

SUPPLEMENTAL INFORMATION

PARTNERSHIP FOR STRONG FAMILIES, INC.

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
AND STATE FINANCIAL ASSISTANCE

YEAR ENDED JUNE 30, 2024

Federal/State Grantor, Pass-Through Grantor, Program, Project, or Cluster Title	AL/ CSFA Number	Pass-Through Entity Identifying Number	Passed Through to Subrecipients	Total Expenditures
Federal Awards				
U.S. Department of Health and Human Services				
Direct Award:				
Child Abuse and Neglect Discretionary Activities	93.670	N/A	\$ -	\$ 453,060
Passed Through State of Florida, Department of Children and Families:				
Marylee Allen Promoting Safe and Stable Families	93.556	CJ149	329,894	1,222,785
Social Services Block Grant	93.667	CJ149	1,577	1,217,907
Temporary Assistance for Needy Families - TANF Cluster	93.558	CJ149	2,323,577	4,457,386
Foster Care Title IV-E	93.658	CJ149	2,325,752	6,289,573
Stephanie Tubbs Jones Child Welfare Services Program	93.645	CJ149	276,200	459,406
Adoption Assistance	93.659	CJ149	214,498	8,988,757
Medical Assistance Program	93.778	CJ149	19,479	318,668
John H Chafee Care Program for Successful Transition to Adulthood	93.674	CJ149	138,276	225,739
Chafee Education and Training Vouchers Program (ETV)	93.599	CJ149	-	17,311
Grants to States for Access and Visitation Programs	93.597	CJ149	-	31,164
Child Abuse and Neglect State Grants	93.669	CJ149	-	274,683
Guardian Assistance	93.090	CJ149	-	362,814
Community Based Family Resource and Support Grants	93.590	CJ149	-	581,818
Total U.S Department of Health and Human Services			5,629,253	24,448,011
U.S. Department of Agriculture				
Passed Through State of Florida, Department of Children and Families:				
State Administrative Matching Grants for Food Stamp Program	10.561	CJ149	3,896	6,545
Total U.S Department of Agriculture			3,896	6,545
Total Expenditures of Federal Awards			5,633,149	24,907,616
State Financial Assistance				
State of Florida, Department of Children and Families:				
Out-of-Home Supports	60.074	CJ149	1,282,115	5,224,837
CBC - Adoption Services	60.076	CJ149	-	989,980
CBC - Purchase for Therapeutic Services for Children	60.183	CJ149	-	408,559
Extended Foster Care Program	60.141	CJ149	13,720	130,669
The Independent Living and Road-to-Independence	60.112	CJ149	-	9,333
CBC - Sexually Exploited Children	60.138	CJ149	-	71,987
Guardianship Assistance Program	60.210	CJ149	-	139,619
Fatherhood Engagement Specialist	60.211	CJ149	-	438,050
Early Childhood Court Case Management & Prevention	60.225	CJ149	60,386	89,732
Family Preservation and CWS Diversion Program	60.214	CJ149	-	17,426
Kinship Navigator Program	60.207	CJ149	-	177,127
State Funded Child Care Subsidy	60.244	CJ149	-	798,900
Total Expenditures of State Financial Assistance and Department of Children and Families			1,356,221	8,496,219
Total Expenditures of Federal Awards and State Financial Assistance			\$ 6,989,370	\$ 33,403,835

The accompany notes are an integral part of this schedule.

PARTNERSHIP FOR STRONG FAMILIES INC.

**NOTES TO SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
AND STATE FINANCIAL ASSISTANCE**

FOR THE YEAR ENDED JUNE 30, 2024

Note 1 - Basis of Presentation

The accompany Schedule of Expenditures of Federal Awards and State Financial Assistance (the Schedule) includes the federal awards and state financial assistance activity of Partnership for Strong Families, Inc. (the Organization) under programs of federal and state government for the year ended June 30, 2024, in accordance with the 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*. Because the Schedule presents only a selected portion 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 - 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 Uniform Guidance, wherein certain types of expenditures are not allowable or are limited as to reimbursement.

