

2024

United Way of Florida, Inc.

Financial Statements and
Independent Auditor's Report

June 30, 2024

**FINANCIAL STATEMENTS
AND
INDEPENDENT AUDITOR’S REPORT**

**UNITED WAY OF FLORIDA, INC.
TALLAHASSEE, FLORIDA**

JUNE 30, 2024

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INDEPENDENT AUDITOR'S REPORT

Board of Governors
United Way of Florida, Inc.
Tallahassee, Florida

Opinion

We have audited the accompanying financial statements of United Way of Florida, Inc. (the Organization), which comprise the statements 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.

In our opinion, the financial statements referred to above present fairly, in all material respects, the financial position of the Organization as of June 30, 2024, and the changes in its net assets and its cash flows for the year then ended 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 and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are required to be independent of the Organization 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 Financial Statements

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

In preparing the financial statements, management is required to evaluate whether there are conditions or events, considered in the aggregate, that raise substantial doubt about the Organization's ability to continue as a going concern within one year after the date that the financial statements are available to be issued.

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Board of Governors
United Way of Florida, Inc.
Tallahassee, Florida

INDEPENDENT AUDITOR'S REPORT

Auditor's Responsibilities for the Audit of the Financial Statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are 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 and *Government Auditing Standards* 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 financial statements.

In performing an audit in accordance with generally accepted auditing standards and *Government Auditing Standards*, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material misstatement of the financial statements, 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 financial statements.
- 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 Organization'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 financial statements.
- Conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about the Organization's ability to continue as a going concern for a reasonable period of time.

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.

Report on Summarized Comparative Information

We have previously audited the Organization's 2023 financial statements, and we expressed an unmodified audit opinion on those audited financial statements in our report dated March 8, 2024. In our opinion, the summarized comparative information (statement of functional expenses) presented herein as of and for the year ended June 30, 2023, is consistent, in all material respects, with the audited financial statements from which it has been derived.

Board of Governors
United Way of Florida, Inc.
Tallahassee, Florida

INDEPENDENT AUDITOR'S REPORT

Report on Supplementary Information

Our audit was conducted for the purpose of forming an opinion on the financial statements as a whole. The accompanying schedule of expenditures of state financial assistance, as required by Chapter 10.650, *Rules of the Auditor General*, is presented for the purposes of additional analysis and is not a required part of the financial statements. Such information is the responsibility of management and was derived from, and related 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 expenditures of state financial assistance is fairly stated in all material respects, in relation to the financial statements as a whole.

Other Reporting Required by *Government Auditing Standards*

In accordance with *Government Auditing Standards*, we have also issued our report dated April 22, 2025, on our consideration of the Organization's internal control over financial reporting and on our test of its compliance with certain provisions of laws, regulations, contracts and grant agreements, and other matters. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* and in considering the Organization's internal control over financial reporting and compliance.

Purvis Gray

April 22, 2025
Tallahassee, Florida

STATEMENTS OF FINANCIAL POSITION
JUNE 30, 2024 AND 2023
UNITED WAY OF FLORIDA, INC. - TALLAHASSEE, FLORIDA

	2024	2023
Assets		
Cash on Deposit	\$ 342,209	\$ 377,546
Dues Receivable	-	1
Grants Receivable	589,897	-
Prepaid Expenses	15,250	15,250
Furniture and Equipment, Net of Depreciation	440	670
Total Assets	947,796	393,467
LIABILITIES AND NET ASSETS		
Liabilities		
Accounts Payable	495	941
Grants Payable	529,030	-
Agency Funds	35,867	119,404
Total Liabilities	565,392	120,345
Net Assets		
Without Donor Restrictions	338,092	228,724
With Donor Restrictions	44,312	44,398
Total Net Assets	382,404	273,122
Total Liabilities and Net Assets	\$ 947,796	\$ 393,467

See accompanying notes.

