities:		
Purchases of property and equipment	(73,884)	(18,588)
Redemption of certificate of deposits	2,381,383	(42,279)
Net cash provided (used) by investing activities	2,307,499	(60,867)
Net increase in cash and restricted cash	3,705,483	1,490,008
Cash and restricted cash at beginning of year	3,469,675	1,979,667
Cash and restricted cash at end of year	\$ 7,175,158	\$ 3,469,675
Cash	\$ 7,140,959	\$ 3,435,197
Restricted cash	34,199	34,478
	\$ 7,175,158	\$ 3,469,675

SUPPLEMENTAL DISCLOSURE OF CASH FLOW INFORMATION:

Cash paid for income taxes	\$ 4,112	\$ -
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GUARDIANSHIP PROGRAM OF DADE COUNTY, INC.
NOTES TO FINANCIAL STATEMENTS
YEARS ENDED SEPTEMBER 30, 2022 AND 2021

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

General

The Guardianship Program of Dade County, Inc. (the "Organization") began on May 1, 1980 as a project of Jewish Family and Children's Services, Inc. On July 20, 1981, the Organization was separately incorporated as a tax-exempt entity under Internal Revenue Code Section 501(c)(3).

In 1990, the Organization was appointed and began operations as the Public Guardian of Miami-Dade County, Florida. As the Public Guardian, the Organization provides guardianship services to those individuals who have been adjudicated incapacitated, and whose income and assets are less than the statutory-allowed limits.

Basis of Accounting

The accompanying financial statements have been prepared on the accrual basis in accordance with accounting principles generally accepted in the United States of America. Classification of the Organization's net assets and its revenues and expenses are based on the existence or absence of donor-imposed restrictions. Accordingly, net assets of the Organization and changes therein are classified and reported as:

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 stipulations imposed by donors. Donor restrictions are met by actions of the Organization or by the passage of time.

Use of 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.

Concentrations of Risk

Major Funding Sources: During the years ended September 30, 2022 and 2021, the Organization received approximately 42% and 43%, respectively, of its funding from Miami-Dade County, on behalf of the Eleventh Judicial Circuit Court of Florida & approximately 47% and 48%, respectively, from the State of Florida Department of Elder Affairs.

Cash: The Organization maintains its cash balance at multiple financial institutions. As of September 30, 2022 and 2021, the balances were fully insured by the Federal Deposit Insurance Corporation ("FDIC") up to \$250,000.

Certificates of Deposit ("CDs"): The Organization maintained its CDs at multiple financial institutions in bank deposit accounts that at times, may have exceeded federally insured limits as guaranteed by the FDIC. In October 2021 and March 2022, the Organization redeemed its CDs.

Geographic: The majority of the wards who have loans receivable and benefit from the services of the Organization reside within Miami-Dade County.

GUARDIANSHIP PROGRAM OF DADE COUNTY, INC.
NOTES TO FINANCIAL STATEMENTS
YEARS ENDED SEPTEMBER 30, 2022 AND 2021

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

Cash

The Organization has an Insured Cash Sweep Agreement with its financial institution, which allows for withdrawals and deposits of cash balances to invest in short-term securities overnight. Interest income received from this arrangement for the years ended September 30, 2022 and 2021 were \$1,580 and \$3,908, respectively. As of September 30, 2022 and 2021, this account had a balance of \$7,143,214 and \$3,462,541, respectively.

Cash includes a special account that is used for certain grants that do not allow for the commingling of funds. Once the funds are received into this account they may be transferred to the operating account. As of September 30, 2022 and 2021, the special account had a balance of \$324 and \$325, respectively.

Interest-Bearing Deposits in Other Financial Institutions

Interest-bearing deposits in other financial institutions have original maturity periods of 12 - 24 months and are carried at cost.

Property and Equipment

Property and equipment are stated at cost. Depreciation is provided utilizing the straight-line method over the estimated useful lives of the assets. When assets are retired or otherwise disposed of, the cost and related accumulated depreciation are removed from the accounts, and any resulting gain or loss is recognized in income for the period. The Organization follows the practice of capitalizing all expenditures for property and equipment in excess of \$1,000. Useful lives for property and equipment are as follows:

Office furniture and equipment	7 years
Computer hardware and equipment	5 years

Computer Software Costs

Computer software purchased or developed for internal use is capitalized and amortized over a three-year period.