Only revenues earned in accordance with the contract terms are reported as expenditures on the Schedule.

The Organization has elected to not use the 10% de minimis indirect cost rate allowed under the Uniform Guidance.

Note 3 - Sub-Recipients

The Organization provided funding to the following sub-recipients as follows:

Camelot Community Care, Inc.	\$ 5,409,614
CDS Family and Behavioral Health Services, Inc.	143,404
Florida United Methodist Church	116,690
Lutheran	3,240,859
Twin Oaks	1,091,800
Meridian	821,135
Haven Open Arms	491,414
Total	<u>\$ 11,314,916</u>
Passed Through Federal Awards	\$ 5,633,149
Passed Through State Awards	1,356,221
Subtotal	<u>6,989,370</u>
Passed Through State Matching Funds Awarded for Matching	4,325,546
Total	<u>\$ 11,314,916</u>

PARTNERSHIP FOR STRONG FAMILIES INC.

**NOTES TO SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
AND STATE FINANCIAL ASSISTANCE**

FOR THE YEAR ENDED JUNE 30, 2024

Note 4 - Matching Funds for Federal Programs

The following funds were provided by the State of Florida, through the Department of Children and Families as matching funds for the Federal Programs under Contract CJ149 as follows:

<u>Name of Program</u>	<u>ALN</u>	<u>Amount</u>
Chafee Education and Training Vouchers Program (ETV)	93.599	\$ 3,200
Stephanie Tubbs Jones Child Welfare Services Program	93.645	153,135
Adoption Assistance	93.659	6,876,178
Chafee Foster Care Independent Living	93.674	56,435
Medical Assistance Program	93.778	318,668
MaryLee Allen Promoting Safe and Stable Families	93.556	13,062
Temporary Assistance for Needy Families	93.558	1,963,129
Foster Care Title IV-E	93.658	5,524,059
Guardian Assistance	93.090	263,159
Community Based Family Resource and Support Grants	93.590	145,455
State Administrative Matching Grants for Food Stamps Program	10.561	6,545
Tested Pursuant to OCA Activity	93.XXX	3,951,021
Total State Funds Awarded for Matching		<u>\$ 19,274,046</u>



**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**

Partners

W. Ed Moss, Jr.
Joe M. Krusick
Ric Perez
Cori G. Novinich
Renee C. Varga

To the Board of Directors of
Partnership for Strong Families, Inc.
Gainesville, 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, the financial statements of Partnership for Strong Families, Inc. (a nonprofit organization), which comprise the statement of financial position as of June 30, 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 December 20, 2024.

Winter Park, FL 32789
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Report on Internal Control over Financial Reporting

In planning and performing our audit of the financial statements, we considered Partnership for Strong Families, 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 Partnership for Strong Families, Inc.'s internal control. Accordingly, we do not express an opinion on the effectiveness of Partnership for Strong Families, Inc.'s internal control.

N. Palm Beach, FL 33408
631 US Highway One
Phone: 561-848-9300

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.

Miami Lakes, FL 33016
7900 NW 155th Street
Phone: 305-445-7956

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.

Miramar, FL 33025
11450 Interchange Circle
Phone: 954-435-4222

Report on Compliance and Other Matters

As part of obtaining reasonable assurance about whether Partnership for Strong Families, 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.

Moss, Krusick & Associates, LLC

Winter Park, Florida
December 20, 2024



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

Partners

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To the Board of Directors of
Partnership for Strong Families, Inc.
Gainesville, Florida

Report on Compliance for Each Major Federal Program and State Project

Opinion on Each Major Federal Program and State Project

We have audited Partnership for Strong Families, Inc.'s compliance with the types of compliance requirements identified as subject to audit 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 Partnership for Strong Families, Inc.'s major federal programs and state projects for the year ended June 30, 2024. Partnership for Strong Families, 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.

