



AGAPE COMMUNITY HEALTH CENTER, INC.

Florida Single Audit Report

For the Years Ended December 31, 2023

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**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 the Agape Community
Health Center, Inc.
Jacksonville, Florida

I 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 Agape Community Health Center, Inc. (the "Organization"), (a nonprofit organization), which comprise the statement of financial position as of December 31, 2023, and the related statements of activities and cash flows for the year then ended, and the related notes to the financial statements, and have issued my report thereon dated December 18, 2024.

Report on Internal Control over Financial Reporting

In planning and performing my audit of the financial statements, considered Agape Community Health Center, 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 my opinion on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of Agape Community Health Center, Inc.'s internal control. Accordingly, I do not express an opinion on the effectiveness of Agape Community Health Center, Inc.'s internal control.

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

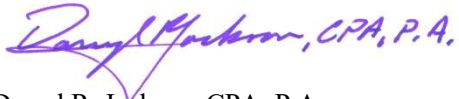
My consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies. Given these limitations, during my audit I did not identify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

Report on Compliance and Other Matters

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

Purpose of this Report

The purpose of this report is solely to describe the scope of my testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the entity'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 entity's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

A handwritten signature in purple ink that reads "Darryl R. Jackson, CPA, P.A." with a stylized flourish at the end.

Darryl R. Jackson, CPA, P.A.
Jacksonville, Florida
December 18, 2024

INDEPENDENT AUDITOR'S REPORT ON COMPLIANCE FOR EACH MAJOR STATE FINANCIAL ASSISTANCE PROJECT; REPORT ON INTERNAL CONTROL OVER COMPLIANCE; AND REPORT ON SCHEDULE OF EXPENDITURES OF STATE FINANCIAL ASSISTANCE PROJECTS REQUIRED BY CHAPTER 10.650, RULES OF THE AUDITOR GENERAL

To the Board of the Agape Community
Health Center, Inc.
Jacksonville, Florida

Report on Compliance for Each Major State Financial Assistance Project

Opinion on Each Major State Financial Assistance Project

I have audited Agape Community Health Center, Inc.'s compliance with the types of compliance requirements identified as subject to audit in the requirements described in the State of *Florida's Department of Financial Services' State Projects Compliance Supplement* that could have a direct and material effect on each of Agape Community Health Center, Inc.'s major state financial assistance projects for the year ended December 31, 2023. Agape Community Health Center, Inc.'s major state financial assistance projects are identified in the summary of auditor's results section of the accompanying schedule of findings and questioned costs.

In my opinion, Agape Community Health Center, Inc.'s complied, with the compliance requirements referred to above that could have a direct and material effect on each of its other major state financial assistance projects identified in the summary of auditor's results section of the accompanying schedule of findings and questioned costs for the year ended December 31, 2023.

Basis for Opinion on Each Major State Financial Assistance Project

I conducted my audit of compliance in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; and the audit requirements of the State of Florida's Chapter 10.650, *Rules of the Auditor General*. My responsibilities under those standards, the State of Florida's Chapter 10.650 are further described in the Auditor's Responsibilities for the Audit of Compliance section of my report.

I am required to be independent of Agape Community Health Center, Inc.'s and to meet my other ethical responsibilities, in accordance with relevant ethical requirements relating to my audit. I believe that the audit evidence I have obtained is sufficient and appropriate to provide a basis for my opinion on compliance for each major state financial assistance project. My audit does not provide a legal determination of Agape Community Health Center, 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 Agape Community Health Center, Inc.'s state programs.

Auditor's Responsibilities for the Audit of Compliance

My 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 Agape Community Health Center, Inc.'s compliance based on my 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*, the State of Florida's 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 Agape Community Health Center, Inc.'s compliance with the requirements of each major state financial assistance project as a whole.

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

- 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 Agape Community Health Center, Inc.'s compliance with the compliance requirements referred to above and performing such other procedures as I considered necessary in the circumstances.
- Obtain an understanding of Agape Community Health Center, 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 State of Florida's Chapter 10.650, *Rules of the Auditor General*, but not for the purpose of expressing an opinion on the effectiveness of Agape Community Health Center, Inc.'s internal control over compliance. Accordingly, no such opinion is expressed.

I am 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 I 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 financial assistance 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.

My consideration of internal control over compliance was for the limited purpose described in the 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 my 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.

My 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 my testing of internal control over compliance and the results of that testing based on the requirements of the State of Florida's Chapter 10.650, *Rules of the Auditor General*. Accordingly, this report is not suitable for any other purpose.

Report on Schedule of Expenditures of State Financial Assistance Required by Chapter 10.550, Rules of the Auditor General

I have audited the financial statements of Agape Community Health Center, Inc. as of and for the year ended December 31, 2023, and the related notes to the financial statements, which collectively comprise Agape Community Health Center, Inc.'s basic financial statements. I issued my report thereon dated December 18, 2024, which contained an unmodified opinion on those financial statements. My audit was conducted for the purpose of forming an opinion on the financial statements that collectively comprise the basic financial statements. The accompanying schedule of expenditures of state financial assistance is presented for purposes of additional analysis as required by Chapter 10.550, Rules of the Auditor General and are not a required part of the basic 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 basic 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 basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States. In my opinion, the schedule of expenditures of state financial assistance is fairly stated in all material respects in relation to the basic financial statements as a whole.