Support

Contributions received, if any, and unconditional promises to give, if any, are measured at their fair values and are reported as an increase in net assets. The Organization reports gifts of cash and other assets as restricted support if they are received with donor stipulations that limit the use of the donated assets or if they are designated as support for future periods. When a donor restriction expires, that is, when a stipulated time restriction ends or purpose restriction is accomplished, net assets with restrictions are reclassified to net assets without restrictions and reported in the Statements of Activities as net assets released from restrictions.

Revenue Recognition

In accordance with FASB ASC 958, the Organization evaluates whether a transfer of assets is (1) an exchange transaction in which a resource provider is receiving commensurate value in return for the resources transferred or (2) a contribution. If the transfer of assets is determined to be an exchange transaction, the Organization applies guidance for exchange transactions. If the transfer of assets is determined to be a contribution, the Organization evaluates whether the contribution is conditional based upon whether the agreement includes both (1) one or more barriers that must be overcome before the Organization is entitled to the assets transferred and promised and (2) a right of return of assets transferred or a right of release of a promisor's obligation to transfer assets.

GUARDIANSHIP PROGRAM OF DADE COUNTY, INC.
NOTES TO FINANCIAL STATEMENTS
YEARS ENDED SEPTEMBER 30, 2022 AND 2021

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

Revenue Recognition (Continued)

Government grants received are nonreciprocal transactions recorded as net assets without donor restrictions, if considered an unconditional contribution, or net assets with donor restrictions, if considered a conditional contribution. All donor-restricted government grants are reported as an increase in net assets with donor restrictions, depending on the nature of the restriction. When a restriction expires (that is, when a purpose restriction is accomplished), net assets with donor restrictions are reclassified to net assets without donor restrictions and reported in the Statement of Activities as net assets released from restrictions.

The Organization recognizes Social Security Administration ("SSA") Fee revenues according to FASB ASC 606, "Revenue from Contracts with Customers". Under FASB ASC 606, revenue is recognized when a customer obtains control of promised goods or services, in an amount that reflects the consideration which the Organization expects to receive in exchange for them. The Organization performs the following five steps to determine revenue recognition for arrangements within the scope of Topic 606: (1) identify the contract (2) identify the performance obligations (3) determine the transaction price (4) allocate the transaction price to the performance obligations; and (5) recognize revenue when (or as) the performance obligation is satisfied. The five-step model is only applied to the contract when it is probable that it will collect the consideration it is entitled to in exchange for the goods or services transferred to the customer.

SSA fee revenues are recognized when the service is performed by the Organization. After the service is performed, the Organization has no remaining obligations to perform services to the customer and consideration has been received in the form of cash from the customer. For the years ended September 30, 2022 and 2021, the Organization's SSA fees totaled \$443,418 and \$441,217, respectively. As of September 30, 2022 and 2021, the Organization does not have any receivables from contracts with customers, contract assets, or contract liabilities on the Statement of Financial Position.

Expense Allocation

The costs of providing various programs and other activities have been summarized on a functional basis in the Statements of Activities and in the Statements of Functional Expenses. Accordingly, certain costs have been allocated among the programs and supporting services benefitted. The costs of providing various programs and supporting activities have been summarized on a functional basis in the statements of activities. The Statements of Functional Expenses present expenses by function and natural classification. Expenses directly attributable to a specific functional area of the Organization are reported as expenses of those functional areas while indirect costs that benefit multiple functional areas have been allocated among the various functional areas based on the full-time employee equivalent method of allocation. The Organization conducted activities with programing, administrative & general and fund-raising components. The joint costs and allocation of conducting these activities are reflected in the Statements of Functional Expenses.

Income Taxes

The Organization is exempt from Federal or State income taxes under Section 501(c)(3) of the Internal Revenue Code. Internal Revenue Code defines an unrelated trade or business of an exempt organization as any trade or business which is not substantially related to the exercise or performance of its exempt purpose. The income the Organization derives from providing professional guardianship courses is considered unrelated business income. The income generated from providing professional guardianship courses is fully taxable to the extent it exceeds the cost associated with providing the courses. The revenue generated from providing the professional guardianship courses did not exceed the cost associated with the courses. Therefore, the Organization has no provision for federal or state income taxes.

