

SOUTH FLORIDA REGIONAL DISASTER  
MEDICAL ASSISTANCE TEAM, INC.

Audited Financial Statements

September 30, 2023

**South Florida Regional Disaster Medical Assistance Team, Inc.**  
**Table of Contents**  
**September 30, 2023**

	<b><u>Page Number(s)</u></b>
<b>Independent Auditor’s Report</b>	1
<b>Financial Statements</b>	
Statement of Financial Position	2
Statement of Activity	3
Statement of Cash Flows	4
Statement of Functional Expenses	5
<b>Notes to Financial Statements</b>	6 - 8
<b>Single Audit Section</b>	
Independent Auditor’s Report on the Schedule of Expenditures of State Awards	9
Schedule of Expenditures of State Awards	10
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 <i>Government Auditing Standards</i>	11 - 12
Independent Auditor’s Report on Compliance for Each Major State Program and Report On Internal Control over Compliance Required by the Uniform Guidance	13 - 15
Schedule of Findings and Questioned Costs	16 -17
Summary Schedule of Prior Audit Findings	17



## INDEPENDENT AUDITOR'S REPORT

To the Board of Directors  
South Florida Regional Disaster Medical Assistance Team, Inc.  
Sunrise, Florida

We have audited the accompanying financial Statements of South Florida Regional Disaster Medical Assistance Team, Inc. (a not-for-profit organization) which comprises the statement of financial position as of September 30, 2023 and the related statement of activity, and statement of functional expenses, and cash flows for the year then ended and the related notes to the financial statements. These financial statements are the responsibility of the Company's management. Our responsibility is to express an opinion on these financial statements based on our audit.

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

We conducted our audit in accordance with auditing standards generally accepted in the United States of America. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation. We are required to be independent of South Florida Regional Disaster Medical Assistance Team, 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 opinion. We believe that our audit provides a reasonable basis for our opinion.

In our opinion, the accompanying financial statements referred to above present fairly, in all material respects, the financial position of South Florida Regional Disaster Medical Assistance Team, Inc., as of September 30, 2023 and the changes in net assets and cash flows for the year then ended in conformity with accounting principles generally accepted in the United States of America.

*Goodfellow & Company, CPAs*

Goodfellow & Company CPA, Inc.  
DeLand, Florida  
January 31, 2025

**SOUTH FLORIDA REGIONAL DISASTER MEDICAL ASSISTANCE TEAM, INC.**  
**STATEMENT OF FINANCIAL POSITION**  
**September 30, 2023**

**ASSETS**

	<u><b>2023</b></u>
<b>Current Assets:</b>	
Cash	\$ 433,432
Total Current Assets	433,432
<b>Property and Equipment:</b>	
Furniture and Equipment	95,109
Vehicles	17,000
Less: Accumulated depreciation and amortization	(112,109)
Total Property and Equipment	-
<b>Other Assets:</b>	
Loan Receivable - Caprio	11,015
Total Other Assets	11,015
<b>Total Assets</b>	<b>\$ 444,447</b>

**LIABILITIES AND NET ASSETS**

	<u><b>2023</b></u>
<b>Current Liabilities:</b>	
Accounts Payable	\$ 7,543
Total Current Liabilities	7,543
<b>Net Assets</b>	
Current Unrestricted	436,904
Total Net Assets	436,904
<b>Total Liabilities and Net Assets</b>	<b>\$ 444,447</b>

The accompanying notes are an integral part of these financial statements.  
See Independent Accountant's Audit Report.

**SOUTH FLORIDA REGIONAL DISASTER MEDICAL ASSISTANCE TEAM, INC.**  
**STATEMENT OF ACTIVITIES**  
**For the Twelve Months Ended September 30, 2023**

	<u>2023</u>
Program and Grant Revenue	
Grants and Donations - Restricted	\$ 776,022
Grants and Donations - Unrestricted	23,859
Other Income	7
Interest	2,733
Total Program and Grant Revenue	<u>802,621</u>
 Expenses:	
Program Services	
Miami Dade Co HC Preparedness	753,079
Housing/Warehouse	48,440
Rescue Team	16,425
Support services:	
General Office and Administrative	5,858
Total Expenses	<u>823,802</u>
Other Unrestricted Revenue and Expenses	-
Increase (Decrease) in Net Assets	<u>(21,181)</u>
Net Assets, Beginning of Year	<u>456,172</u>
Release of Restricted Funds	1,914
Net Assets, End of Year	<u>\$ 436,905</u>

The accompanying notes are an integral part of these financial statements.  
See Independent Accountant's Audit Report.