Darryl R. Jackson, CPA, P.A.
Jacksonville, FL 32202
June 30, 2025

AGAPE COMMUNITY HEALTH CENTER, INC.
Schedule of Expenditures of State Financial Projects
For the year ended December 31, 2023

<i>Grantor/Program or Cluster Title</i>	<i>State</i>		<i>Total</i>
	<i>CSFA</i>	<i>Name of Grant -</i>	
<i>Number</i>	<i>Grant ID No.</i>	<i>Expenditures</i>	
<i>State Financial Assistance</i>			
Department of Children & Families			
Community Health Promotion/Public Dental Health Program	64.157	COHFD	\$ 21,419
Office of Minority Health & Health Equity - SMMT	64.052	CMO66	1,580,081
Sentara	-	-	55,128
Community Health Promotion/School Health Program	93.391	DVB31	51,099
Covid 19 Health Equity - PPI	-	COHCN_06	<u>25,043</u>
<i>Total State Financial Assistance</i>			<u>\$ 1,732,770</u>

The accompanying notes are an integral part of this schedule

AGAPE COMMUNITY HEALTH CENTER, INC.
Notes to Schedule of Expenditures of State Financial Projects
Year ended December 31, 2023

NOTE 1: BASIS OF PRESENTATION

The accompanying schedule of expenditures of state financial projects (the “Schedule”) includes the state financial projects activity of Agape Community Health Center, Inc. (the “Organization”) under programs of the state of Florida for the year ended December 31, 2023. The information in the Schedule is presented in accordance with the requirements of the Florida Single Audit Act (Section 215.97, *Florida Statutes*), and the State of Florida Department of Financial Services, Chapter 691-5, *Florida Administrative Code, State Financial Assistance*, and Chapter 10.650, *Rules of the Auditor General*. Therefore, some amounts presented in the Schedule may differ from amounts presented in, or used in the preparation of the operations of the Organization, it is not intended to and does not present the financial position, changes in net assets or cash flows of the Organization.

NOTE 2: REPORTING ENTITY

Section 215.97, Florida Statutes, and Chapter 10.650, *Rules of the Auditor General*, set forth the audit and reporting requirements for state financial assistance. The accompanying Schedule includes all state awards expended by the Organization for the year ended December 31, 2023.

NOTE 3: 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 Florida Single Audit Act (Section 215.97, *Florida Statutes*), and the State of Florida Department of Financial Services, Chapter 691-5, *Florida Administrative Code, State Financial Assistance*, and Chapter 10.650, *Rules of the Auditor General*., wherein certain types of expenditures are not allowable or are limited as to reimbursement. Negative amounts, if any, shown on the Schedule represent adjustments or credits made in the normal course of business to amounts reported as expenditures in prior years. Pass-through entity identifying numbers are presented when available.

NOTE 4: NON-CASH AWARDS

The Organization did not have any non-cash awards during the fiscal year.

NOTE 5: CONTINGENCIES

Grant monies received and disbursed by the Organization is for specific purposes and are subject to review by the grantor agencies. Such audits may result in requests for reimbursement due to disallowance of expenditures. Based upon experience, the Organization does not believe that such disallowances, if any, would have a material effect on the financial position of the Organization.

NOTE 6: SUBRECIPIENTS

The Organization provided no state financial projects to sub-recipients during the year December 31 2023.

NOTE 7: SUBSEQUENT EVENTS

Management evaluated subsequent events through December 18, 2024, the date the financial statements were available to be issued. No events requiring disclosure were identified.

AGAPE COMMUNITY HEALTH CENTER, INC.

Schedule of Findings and Questioned Costs
Year ended December 31, 2023

A. SUMMARY OF AUDITOR’S RESULTS

STATE FINANCIAL ASSISTANCE

Dollar threshold used to determine Type A & B programs	_____	\$300,000		
Type of auditor’s report on compliance with major State projects:	_____	Unmodified		
	<table border="1"> <tr> <td align="center">Yes</td> <td align="center">No</td> </tr> </table>		Yes	No
Yes	No			
Internal control over major State projects:				
Material weakness(es) identified?	_____	X		
Significant deficiency(ies) identified not considered to be material weakness(es)?	_____	X		
Any audit findings disclosed that are required to be reported in accordance with Chapter 10.650, Rules of the State of Florida, Office of the Auditor General?	_____	X		
Auditee qualifies as low-risk auditee?	X	_____		

CSFA Numbers	Name of State Program
State Financial Assistance Projects:	
64.052*	Office of Minority Health & Health Equity-SMMT
64.157	Community Health Promotion
93.391	Covid 19 Health Equity-PPI

* Major state financial assistance project

B. FINANCIAL STATEMENT FINDINGS AND QUESTIONED COSTS

This section identifies significant deficiencies, material weaknesses, fraud, non-compliance with provisions of laws, regulations, contracts and grant agreements, and abuse related to the financial statements for which *Government Auditing Standards* require reporting.

None

C. PRIOR AUDIT FINDINGS

None

D. MANAGEMENT’S CORRECTIVE ACTION PLAN

None