The Organization's Form 990, Return of Organization from Income Tax, for the years ended September 30, 2019 - 2021 remain subject to examination by the Internal Revenue Service, generally for three years after they were filed.

GUARDIANSHIP PROGRAM OF DADE COUNTY, INC.
 NOTES TO FINANCIAL STATEMENTS
 YEARS ENDED SEPTEMBER 30, 2022 AND 2021

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

Date of Management's Review

For the originally issued financial statements, the Organization evaluated subsequent events through December 12, 2022, the date which the originally issued financial statements were available to be issued. For the reissued financial statements, the Organization evaluated subsequent events through February 27, 2023, which is the date the reissued financial statements were available to be issued.

Reclassifications

Certain reclassifications were made to the prior year financial statements in order for them to be in conformity with the current year presentation.

New Accounting Standard Not Yet Implemented

In February 2016, the FASB issued ASU No. 2016-02, "Leases (Topic 842)," which requires recognizing lease assets and lease liabilities on the balance sheet and disclosing key information about leasing arrangements. A lessee will be required to recognize on the balance sheet the assets and liabilities for leases with lease terms of more than 12 months. The new standard is effective for nonprofit companies for fiscal years beginning after December 15, 2021. The Organization is in the process of evaluating the effect that adopting this standard will have on its financial statements and related disclosures. It is expected that most of the operating lease commitments will be subject to the new standard and recognized as right-of-use assets and operating lease liabilities upon adoption, which will increase total assets and total liabilities as currently reported. The Organization will adopt ASU 2016-02 on October 1, 2022.

NOTE 2 - AVAILABILITY AND LIQUIDITY

Quantitative

As of September 30, 2022 and 2021, there are no board-designated net assets. The Organization's financial assets available within one year of the Statement of Financial Position date for general expenditures are as follows:

	2022	2021
Cash	\$ 7,140,959	\$ 3,435,197
Certificates of deposit	-	2,381,383
Grants receivable	256,974	251,470
Loans receivable	725	1,480
	\$ 7,398,658	\$ 6,069,530
Less: net asset with restrictions	(34,766)	(35,900)
Total financial assets available within one year	\$ 7,363,892	\$ 6,033,630

Qualitative

The Organization's goal is generally to maintain financial assets to meet 12 - 15 months of budgeted spending should the state or county funding, based on our current funding agreements, be delayed for any reason. As part of its liquidity plan, the Organization has a \$350,000 line of credit, secured by the Organization's assets, which it could draw upon in the event of a liquidity need.

GUARDIANSHIP PROGRAM OF DADE COUNTY, INC.
 NOTES TO FINANCIAL STATEMENTS
 YEARS ENDED SEPTEMBER 30, 2022 AND 2021

NOTE 3 - NET ASSETS

As of September 30, 2022 and 2021, net assets with donor restrictions consist of the following:

	2022	2021
Ely and Rose Schwartz	\$ 22,324	\$ 23,112
Robert M. McClaskey Jr. Memorial Fund	12,442	12,788
	\$ 34,766	\$ 35,900

The various purposes of the above donor-restricted amounts are as follows:

Ely and Rose Schwartz

The Ely and Rose Schwartz Estates were both terminated in 1986. As part of the termination of the Estates, the Personal Representative transferred cash to the Organization. The terms of the decedents' wills required that the use of the funds be restricted to "rendering aid, assistance and comfort to the aged."

By transferring the funds to the Organization, the Personal Representative has entrusted the Organization with the responsibility of determining the disposition of these funds.

The Personal Representative specifically designated that the amount cannot be used for the Organization's general operations. At the time of the grant, the Board of Directors drafted a resolution for the approval of the Personal Representative, which would establish a fund that would be used to render "aid, assistance and comfort to the aged." The fund would be specifically used to fund the Wards Emergency Fund, which is a fund that provides financial assistance to wards in need.

As of September 30, 2022 and 2021, the balance in the cash accounts, which is included in restricted cash in the Statements of Financial Position, representing the principal of the Ely and Rose Schwartz bequests totaled \$22,888, and \$23,217, respectively.

Robert McClaskey Jr. Memorial Fund

The Robert McClaskey Jr. Memorial funds are dedicated to the Wards Emergency Funds of the Guardianship Program of Dade County, Inc.