**SOUTH FLORIDA REGIONAL DISASTER MEDICAL ASSISTANCE TEAM, INC.**  
**STATEMENT OF CASH FLOWS**  
**For the Twelve Months Ended September 30, 2023**

	<u>2023</u>
<b>Cash Flows from Operating Activities</b>	
Change in net assets	\$ (21,182)
Adjustments to Reconcile Change in Net Assets to Net Cash Provided by Operating Activities	
Depreciation	-
Changes in net assets and liabilities	
Accounts Payable	4,752
Total Adjustments	<u>4,752</u>
Net Cash provided (used) by operating activities	<u>\$ (16,430)</u>
<b>Cash Flows from Investing Activities</b>	
Disposal of Furniture and Equipment	4,183
Net cash provided (used) by investing activities	<u>\$ 4,183</u>
<b>Cash Flows from Financing Activities</b>	
Notes Payable	(4,452)
RE Unrestricted Funds	1,913
Net cash provided (used) by financing activities	<u>\$ (2,539)</u>
<b>Net increase in cash and cash equivalents</b>	<b>\$ (14,786)</b>
<b>Cash and cash equivalents, Beginning of Year</b>	<b><u>\$ 448,218</u></b>
<b>Cash and cash equivalents, End of Year</b>	<b><u>\$ 433,432</u></b>

Supplemental Cash Flow Disclosures:

South Florida Regional Disaster Medical Assistance Team, Inc. paid \$0 interest.

South Florida Regional Disaster Medical Assistance Team, Inc. had no non-cash investing or financing activities during the year.

**SOUTH FLORIDA REGIONAL DISASTER MEDICAL ASSISTANCE TEAM, INC.**  
**STATEMENT OF FUNCTIONAL EXPENSES**  
**For The Twelve Months Ended September 30, 2023**

	Program Services	Support Services	Total Functional Expense
Miami Dade Co HC Preparedness			
Contracts	\$ 62,256	\$ -	\$ 62,256
Equipment Projects	175,871	-	175,871
FHA	620	-	620
Conferences and Meetings	112,867	-	112,867
Non-Grant Purchases	-	8,480	8,480
Other	20	-	20
Personnel	269,527	-	269,527
Supplies	99,108	-	99,108
Travel	20,440	-	20,440
Utilities	3,890	-	3,890
	\$ 744,599	\$ 8,480	\$ 753,079
Housing/Warehouse			
Leases	\$ 33,917	\$ -	\$ 33,917
Insurance	7,635	-	7,635
Miscellaneous	2,162	-	2,162
Utilities	4,726	-	4,726
	\$ 48,440	\$ -	\$ 48,440
Rescue Team			
Communications	8,422	-	8,422
Depreciation	3,142	-	3,142
Information and Technology	909	-	909
Supplies	90	-	90
Tolls and Parking	63	-	63
Vehicle Expenses	3,306	-	3,306
Workers Compensation Fee	493	-	493
	\$ 16,425	\$ -	\$ 16,425
Total expenses before Support Services	\$ 809,464	\$ 8,480	\$ 817,944
General Office and Administrative Expense:			
Legal and Professional Services	\$ -	\$ 4,964	\$ 4,964
Bank Charges	-	570	570
Miscellaneous	-	61	61
Office Supplies	-	75	75
Postage	-	188	188
	\$ -	\$ 5,858	\$ 5,858
Total Expenditures	\$ 809,464	\$ 14,338	\$ 823,802

The accompanying notes are an integral part of these financial statements.  
See Independent Accountant's Audit Report.

**SOUTH FLORIDA REGIONAL DISASTER MEDICAL ASSISTANCE TEAM, INC.**  
**NOTES TO FINANCIAL STATEMENTS**  
September 30, 2023

**Note 1. PRINCIPAL ACTIVITY AND SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES**

Organization

South Florida Regional Disaster Medical Assistance Team, Inc is a not-for-profit organization organized under the laws of the State of Florida. The organization is designed to provide emergency medical care for people injured in an emergency event or disaster, specifically in Miami-Dade County. To help hospitals, EMS, and other medical partners maintain 24/7 readiness in Miami-Dade County for emergency medical responses.