STATEMENTS OF ACTIVITIES
FOR THE YEARS ENDED JUNE 30, 2024 AND 2023
UNITED WAY OF FLORIDA, INC. - TALLAHASSEE, FLORIDA

	<u>2024</u>	<u>2023</u>
Net Assets Without Donor Restrictions		
Revenue and Support		
Membership Dues:		
Exchange Portion	\$ 373,312	\$ 319,847
Contribution	124,437	106,616
Grant Revenues	1,123,804	-
Other Grants and Contributions	18,274	8,032
Capital Day	21,626	13,215
Administrative Fees	3,079	9,361
Meetings	3,784	1,551
Miscellaneous	1,900	-
Interest Income	1,861	149
Total Revenues and Support		
Without Donor Restrictions	<u>1,672,077</u>	<u>458,771</u>
Net Assets Released from Restrictions	<u>132,836</u>	<u>2,199,110</u>
Expenses		
Program Services:		
Member Services	350,917	339,535
Public Policy	66,390	64,236
Other Contracts and Grants	1,230,818	2,208,285
Support Services	47,420	45,882
(Total Expenses)	<u>(1,695,545)</u>	<u>(2,657,938)</u>
Increase (Decrease) in Net Assets		
Without Donor Restrictions	<u>109,368</u>	<u>(57)</u>
Net Assets With Donor Restrictions		
Revenues and Support		
Disaster Fund Contributions	132,750	2,223,460
Net Assets Released from Restrictions	<u>(132,836)</u>	<u>(2,199,110)</u>
Increase (Decrease) in Net Assets		
With Donor Restrictions	<u>(86)</u>	<u>24,350</u>
Increase in Net Assets	109,282	24,293
Net Assets, Beginning of Year	<u>273,122</u>	<u>248,829</u>
Net Assets, End of Year	<u><u>\$ 382,404</u></u>	<u><u>\$ 273,122</u></u>

See accompanying notes.

STATEMENT OF FUNCTIONAL EXPENSES
FOR THE YEAR ENDED JUNE 30, 2024,
WITH SUMMARIZED COMPARATIVE TOTALS FOR THE YEAR ENDED JUNE 30, 2023
UNITED WAY OF FLORIDA, INC. - TALLAHASSEE, FLORIDA

	Member Services	Public Policy	Other Contracts and Grants	Support Services	2024 Total Functional Expenses	2023 Total
Personnel Costs	\$ 250,173	\$ 47,330	\$ 6,761	\$ 33,807	\$ 338,071	\$ 332,862
Contract Services	21,000	3,973	568	2,838	28,379	43,523
Professional Fees	16,533	3,128	447	2,234	22,342	12,863
Office Supplies	4,402	833	119	595	5,949	2,060
Communications	4,387	830	119	593	5,929	5,512
Postage	99	19	3	13	134	242
Occupancy	11,100	2,100	300	1,500	15,000	11,330
Printing	-	-	-	-	-	1,812
Meetings and Workshops	31,770	6,011	859	4,293	42,933	33,489
Professional Dues and Subscriptions	8,511	1,610	230	1,150	11,501	10,657
Insurance	2,458	465	66	332	3,321	3,172
Miscellaneous	314	59	8	42	423	766
Grants and Contributions to Others	-	-	2,000	-	2,000	-
Disaster Fund Expense	-	-	132,836	-	132,836	2,199,110
Tax Assistance Grant Expense	-	-	1,086,497	-	1,086,497	-
Depreciation Expense	170	32	5	23	230	540
Total Expenses	\$ 350,917	\$ 66,390	\$ 1,230,818	\$ 47,420	\$ 1,695,545	\$ 2,657,938

See accompanying notes.

STATEMENTS OF CASH FLOWS
FOR THE YEARS ENDED JUNE 30, 2024 AND 2023
UNITED WAY OF FLORIDA, INC. - TALLAHASSEE, FLORIDA

	<u>2024</u>	<u>2023</u>
Cash Flows from Operating Activities		
Cash Provided from Members	\$ 497,750	\$ 440,809
Cash Provided from Grants and Contributions	713,421	2,255,620
Cash Paid to Employees for Services	(338,072)	(332,861)
Cash Paid to Vendors for Goods and Services	(138,357)	(127,837)
Cash Paid for Grants and Other Assistance	(690,303)	(2,199,110)
Cash Paid as Fiscal Agent	(83,537)	119,250
Interest Received	3,761	149
Net Cash Provided by (Used in) Operating Activities	<u>(35,337)</u>	<u>156,020</u>
Net Increase (Decrease) in Cash	(35,337)	156,020
Cash, Beginning of Year	<u>377,546</u>	<u>221,526</u>
Cash, End of Year	<u><u>\$ 342,209</u></u>	<u><u>\$ 377,546</u></u>

See accompanying notes.