As of September 30, 2022 and 2021, the balance in the cash account, which is included in restricted cash in the Statements of Financial Position, representing the principal of the Robert McClaskey Jr. Memorial funds totaled \$11,311 and \$11,261, respectively.

Net assets were released during the years ended September 30, 2022 and 2021 for the following purposes:

	2022	2021
Ely and Rose Schwartz	\$ 790	\$ 584
Robert M. McClaskey Jr. Memorial Fund	346	507
Community Based Organization Grant	18,000	18,075
Foundation for Indigent Guardianship Award	67,541	24,909
William J. and Tina Rosenberg Foundation	10,000	-
	\$ 96,677	\$ 44,075

GUARDIANSHIP PROGRAM OF DADE COUNTY, INC.
 NOTES TO FINANCIAL STATEMENTS
 YEARS ENDED SEPTEMBER 30, 2022 AND 2021

NOTE 4 – CERTIFICATES OF DEPOSITS

The Organization invested in two separate CDs which have penalties for early withdrawal. Interest on the CDs were paid monthly and added to the principal. The first CD was reinvested on March 4, 2021 and matured on March 4, 2022. As of September 30, 2021, this CD totaled \$262,972, with interest rate of 0.30%.

Another CD is through the Certificate of Deposit Account Registry Service and was invested on October 10, 2019 and matured on October 7, 2021. As of September 30, 2021, this CD totaled \$2,118,412, with interest rate of 1.95%. The CDs were not renewed during 2022.

NOTE 5 - PROPERTY AND EQUIPMENT - NET

As of September 30, 2022 and 2021, property and equipment consist of the following:

	<u>2022</u>	<u>2021</u>
Equipment	\$ 160,568	\$ 88,758
Furniture and fixtures	297,439	297,439
Computer software	<u>123,794</u>	<u>121,719</u>
Total property and equipment	581,801	507,916
Accumulated depreciation and amortization	<u>(437,451)</u>	<u>(411,658)</u>
Property and equipment - net	<u>\$ 144,350</u>	<u>\$ 96,258</u>

Depreciation and amortization expense for the years ended September 30, 2022 and 2021 were \$25,792 and \$32,651, respectively.

NOTE 6 – LOANS RECEIVABLE

As of September 30, 2022 and 2021, the Organization had receivables of \$725 and \$1,480, respectively, for advances to the wards for emergency uses. These advances are interest-free. Management believes these funds are fully collectible and therefore has not recorded an allowance.

NOTE 7 - GOVERNMENT GRANTS

The Organization receives funds from various governmental agencies in order to provide guardianship services. For the years ended September 30, 2022 and 2021, the funds received were as follows:

	<u>2022</u>	<u>2021</u>
Miami-Dade County, Florida on behalf of the Eleventh Judicial Circuit Court	\$ 2,728,000	\$ 2,728,000
State of Florida, Department of Elder Affairs	3,080,527	3,036,037
Miami-Dade County, Office of Management and Budget	<u>18,000</u>	<u>18,075</u>
	<u>\$ 5,826,527</u>	<u>\$ 5,782,112</u>

As of September 30, 2022 and 2021, government grant receivables were as follows:

	<u>2022</u>	<u>2021</u>
State of Florida, Department of Elder Affairs	\$ 255,334	\$ 249,825
Miami-Dade County, Office of Management and Budget	<u>1,640</u>	<u>1,645</u>
	<u>\$ 256,974</u>	<u>\$ 251,470</u>

Management deems that grants receivable as of September 30, 2022 and 2021 are fully collectible and therefore has not recorded an allowance.

GUARDIANSHIP PROGRAM OF DADE COUNTY, INC.
NOTES TO FINANCIAL STATEMENTS
YEARS ENDED SEPTEMBER 30, 2022 AND 2021

NOTE 8 - RETIREMENT PLAN

The Organization adopted a 403(b) Thrift Plan (the "Plan"), effective January 1, 2008. The Plan is administered by Mutual of America and covers all employees who are at least 20 years of age with one or more years of service.

The Plan entitles all eligible employees whether or not they elect voluntary deferment to receive contributions from the Organization limited to a maximum of 5%. Additional contributions may be designated at the discretion of the Board of Directors. Vested benefits vary in accordance with years of credited service. For the years ended September 30, 2022 and 2021, contributions to the Plan were \$137,697 and \$143,986, respectively.