Basis of Accounting

The Company operates under the accrual method of accounting. Under this method revenues are recognized when earned and expenses are recognized when incurred.

Cash and Cash Equivalents

Cash and cash equivalents are highly liquid financial instruments and consist of cash in banks.

Grants

South Florida Regional Disaster Medical Assistance Team, Inc. receives substantial funding through federal, state, and other grants and contracts. The majority of these grants and contracts operate as follows: accounts receivable and the related revenues are recorded when the applicable expenses to grant awards have been incurred. Certain grants require that South Florida Regional Disaster Medical Assistance Team, Inc. match the funds received with other funds in varying percentages. Management determines the allowance for uncollectable contracts, if applicable, and grants receivable based on historical experience, an assessment of economic conditions, and a review of subsequent collections. Contracts and grants receivable are written off when deemed uncollectable.

Trade Accounts Receivable

Trade accounts receivable are recorded net of an allowance for expected losses. The allowance is estimated from historical performance and projections of trends. Accounts are considered past due when payment is not made under the terms of the transaction and are then written off.

Property and Equipment

Property and equipment are recorded at cost. Maintenance and repairs are charged to expense as incurred, except for major renewals and betterments, which are capitalized. Depreciation is calculated using straight line and accelerated methods over the estimated useful lives of the respective assets. As of September 30, 2023 all Property and Equipment are net \$0.

Advertising

Advertising costs are expensed as incurred.

**SOUTH FLORIDA REGIONAL DISASTER MEDICAL ASSISTANCE TEAM, INC.**  
NOTES TO FINANCIAL STATEMENTS  
September 30, 2023

Revenue and Revenue Recognition

Revenue is recognized when earned. Program service fees and payments under cost-reimbursable contracts received in advance are deferred to the applicable period in which the related services are performed, or expenditures are incurred, respectively. Contributions are recognized when cash, securities or other assets are received. Conditional promises to give are not recognized until the conditions on which they depend have been substantially met. Contributions received are recorded as unrestricted, temporarily restricted, or permanently restricted support, depending on the existence and/or nature of any donor restrictions.

Income Taxes

South Florida Regional Disaster Medical Assistance Team, Inc. is organized as a Florida not-for-profit corporation and has been recognized by the Internal Revenue Service (IRS) as exempt from federal income taxes under Section 501(c)(3) of the Internal Revenue Code as an organization described in Section 501(c)(3), that qualifies for the charitable contribution deduction under Section 170(b)(1)(A)(vi), and has been determined not to be a private foundation under Section 509(a)(1). This entity is required to file a Return of Organization Exempt from Income Tax (Form 990) with the IRS. In addition, the entity is subject to income tax on net income that is derived from business activities that are unrelated to their exempt purposes.

Use of Estimates

The process of preparing financial statements in conformity with accounting principles generally accepted in the United States of America requires the use of estimates and assumptions regarding certain types of assets, liabilities, revenues, and expenses. Such estimates primarily relate to unsettled transactions and events as of the date of the financial statements. Accordingly, upon settlement, actual results may differ from estimated values.

Long-Lived Assets

The company periodically reviews for impairment of long-lived assets whenever events or changes in circumstances indicate that the carrying amount of an asset may not be recoverable. An impairment loss would be recognized when estimated future cash flow expected to result from the use of the asset and its eventual disposition is less than its carrying amount. At September 30, 2023 no such impairment losses were identified by the Company.

Fair Value of Financial Instruments

In accordance with the reporting requirements of SFAS No. 107, Disclosures About Fair Value of Financial Instruments, the Company calculates the fair value of its assets and liabilities which qualify as financial instruments under this statement and includes this additional information in the notes to the financial statements when the fair value is different than the carrying value of those financial instruments. The estimated fair value of cash and accounts payable approximate their carrying amounts due to the short maturity of these instruments. The carrying value of notes payable represents the fair value of these financial instruments because their terms are similar to those in the lending market for

**SOUTH FLORIDA REGIONAL DISASTER MEDICAL ASSISTANCE TEAM, INC.**  
**NOTES TO FINANCIAL STATEMENTS**  
**September 30, 2023**

comparable loans with comparable risks. At September 30, 2023, the Company did not have any other financial instruments.

**Note 2. Subsequent Events**

South Florida Regional Disaster Medical Assistance Team, Inc, has evaluated subsequent events through January 31, 2025, the date the financial statements were available to be issued.