NOTES TO FINANCIAL STATEMENTS
UNITED WAY OF FLORIDA, INC. - TALLAHASSEE, FLORIDA

Note 1 - Organization and Purpose

United Way of Florida, Inc. (the Organization) is a Florida not-for-profit organization established in 1980. It is directed by a Board of Governors comprising representatives from member United Ways, both volunteers and United Way executives. The Organization exists to serve Florida's 28 local United Ways by providing the membership with a united front on issues of statewide significance in the area of human services, identifying and pursuing statewide public policy issues, providing activities and programs that enhance their members' abilities to fulfill their missions, and facilitating the use of the resources of the United Way of America. The mission of the Organization is to enhance Florida United Ways' efforts to increase the organized capacity of people to care for one another.

The Organization receives member dues from the local United Way members to fund its operations. The dues are based on net campaign revenue.

Areas of priority importance to the Organization include:

- Public Policy - Leadership in the formation and advocacy of public policy as it relates to health and human services.
- ALICE (Asset Limited, Income Constrained, Employed) - Provide statewide leadership and member support to increase awareness of, and programs and advocacy for, the ALICE population.
- United Way Training - Leadership in providing training, networking, and information sharing opportunities for United Ways.

In addition to those three focus areas, the Organization provides general services relating to the array of issues facing non-profits to its members. The Organization has received grants for specific programs or initiatives, including advocacy support for children's issues and for assisting in the preparation of tax returns for low income working Floridians and Florida families.

Note 2 - Summary of Significant Accounting Policies

The Organization prepares its financial statements using the accrual basis of accounting, which is in accordance with generally accepted accounting principles.

Revenue Recognition

Member dues are recognized as income over the period to which the dues relate. Member dues collected in advance of the service period, if any, are deferred at year-end. Membership dues, which are non-refundable, comprise an exchange element based on the value of benefits provided and a contribution element for which there are no benefits provided to the member.

The Organization also receives contributions and grants from businesses and United Way Worldwide. Contributions received are recorded as without donor restrictions or with donor restrictions depending on the nature of any donor restrictions. Donor restricted contributions are reclassified to net assets without donor restrictions when the purpose of the restriction is accomplished. The Organization also receives administrative fees from the United Way Worldwide associated with programs/grants. These administrative fees are recognized as the programs/grants are completed.

NOTES TO FINANCIAL STATEMENTS
UNITED WAY OF FLORIDA, INC. - TALLAHASSEE, FLORIDA

Agency Funds

Agency funds are used to account for receipts that are not owned or controlled by the Organization. The Organization acts as fiscal agent for these funds by accounting for receipts deposited and disbursements made at the direction of the entity from whom they were received. These funds belong to the Clearinghouse on Human Services and Recover Hardee.

Financial Statement Presentation

Financial statement presentation follows *Accounting Standards Codification* (ASC) 958-205, *Financial Statements for Not-For-Profit Organizations*. Under ASC 958-205, the Organization is required to report information regarding its financial position and activities as follows:

■ **Without Donor Restrictions**

Net assets that are not subject to donor-imposed stipulations.

■ **With Donor Restrictions**

Net assets subject to donor-imposed stipulations that may or will be met either by actions of the Organization and/or the passage of time. When a restriction expires, assets with donor restrictions are reclassified to without donor restrictions and reported in the statement of activities as net assets released from restrictions. Amounts reported as With Donor Restrictions as of June 30, 2024, are restricted by donors for disaster relief.

Functional Allocation of Expenses

The cost of the Organization's programs has been summarized on a functional basis in the statements of activities. Expenses that are directly identifiable with a specific program or initiative are charged to that program. Expenses that relate to both programs and general operations of the Organization are allocated based on management's best estimates of time spent or benefits provided.

Cash on Deposit

Cash consists of funds held in an interest-bearing checking account. Accounts at each banking institution are insured by the Federal Deposit Insurance Corporation (FDIC) for up to \$250,000. At times, the balances have exceeded the amounts covered by FDIC insurance. The Organization believes that there is no significant risk with respect to these account balances.

Grants Receivable

The Organization was awarded a grant through the State of Florida Department of Commerce, Division of Community Development to provide tax preparation services for the residents of Florida. The Volunteer Income Tax Assistance (VITA) program was administered in conjunction with the local United Ways. The Organization submits requests for reimbursement based on qualified expenses incurred performing these services. At June 30, 2024, the Organization was due \$589,897 from the State of Florida.