NOTE 9 - COMMITMENTS

The Organization leases its current office space under a 90-month lease which commenced on December 7, 2013 and expires on June 7, 2023. The lease requires monthly rental payments of \$18,789, which increases by 3% each year until June 7, 2021. Commencing on June 8, 2021 through June 7, 2022, the lease will require equal monthly rental payments of \$24,026 and from June 8, 2022 through June 7, 2023, payments will increase to \$24,989. The lease allowed for six months of rent abatement for the months of July through December 2014.

Effective September 30, 2016, the lease was modified to include an expansion space, which was occupied by the Organization in April 2017. The term of the expansion space commenced on April 7, 2017 and expires on June 7, 2023 and requires monthly rental payments of \$3,721, which increases by 3% each subsequent year. The lease allowed for two months of rent abatement for the months of April and May 2017.

The total amount of rental payments due over the lease term is charged to rent expense on the straight-line method over the long-term of the lease. The difference between rent expense recorded and the amount paid is credited to "deferred rent obligation," included in the liabilities section of the Statements of Financial Position and amortized over the life of the lease.

The Organization entered into a non-cancelable operating lease agreement for copier machines on February 28, 2018. The total monthly payment was \$395 and expired on February 28, 2022.

The Organization entered into a non-cancelable operating lease agreement for a mailing system on March 28, 2018. The total monthly payment was \$117 and expired on March 28, 2022.

The Organization entered into a non-cancelable operating lease agreement for copier machines on April 20, 2022. The total monthly payment is \$788 through the expiration date April 19, 2026.

Minimum future lease payments under the above-mentioned lease commitments as of September 30, 2022, are as follows:

2023	\$	244,135
2024		9,451
2025		9,451
2026		<u>4,725</u>
Total	\$	<u>267,762</u>

For the years ended September 30, 2022 and 2021, rent expense was \$339,908 and \$322,116, respectively. For the years ended September 30, 2022 and 2021, amounts paid under the copier machine and mailing system leases were \$8,652 and \$7,683, respectively.

GUARDIANSHIP PROGRAM OF DADE COUNTY, INC.
NOTES TO FINANCIAL STATEMENTS
YEARS ENDED SEPTEMBER 30, 2022 AND 2021

NOTE 10 - SHORT-TERM BORROWING

The Organization has a line of credit with First Horizon Bank, which allows it to borrow up to \$350,000 through February 5, 2023. As of September 30, 2022 and 2021, there were no amounts due.

NOTE 11 – COVID-19 RESPONSE

The COVID-19 pandemic has continued to develop in 2022, with a significant number of cases. The Organization continues to take a number of measures to monitor and mitigate the effects of COVID-19, mainly related to safety and health measures for its people.

All funding throughout the pandemic has been received on a timely basis, which has led to no impact on the Organization's operations. Given the daily evolution of the COVID-19 outbreak and the global responses to curb its spread, the Organization is not able to estimate the effects of the COVID-19 outbreak on its results of operations, financial condition, or liquidity for the fiscal year 2023, however, Management believes the Organization's results in fiscal year 2023 will be similar to fiscal year 2022.

NOTE 12 – SUBSEQUENTLY DISCOVERED FACT

Subsequent to the original audit report release date, Management discovered facts which changed their methodology for allocating expenses to their Unrelated Business Income. The change in methodology resulted in the Organization no longer having a deferred tax position or valuation allowance. This change had no effect on the statements of financial position, the related statements of activities, functional expenses, and cash flows as of and for the years then ended September 30, 2022 and 2021.

SUPPLEMENTARY INFORMATION

GUARDIANSHIP PROGRAM OF DADE COUNTY, INC.
 SCHEDULE OF EXPENDITURES OF STATE FINANCIAL ASSISTANCE
 FOR THE YEAR ENDED SEPTEMBER 30, 2022

<u>State Agency/State Project</u>	<u>CSFA No.</u>	<u>Contract/Grant No.</u>	<u>Expenditures</u>
FLORIDA DEPARTMENT OF ELDER AFFAIRS			
Office of Public and Professional Guardians	65.003	X9101	\$ 2,248,426
Office of Public and Professional Guardians	65.003	X9101.A1	66,101
Office of Public and Professional Guardians	65.003	X9101.A2	766,000
TOTAL STATE AGENCY			<u>3,080,527</u>
TOTAL EXPENDITURES OF STATE FINANCIAL ASSISTANCE			<u>\$ 3,080,527</u>