**Note 3. Property and Equipment**

Property and Equipment consists of the following at September 30, 2023:

	<u>2023</u>
Furniture and Equipment	\$ 95,109
Vehicles	17,000
	112,109
Less accumulated depreciation and amortization	(112,109)
	\$ -

**Note 4. Schedule of State Revenue Sources**

The following is a schedule of the Corporation's State revenue sources for the 2022-23 fiscal year:

	<u>2023</u>
Restricted Fund	
Florida Department of Health	
Bureau of Preparedness and Response	\$ 707,420
Florida Department of Health	
Bureau of Preparedness and Response	\$ 68,602
<b>Total</b>	<b>\$ 776,022</b>



**REPORT OF INDEPENDENT CERTIFIED PUBLIC ACCOUNTANT<sup>6</sup> ON THE  
SCHEDULE OF EXPENDITURES OF STATE AWARDS AND STATE FINANCIAL  
ASSISTANCE**

To the Board of Directors  
South Florida Regional Disaster Medical Assistance Team, Inc.  
Sunrise, Florida

We have audited, 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, the financial statements of the governmental activities, the business-type activities, the aggregate discretely presented component units, each major fund, and the aggregate remaining fund information of South Florida Regional Disaster Medical Assistance Team, Inc. as of and for the year ended September 30, 2023, and the related notes to the financial statements, which collectively comprise the City's basic financial statements, and our report thereon dated January 31, 2025 expressed unmodified opinions on these financial statements. Our audit was performed for the purpose of forming opinions on the financial statements that collectively comprise the South Florida Regional Disaster Medical Assistance Team, Inc.'s basic financial statements. We have not performed any procedures with respect to the audited financial statements subsequent to January 31, 2025.

The accompanying schedule of expenditures of state awards is presented for purposes of additional analysis as required by the State of Florida Uniform Guidance and Chapter 10.650, Rules of the Auditor General, and is not a required part of the basic financial statements. Such supplementary 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 basic financial statements and certain additional procedures. These additional procedures included comparing and reconciling the 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 of America. In our opinion, the schedule of expenditures of state awards is fairly stated, in all material respects, in relation to the basic financial statements as a whole.

*Goodfellow & Company, CPA, Inc.*

Goodfellow & Company CPA, Inc.  
DeLand, Florida  
January 31, 2025

SOUTH FLORIDA REGIONAL DISASTER MEDICAL ASSISTANT TEAM  
 SCHEDULE OF EXPENDITURES OF STATE AWARDS  
 AND STATE FINANCIAL ASSISTANCE  
 For the Fiscal Year Ended 9/30/2023

Federal/State Agency, Pass-through Entity Federal Program/State Project State of Florida-MDCHPC	CFDA CSFA No.	Contract Grant No.	Expenditures (in thousands)	Transfers to Subrecipients (in thousands)
Direct Programs				
Florida Department Of Health Bureau of Preparedness and Resoponse	707420	COPBN	707	-
Indirect Projects				
Passed through (insert name of entity)				
TOTAL STATE AGENCY				
TOTAL EXPENDITURES OF STATE AWARDS			707	
Florida Department Of Health Bureau of Preparedness and Resoponse	707420 Add'l	COPEN		
Direct Programs				
Florida Department Of Health Bureau of Preparedness and Resoponse			68	
Indirect Projects				
Passed through (insert name of entity)				
TOTAL STATE AGENCY				
TOTAL EXPENDITURES OF STATE FINANCIAL ASSISTANCE			68	
*denotes major program/project				



**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  
South Florida Regional Disaster Medical Assistance Team, Inc.  
Sunrise, Florida

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 (Government Auditing Standards), the financial statements of the governmental activities, the aggregate discretely presented component units, each major fund, and the aggregate remaining fund information of the South Florida Regional Disaster Medical Assistance Team, Inc. as of and for the fiscal year ended September 30, 2023, and the related notes to the financial statements, which collectively comprise the Corporation's basic financial statements, and have issued our report thereon dated January 31, 2025, included under the heading **INDEPENDENT AUDITOR'S REPORT**.

**Report on Internal Control Over Financial Reporting**

In planning and performing our audit of the financial statements, we considered the Corporation'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 our opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the Corporation's internal control. Accordingly, we do not express an opinion on the effectiveness of the Corporation'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 Corporation'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 or significant deficiencies may exist that were not identified.