In our opinion, Partnership for Strong Families, 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 year ended June 30, 2024.

Basis for Opinion on Each Major Federal Program and 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 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*. Our responsibilities under those standards, the Uniform Guidance and Chapter 10.650, are further described in the Auditor's Responsibilities for the Audit of Compliance section of our report.

We are required to be independent of Partnership for Strong Families, 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 federal program and state project. Our audit does not provide a legal determination of Partnership for Strong Families, 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 Partnership for Strong Families, Inc.'s federal programs and state projects.

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 Partnership for Strong Families, Inc.'s compliance based on our

Auditor's Responsibilities for the Audit of Compliance (continued)

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 Uniform Guidance and Chapter 10.650, 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 Partnership for Strong Families, Inc.'s compliance with the requirements of each major federal program and state project as a whole.

In performing an audit in accordance with generally accepted auditing standards, *Government Auditing Standards*, the Uniform Guidance and Chapter 10.650, 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 Partnership for Strong Families, 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 Partnership for Strong Families, 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 and Chapter 10.650, but not for the purpose of expressing an opinion on the effectiveness of Partnership for Strong Families, 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 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 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 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 the results of that testing based on the requirements of the Uniform Guidance and Chapter 10.650. Accordingly, this report is not suitable for any other purpose.

Moss, Krusick & Associates, LLC

Winter Park, Florida
December 20, 2024

**PARTNERSHIP FOR STRONG FAMILIES, INC.
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
FEDERAL AWARD PROGRAMS AND
STATE FINANCIAL ASSISTANCE PROJECTS**

Summary of Auditor's Results

Financial Statements

Type of Auditor's Report Issued on Whether the Financial Statements Audited were Prepared in Accordance with Generally Accepted Accounting Principles: Unmodified

Internal Control Over Financial Reporting:

Material weakness(es) identified? No

Significant deficiency(ies) identified? None reported

Non-compliance material to the financial statements noted? No

Federal Awards and State Projects

Internal Control Over Major Federal Programs and State Projects:

Material weakness(es) identified? No

Significant deficiency(ies) identified? None reported

Type of Auditor's Report Issued on Compliance for Major Federal Programs or State Projects: Unmodified

Any audit findings disclosed that are required to be reported in accordance with CFR 200.516(a) or Chapter 10.656, *Rules of the Auditor General*? No

Identification of Major Federal Programs and State Projects:

Federal Award Programs

ALN

U.S. Department of Health and Human Services: Passed Through State of Florida, Department of Children and Families:	
Foster Care – Title IV - E	93.658
Temporary Assistance for Needy Families Block Grant	93.558
Social Services Block Grant	93.667
Community Based Family Resource and Support Grants	93.590

State Financial Assistance Projects

CSFA

State of Florida, Department of Children and Families:	
Out-of-Home Supports	60.074
CBC – Early Fatherhood	60.211
CBC – Adoption Services	60.076

**PARTNERSHIP FOR STRONG FAMILIES, INC.
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
FEDERAL AWARD PROGRAMS AND
STATE FINANCIAL ASSISTANCE PROJECTS**

Federal Awards and State Projects (continued)

Dollar Threshold Used to Distinguish Between Type A and Type B Federal Programs:	\$ 750,000
Dollar Threshold Used to Distinguish Between Type A and Type B State Projects:	\$ 750,000
Auditee qualified as low-risk auditee pursuant to the Uniform Guidance?	Yes

Other Issues

- (a) No management letter is required because there were no findings required to be reported in the management letter (Section 10.656(3)(e), *Rules of the Auditor General*).
- (b) No summary schedule of prior audit findings is required because there were no prior audit findings related to Federal Programs or State Projects (Sections 10.557(3)(e)5. and 10.656(3)(d)5, *Rules of the Auditor General*).