GUARDIANSHIP PROGRAM OF DADE COUNTY, INC.
NOTES TO SCHEDULE OF EXPENDITURES OF STATE FINANCIAL ASSISTANCE
FOR THE YEAR ENDED SEPTEMBER 30, 2022

NOTE A—BASIS OF PRESENTATION

The accompanying schedule of expenditures of state financial assistance (the “schedule”) presents the activity of all state award programs of Guardianship Program of Dade County, Inc. for the year ended September 30, 2022. The information in this schedule is presented in accordance with the requirements of Chapter 10.650, Rules of the Auditor General. Because the schedule presents only a selected portion of the Organization’s operations, it is not intended to and does not present the financial position, changes in net assets, or cash flows of Guardianship Program of Dade County, Inc.

State financial assistance is financial assistance from state resources to non-state organizations to carry out a state project. It does not include federal financial assistance and state matching provided by state agencies for federal programs.

NOTE B—SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Expenditures reported on the schedule are reported on the accrual basis of accounting. Under the accrual basis, expenditures are recognized in the period liabilities are incurred.

DAVID D. SHARFF, C.P.A. - DECEASED
STEVEN C. WITTMER, C.P.A. - DECEASED
JOSEPH M. KURTZ, C.P.A. - RETIRED
MICHAEL L. JACKSON, C.P.A. - RETIRED
MARTIN ROSEN, C.P.A. - RETIRED

LUIS E. DIAZ, C.P.A.
JOSEPH M. JACKSON, C.P.A.
AMY K. BEENKEN, C.P.A.
LAURA S. FEINBERG, C.P.A.

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 the Board of Directors of
Guardianship Program of Dade County, Inc.

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in Government Auditing Standards issued by the Comptroller General of the United States, the financial statements of Guardianship Program of Dade County, Inc. (a nonprofit organization), which comprise the statement of financial position as of September 30, 2022 and the related statement of activities, functional expenses, and cash flows for the years then ended, and the related notes to the financial statements, and have issued our report thereon dated December 12, 2022.

Report on Internal Control over Financial Reporting

In planning and performing our audit of the financial statements, we considered Guardianship Program of Dade County, Inc.'s internal control over financial reporting ("internal control") as a basis for designing audit procedures that are appropriate in the circumstances for the purpose of expressing an opinion on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of Guardianship Program of Dade County, Inc.'s internal control. Accordingly, we do not express an opinion on the effectiveness of the Guardianship Program of Dade County 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 the 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.

Report on Compliance and Other Matters

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

Purpose of this Report

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

Very truly yours,



SHARFF, WITTMER, KURTZ, JACKSON & DIAZ, P.A.
Certified Public Accountants

Coral Gables, Florida
December 12, 2022



CERTIFIED PUBLIC ACCOUNTANTS



SHARFF, WITTMER, KURTZ,
JACKSON & DIAZ
P.A.
CERTIFIED PUBLIC ACCOUNTANTS

DAVID D. SHARFF, C.P.A. - DECEASED
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INDEPENDENT AUDITOR'S 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

To the Board of Directors of
Guardianship Program of Dade County, Inc.

Report on Compliance for Each Major State Project

Opinion on Each Major State Program

We have audited the Guardianship Program of Dade County, Inc.'s compliance with the types of compliance requirements described in the *Department of Financial Services' State Projects Compliance Supplement* that could have a direct and material effect on each of Guardianship Program of Dade County, Inc.'s major state projects for the year ended September 30, 2022. The Guardianship Program of Dade County, Inc.'s major state projects are identified in the summary of auditor's results section of the accompanying schedule of findings and questioned costs.

In our opinion, Guardianship Program of Dade County, 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 September 30, 2022.

Basis for Opinion on Each Major State Program

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 Chapter 10.650, Rules of the Auditor General. Those standards, 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. Our responsibilities under those standards and the Uniform Guidance are further described in the Auditor's Responsibilities for the Audit of Compliance section of our report.

