

**JAFCO RESPITE AND FAMILY RESOURCE CENTER FOR
CHILDREN WITH DEVELOPMENTAL DISABILITIES, INC.
d/b/a JAFCO CHILDREN'S ABILITY CENTER**

PROJECT-SPECIFIC AUDIT

Year Ended December 31, 2022

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INDEPENDENT AUDITOR'S REPORT

To the Board of Trustees
JAFCO Respite and Family Resource Center for
Children with Developmental Disabilities, Inc.
d/b/a JAFCO Children's Ability Center
Sunrise, Florida

Report on the Audit of the Schedule of Expenditures of State Financial Assistance

Opinion

We have audited the accompanying Schedule of Expenditures of State Financial Assistance for the Florida Agency for Persons with Disabilities (the "Project") of JAFCO Respite and Family Resource Center for Children with Developmental Disabilities, Inc. d/b/a JAFCO Children's Ability Center (the "Company") for the year ended December 31, 2022, and the related notes (the "Schedule").

In our opinion, the accompanying Schedule presents fairly, in all material respects, the expenditures of state financial assistance for the Project of the Company for the year ended December 31, 2022, 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; the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States; and the standards applicable to Chapter 10.650, *Rules of the Auditor General*. Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Schedule section of our report. We are required to be independent of the Company 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 opinion.

Responsibilities of Management for the Schedule

Management is responsible for the preparation and fair presentation of the Schedule 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 the Schedule that is free from material misstatement, whether due to fraud or error.

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Auditor's Responsibilities for the Audit of the Schedule

Our objectives are to obtain reasonable assurance about whether the Schedule as a whole is 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, *Government Auditing Standards*, and Chapter 10.650, *Rules of the Auditor General* 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 the aggregate, they would influence the judgment made by a reasonable user based on the Schedule.

In performing an audit in accordance with generally accepted auditing standards, *Government Auditing Standards*, and Chapter 10.650, *Rules of the Auditor General*, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material misstatement of the Schedule, 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 Schedule.
- 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 the Company'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 Schedule.

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.

MSL, P.A.

Certified Public Accountants

Fort Lauderdale, Florida
July 31, 2023

**JAFCO RESPITE AND FAMILY RESOURCE CENTER FOR
CHILDREN WITH DEVELOPMENTAL DISABILITIES, INC.
d/b/a JAFCO CHILDREN'S ABILITY CENTER**

SCHEDULE OF EXPENDITURES OF STATE FINANCIAL ASSISTANCE

Year Ended December 31, 2022

STATE FINANCIAL ASSISTANCE

Grantor/State Project Title/Pass-Through Grantor	Identification Number	CSFA Number	State Expenditures
Florida Agency for Persons with Disabilities			
FY 21-22 Special Appropriation for Services to Developmentally Disabled Citizens	ACX89	67.059	\$ 510,000
FY 22-23 Special Appropriation for Services to Developmentally Disabled Citizens	ACZ05	67.059	<u>371,875</u>
TOTAL EXPENDITURES OF STATE FINANCIAL ASSISTANCE			<u>\$ 881,875</u>

See accompanying notes to Schedule of Expenditures of State Financial Assistance.

**JAFCO RESPITE AND FAMILY RESOURCE CENTER FOR
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**NOTES TO SCHEDULE OF EXPENDITURES OF
STATE FINANCIAL ASSISTANCE**

Year Ended December 31, 2022

1. Basis of Presentation

The Schedule of Expenditures of State Financial Assistance (the "Schedule") includes the state financial assistance activity of JAFCO Respite and Family Resource Center for Children with Developmental Disabilities, Inc. d/b/a JAFCO Children's Ability Center (the "Company") under projects of the State of Florida for the year ended December 31, 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 select portion of the operations of the Company, it is not intended to, and does not, present the financial position, changes in net assets, or cash flows of the Company.

2. Summary of Significant Accounting Policies

Expenditures reported on the Schedule are reported on the accrual basis of accounting.

3. Contingency

The grant amounts received are subject to audit and adjustment. If any expenditures are disallowed by a grantor agency as result of such an audit, any claim for reimbursement to the grantor agency would become a liability of the Company. In the opinion of management, all grant expenditures are in compliance with the terms of the grant agreements and applicable state laws and regulations.



