



CLARK SCHAEFER HACKETT
BUSINESS ADVISORS

National Youth Advocate Program, Inc.

State of Florida Auditor General

Chapter 10.650, Rules of the Auditor General Required Report

December 31, 2024

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INDEPENDENT AUDITORS' 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

Board of Directors
National Youth Advocate Program, Inc.
Columbus, Ohio

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 National Youth Advocate Program, Inc. (a non-profit organization) which comprise the statement of financial position as of December 31, 2024, and the related statements of activities, functional expenses and cash flows for the year then ended, and the related notes to the financial statements, and have issued our report thereon dated June 27, 2025.

Report on Internal Control Over Financial Reporting

In planning and performing our audit of the financial statements, we considered National Youth Advocate Program, 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 our opinion on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the Organization's internal control. Accordingly, we do not express an opinion on the effectiveness of the Organization's internal control.

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

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

Report on Compliance and Other Matters

As part of obtaining reasonable assurance about whether National Youth Advocate Program, 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 National Youth Advocate Program, Inc.'s internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the National Youth Advocate Program, Inc.'s internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

Clark, Schaefer, Hackett & Co.

Springfield, Ohio
June 27, 2025

INDEPENDENT AUDITORS' REPORT ON COMPLIANCE FOR EACH MAJOR STATE PROJECT AND ON INTERNAL CONTROL OVER COMPLIANCE REQUIRED BY CHAPTER 10.650, RULES OF THE AUDITOR GENERAL

Board of Directors
National Youth Advocate Program, Inc.
Columbus, Ohio

Report on Compliance for Each Major State Project

Opinion on Each Major State Project

We have audited National Youth Advocate Program, Inc.'s compliance with the types of compliance requirements identified to audit in the Department of Financial Services' *State Projects Compliance Supplement*, that could have a direct and material effect on each of the National Youth Advocate Program, Inc.'s major State projects for the year ended December 31, 2024. National Youth Advocate Program, Inc.'s major State projects are identified in the summary of auditors' results section of the accompanying schedule of findings and questioned costs.

In our opinion, National Youth Advocate Program, 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 projects for the year ended December 31, 2024.

Basis for Opinion on Each Major State 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 audit requirements of Chapter 10.650, Rules of the Auditor General. Our responsibilities under those standards and Chapter 10.650, Rules of the Auditor General are further described in the Auditors' Responsibilities for the Audit of Compliance section of our report.

We are required to be independent of National Youth Advocate Program, 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 project. Our audit does not provide a legal determination of National Youth Advocate Program, 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 National Youth Advocate Program, Inc.'s State projects.

Auditors' 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 National Youth Advocate Program, Inc.'s compliance based on our audit. Reasonable assurance is a high level of assurance but is not absolute assurance 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 judgment made by a reasonable user of the report on compliance about National Youth Advocate Program, Inc.'s compliance with the requirements of each major State project 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 National Youth Advocate Program, 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 National Youth Advocate Program, 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 Chapter 10.650, Rules of the Auditor General, but not for the purpose of expressing an opinion on the effectiveness of National Youth Advocate Program, 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 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 Auditors' 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 have not been identified.

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

Report on Schedule of State Financial Assistance Required by Chapter 10.650, Rules of the Auditor General

We have audited the financial statements of National Youth Advocate Program, Inc. as of and for the year ended December 31, 2024, and have issued our report thereon dated June 27, 2025, which contained an unmodified opinion on those financial statements. Our audit was performed for the purpose of forming and opinion on the financial statements as a whole. The accompanying schedule of state financial assistance is presented for purposes of additional analysis as required by Chapter 10.650, Rules of the Auditor General 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 state financial assistance is fairly stated in all material respects in relation to the financial statements as a whole.

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 our testing based on the requirements of Chapter 10.650, Rules of the Auditor General. Accordingly, this report is not suitable for any other purpose.

Clark, Schaefer, Hackett & Co.

Springfield, Ohio
June 27, 2025

National Youth Advocate Program, Inc.
Schedule of State Financial Assistance
Year Ended December 31, 2024

<u>State Grantor / Program Title / Pass-Through Grantor</u>	<u>State CFSA Number</u>	<u>Pass-Through Entity Award Number</u>	<u>State Expenditures</u>
Florida Department of Children and Families			
Out-of-Home Supports			
Childnet, Inc.	60.074	NYA24CPA / YAP24CPA	\$ 981,524
Family Support Services of North Florida, Inc.	60.074	CMO-024-NYAP / RA-025-NYAP	247,987
Community Partnership for Children	60.074	D12-24-NYAP-EFH	102,776
Children's Network of Southwest Florida	60.074	DBV02	247,481
Family Support Services of Pasco and Pinellas County	60.074	FSS-C6-TFC- NYAP-FY25	<u>250,847</u>
Total State Assistance CFSA 60.074			<u>1,830,615</u>
CBC Purchase of Therapeutic Services for Children			
Family Support Services of North Florida, Inc.	60.183	CMO-024-NYAP / RA-025-NYAP	17,705
Children's Network of Southwest Florida	60.183	DBV02	118,367
Family Support Services of Pasco and Pinellas County	60.183	FSS-C6-TFC- NYAP-FY25	<u>73</u>
Total State Assistance CFSA 60.183			<u>136,145</u>
Enhanced Services for Human Trafficking Victims			
Citrus Family Care Network	60.310	20-11	<u>285,477</u>
Total Florida Department of Children and Families			<u>2,252,237</u>
Total State Financial Assistance			\$ <u>2,252,237</u>

1. BASIS OF PRESENTATION:

The accompanying schedule of State Financial Assistance (the Schedule) includes the state award activity of National Youth Advocate Program, Inc., (NYAP) under programs of the State of Florida for the year ended December 31, 2024. 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 operations of NYAP, it is not intended to, and does not present, NYAP's financial position, changes in net assets, or cash flows.

2. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES:

(a) Expenditures reported on the Schedule are reported on the accrual basis of accounting. Such expenditures are recognized following the cost principles contained in Chapter 10.650, Rules of the Auditor General, wherein certain types of expenditures are not allowable or are limited as to reimbursement.

(b) There are no awards passed through to subrecipients.

Summary of Auditors' Results

Financial Statements

Type of auditors' report issued: unmodified

Internal control over financial reporting:
 Material weakness(es) identified? _____ Yes X No
 Significant deficiency(ies) identified not
 considered to be material weaknesses? _____ Yes X None reported

Noncompliance material to financial statements noted? _____ Yes X No

State Financial Assistance

Type of auditors' report issued on compliance for
 major programs: unmodified

Internal control over Major Programs:
 Material weakness(es) identified? _____ Yes X No
 Significant deficiency(ies) identified not
 considered to be material weaknesses? _____ Yes X None reported

Any audit findings disclosed that are required to
 be reported in accordance with the Florida Single Audit Act
 and Chapter 10.650, Rules of the Auditor General _____ Yes X No

Identification of Major Programs:

<u>CFSA Number(s)</u>	<u>Name of State Project</u>
60.074	Out-of-Home Supports

Dollar threshold used to distinguish
 between type A and type B programs: \$675,671

Financial Statement Findings

There were no findings relative to the financial statements. There are no items related to State Financial Assistance required to be reported in the management letter, therefore no management letter issued.

State Projects Findings and Questioned Costs

There were no findings or questioned costs relative to State projects. There are no items related to State Financial Assistance required to be reported in the management letter, therefore no management letter issued.

Prior Year Findings

None reported.