We are required to be independent of Guardianship Program of Dade County, Inc. and to meet our other ethical responsibilities, in accordance with relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion on compliance for each major state program. Our audit does not provide a legal determination of Guardianship Program of Dade County, Inc.'s compliance with the compliance requirements referred to above.

Responsibilities of Management for Compliance

Management is responsible for compliance with the requirements referred to above and for the design, implementation, and maintenance of effective internal control over compliance with the requirements of laws, statutes, regulations, rules, and provisions of contracts or grant agreements applicable to Guardianship Program of Dade County, Inc.'s state program.

Auditor's Responsibilities for the Audit of Compliance

Our objectives are to obtain reasonable assurance about whether material noncompliance with the compliance requirements referred to above occurred, whether due to fraud or error, and express an opinion on Guardianship Program of Dade County, Inc.'s compliance based on our audit. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with generally accepted auditing standards, Government Auditing Standards, and the Uniform Guidance will always detect material noncompliance when it exists. The risk of not detecting material noncompliance resulting from fraud is higher than that resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Noncompliance with the compliance requirements referred to above is considered material if there is a substantial likelihood that, individually or in the aggregate, it would influence the judgment made by a reasonable user of the report on compliance about Guardianship Program of Dade County, Inc.'s compliance with the requirements of each major federal program as a whole.

In performing an audit in accordance with generally accepted auditing standards, Government Auditing Standards, and the Uniform Guidance, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material noncompliance, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding Guardianship Program of Dade County, Inc.'s compliance with the compliance requirements referred to above and performing such other procedures as we considered necessary in the circumstances.
- Obtain an understanding of Guardianship Program of Dade County, Inc.'s internal control over compliance relevant to the audit in order to design audit procedures that are appropriate in the circumstances and to test and report on internal control over compliance in accordance with the Uniform Guidance, but not for the purpose of expressing an opinion on the effectiveness of Guardianship Program of Dade County, Inc.'s internal control over compliance. Accordingly, no such opinion is expressed.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and any significant deficiencies and material weaknesses in internal control over compliance that we identified during the audit.



Report on 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 as 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 Auditor's Responsibilities for the Audit of Compliance section above and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies in internal control over compliance. Given these limitations, during our audit we did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses, as defined above. However, material weaknesses or significant deficiencies in internal control over compliance may exist that were not identified.

Our audit was not designed for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, no such opinion is expressed.

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 results of that testing based on the requirements of the Uniform Guidance. Accordingly, this report is not suitable for any other purpose.

Very truly yours,



SHARFF, WITTMER, KURTZ, JACKSON & DIAZ, P.A.
Certified Public Accountants

Coral Gables, Florida
December 12, 2022



CERTIFIED PUBLIC ACCOUNTANTS

GUARDIANSHIP PROGRAM OF DADE COUNTY, INC.
 SCHEDULE OF FINDINGS AND QUESTIONED COSTS
 FOR THE YEAR ENDED SEPTEMBER 30, 2022

SECTION I – SUMMARY OF AUDITOR’S RESULTS

Financial Statements

Type of auditor’s report issued:	Unmodified
Internal control over financial reporting:	
Material weaknesses identified?	No
Significant deficiencies identified that are not considered to be material weaknesses?	No
Noncompliance material to financial statements noted?	No

State Projects

Type of auditor’s report issued on compliance for each major state project:	Unmodified
Internal control over major projects:	
Material weaknesses identified?	No
Significant deficiencies identified that are not considered to be material weaknesses?	No
Any audit findings disclosed that are required to be reported under Section 10.656, Rules of the Auditor General?	No

Identification of Major Projects:

<u>State Project</u>	<u>CSFA No.</u>	<u>Expenditures</u>	<u>Year</u>
Florida Department of Elder Affairs	65.003	\$3,080,527	2021-2022

Dollar threshold used to distinguish between Type A and Type B projects: \$750,000

GUARDIANSHIP PROGRAM OF DADE COUNTY, INC.
SCHEDULE OF FINDINGS AND QUESTIONED COSTS (CONTINUED)
FOR THE YEAR ENDED SEPTEMBER 30, 2022

SECTION II – FINDINGS - FINANCIAL STATEMENTS

None

SECTION III – FINDINGS AND QUESTIONED COSTS - MAJOR STATE PROJECTS

None

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

No Summary Schedule of Prior Audit Findings is required because there were no prior audit findings related to state projects.

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