**INDEPENDENT AUDITOR’S REPORT ON COMPLIANCE FOR A STATE
PROJECT AND ON INTERNAL CONTROL OVER COMPLIANCE**

To the Board of Trustees
JAFCO Respite and Family Resource Center for
Children with Developmental Disabilities, Inc.
d/b/a JAFCO Children’s Ability Center
Sunrise, Florida

Report on Compliance for Florida Agency for Persons with Disabilities

Opinion on Compliance for Florida Agency for Persons with Disabilities

We have audited JAFCO Respite and Family Resource Center for Children with Developmental Disabilities, Inc. d/b/a JAFCO Children’s Ability Center’s (the “Company”) compliance with the types of compliance requirements described in the Florida Department of Financial Services *State Projects Compliance Supplement* that could have a direct and material effect on the Florida Agency for Persons with Disabilities (the “Project”) for the year ended December 31, 2022.

In our opinion, the Company complied, in all material respects, with the compliance requirements referred to above that could have a direct and material effect on its Project for the year ended December 31, 2022.

Basis for Opinion on the Project

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 standards applicable to Chapter 10.650, *Rules of the Auditor General*. Our responsibilities under those standards are further described in the Auditor’s Responsibilities for the Audit of Compliance section of our report.

We are required to be independent of the Company and to meet our other ethical responsibilities, in accordance with relevant ethical requirements relating to our audit. We believe the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion on compliance for the Project. Our audit does not provide a legal determination of the Company’s compliance with the compliance requirements referred to above.

To the Board of Trustees
JAFCO Respite and Family Resource Center for
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d/b/a JAFCO Children's Ability Center
Sunrise, Florida

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 the Project.

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 the Company'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 Chapter 10.650, *Rules of the Auditor General* will always detect material noncompliance when it exists. The risk of not detecting material noncompliance resulting from fraud is higher than for 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 the Company's compliance with the requirements of the federal program as a whole.

In performing an audit in accordance with generally accepted auditing standards, *Government Auditing Standards*, and Chapter 10.650, *Rules of the Auditor General*, 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 the Company'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 the Company'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 Chapter 10.650, *Rules of the Auditor General*, but not for the purpose of expressing an opinion on the effectiveness of the Company'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.

To the Board of Trustees
JAFCO Respite and Family Resource Center for
Children with Developmental Disabilities, Inc.
d/b/a JAFCO Children's Ability Center
Sunrise, Florida

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 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 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 Auditor's Responsibilities for the Audit of Compliance section 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 the results of that testing based on the requirements of Chapter 10.650, *Rules of the Auditor General*. Accordingly, this report is not suitable for any other purpose.

MSL, P.A.

Certified Public Accountants

Fort Lauderdale, Florida
July 31, 2023

**JAFCO RESPITE AND FAMILY RESOURCE CENTER FOR
CHILDREN WITH DEVELOPMENTAL DISABILITIES, INC.
d/b/a JAFCO CHILDREN'S ABILITY CENTER**

SCHEDULE OF FINDINGS AND QUESTIONED COSTS

Year Ended December 31, 2022

SECTION I - SUMMARY OF INDEPENDENT AUDITOR'S RESULTS

Financial Statement - Schedule of Expenditures of State Financial Assistance

<u>Type of Auditor's Report Issued:</u>	Unmodified Opinion	
Internal control over financial reporting:		
• Material weakness(es) identified?	___ Yes	___X No
• Significant deficiency(ies) identified?	___ Yes	___X None reported
Noncompliance material to financial statement noted?	___ Yes	___X No

State Financial Assistance

Internal control over state project:		
• Material weakness(es) identified?	___ Yes	___X No
• Significant deficiency(ies) identified?	___ Yes	___X None reported

<u>Type of report issued on compliance for state project:</u>	Unmodified Opinion	
Any audit findings disclosed that are required to be reported in accordance with Chapter 10.656, <i>Rules of the Auditor General</i> ?	___ Yes	___X No

Identification of State Project:

<u>CSFA Number</u>	<u>Name of State Project</u>
67.059	Florida Agency for Persons with Disabilities

SECTION II - STATE FINANCIAL ASSISTANCE FINDINGS AND QUESTIONED COSTS

None reported.

SECTION III - PRIOR-YEAR AUDIT FINDINGS

Not applicable - 2022 was the first year this program was audited.

SECTION IV - OTHER ISSUES

A management letter is not required because there were no findings required to be reported in the management letter.