### **Report on Compliance and Other Matters**

As part of obtaining reasonable assurance about whether the Corporation's financial statements are free from material misstatement, we performed tests of its compliance with certain provisions of laws, rules, 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 Corporation'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 Corporation's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

Respectfully submitted,



Nancy Jo Lair-Goodfellow, CPA  
DeLand, Florida  
January 31, 2025



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

**Independent Auditor's Report**

To the Board of Directors  
South Florida Regional Disaster Medical Assistance Team, Inc.  
Sunrise, Florida

**Report on Compliance for Each Major Federal Program and State Project**

We have audited South Florida Regional Disaster Medical Team, 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 the South Florida Regional Disaster Medical Team, Inc.'s major Federal programs and State projects for the fiscal year ended September 30, 2023. The South Florida Regional Disaster Medical Team, Inc.'s major Federal programs and State projects are identified in the summary of auditor's results section of the accompanying schedule of findings and questioned costs.

**Management's Responsibility**

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

**Auditor's Responsibility**

Our responsibility is to express an opinion on compliance for each of the South Florida Regional Disaster Medical Team, Inc.'s major Federal programs and State projects based on our audit of the types of compliance requirements referred to above. We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America: the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; the audit requirements of Title 2 U.S. Code of Federal Regulations, Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance); and Chapter 10.650, Rules of the Auditor General. Those standards, Uniform Guidance, and Chapter 10.650, Rules of the Auditor General, require

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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 Federal program or State project occurred. An audit includes examining, on a test basis, evidence about the South Florida Regional Disaster Medical Team, 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 Federal program and State project. However, our audit does not provide a legal determination of the South Florida Regional Disaster Medical Team, Inc.'s compliance.

### **Opinion on Each Major Federal Program and State Project**

In our opinion, South Florida Regional Disaster Medical Team, 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 Federal programs and State projects for the fiscal year ended September 30, 2023.

### **Report on Internal Control Over Compliance**

Management of South Florida Regional Disaster Medical Team, 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 South Florida Regional Disaster Medical Team, Inc.'s internal control over compliance with the types of requirements that could have a direct and material effect on each major Federal program or State project to determine the auditing procedures that are appropriate in the circumstances for the purpose of expressing an opinion on compliance for each major Federal program and State project and to test and report on internal control over compliance in accordance with the Uniform Guidance and Chapter 10.650, Rules of the Auditor General, but not for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, we do not express an opinion on the effectiveness of the South Florida Regional Disaster Medical Team, 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 Federal program or 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 Federal program or 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 Federal program or State project that is less severe

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than a material weakness in internal control over compliance, yet important enough to merit attention by those charged with governance.

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

The purpose of this report on internal control over compliance is solely to describe the scope of our testing of internal control over compliance and the results of that testing based on the requirements of the Uniform Guidance and Chapter 10.650, Rules of the Auditor General. Accordingly, this report is not suitable for any other purpose.

Respectfully submitted,

Nancy Jo Lair-Goodfellow, CPA  
DeLand, Florida  
January 31, 2025

# SCHEDULE OF FINDINGS AND QUESTIONED COSTS

## SECTION I – SUMMARY OF AUDITOR’S RESULTS

### Financial Statements

Type of auditor’s report issued on whether the financial statements audited were prepared in accordance with GAAP: Unmodified

Internal control over financial reporting:

Material weaknesses identified? No

Significant deficiencies identified? None reported

Noncompliance material to financial statements noted? No

### State Awards

Internal control over major State programs:

Material weaknesses identified? No

Significant deficiencies identified? None reported

Type of auditor’s report issued on compliance for major State programs: Unmodified

Any audit findings disclosed that are required to be reported in accordance with 2 CFR 200.516(a)? No

Identification of major State programs

:

Assistance Listing Numbers:  
707420  
Excess State Funds

Name of State Program or Cluster:  
MDCHPC Restricted Funds  
MDCHPC Restricted Funds

Dollar threshold used to distinguish between type A and type B programs: \$750,000

Auditee qualified as low risk auditee? Yes

## **SECTION II – FINANCIAL STATEMENT FINDINGS**

No matters are reported.

## **SECTION III – STATE AWARD FINDINGS AND QUESTIONED COSTS**

No matters are reported.

## **SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS**

The Corporation did not have prior audit findings as required to be reported under 2 CFR 200.511.