Furniture and Equipment

Office furniture and equipment is reported at cost and depreciated over the assets' estimated useful lives using the straight-line method. Acquisitions in excess of \$1,000 are capitalized. Estimated useful lives range from 5-7 years for furniture and 3-5 years for office equipment.

NOTES TO FINANCIAL STATEMENTS
UNITED WAY OF FLORIDA, INC. - TALLAHASSEE, FLORIDA

Use of Estimates

The preparation of financial statements in conformity with generally accepted accounting principles in the United States of America requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities, disclosures of contingent assets and liabilities at the date of the financial statements, and the reported amounts of revenues and expenses during the reported period. Accordingly, actual results could differ from those estimates.

Date of Management Review

Subsequent events were evaluated through April 22, 2025, which is the date the financial statements were available to be issued.

Comparative Data

The amounts shown for the fiscal year ended June 30, 2023, in the accompanying statement of functional expenses present summarized comparative totals only. Accordingly, the 2023 totals are not intended to present all information necessary for a fair presentation in conformity with accounting principles generally accepted in the United States of America. Such information should be read in conjunction with the Organization's financial statements for the year ended June 30, 2023, from which the summarized comparative information was derived.

Adoption of New Accounting Standard

In June 2016, the Financial Accounting Standards Board (FASB) issued Accounting Standards Update (ASU) No. 2016-13, *Financial Instruments – Credit Losses* (ASU 2016-13). This standard became effective for not-for-profit entities for years beginning after December 15, 2022. ASU 2016-13 replaces the methodology for loss impairment with a new methodology that reflects expected credit losses pertaining to assets measured at amortized cost and available-for-sale debt securities. The Organization adopted ASU 2016-13 effective July 1, 2023. There was no impact to the Organization's financial statements as a result of adopting this accounting pronouncement.

Note 3 - Furniture and Equipment

Furniture and equipment consists of the following for the years ended June 30:

	<u>2024</u>	<u>2023</u>
Furniture and Equipment	\$ 6,743	\$ 6,743
(Less Accumulated Depreciation)	(6,303)	(6,073)
Total	<u>\$ 440</u>	<u>\$ 670</u>

Depreciation expense for the years ended June 30, 2024 and 2023, was \$230 and \$540, respectively.

Note 4 - Retirement Plan

The Organization has a retirement plan and deferred compensation plan, which cover employees over the age of 21. Employees may contribute the maximum amount allowed by law. The Organization contributed 9% of participants' compensation for 2024 and 2023. Contributions to the plan for the years ended June 30, 2024 and 2023, were \$21,514 and \$14,862, respectively.

NOTES TO FINANCIAL STATEMENTS
UNITED WAY OF FLORIDA, INC. - TALLAHASSEE, FLORIDA

Note 5 - Leases

The Organization leases its office space from the United Way of the Big Bend. The agreement is from year to year, so the Organization has elected to recognize the expense associated with lease payments on a straight-line basis. Rent expense totaled \$15,000 and \$11,330 for the years ended June 30, 2024 and 2023, respectively.

Note 6 - Income Taxes

The Organization is a not-for-profit organization that is exempt from income taxes under Section 501(c)(3) of the Internal Revenue Code (IRC) and has been classified as an other-than private foundation. Therefore, no provision for income taxes has been recorded.

The FASB issued guidance that requires tax effects from an uncertain tax position to be recognized in the financial statements only if the position is more-likely-than-not to be sustained if the position were to be challenged by a taxing authority. The assessment of the tax position is based solely on the technical merits of the position, without regard to the likelihood that the tax position may be challenged. If an uncertain tax position meets the more-likely-than-not threshold, the largest amount of tax benefit that is greater than 50% likely to be recognized upon ultimate settlement with the taxing authority is recorded. The Organization is exempt from income tax under IRC Section 501(c)(3), though it is subject to tax on income unrelated to its exempt purposes, unless that income is otherwise excluded by the IRC. There are no tax positions for which a material change in any unrecognized tax benefit or liability is reasonably possible in the next 12 months. There is no interest or penalties recognized in the income statement or balance sheet. The Organization's Forms 990, *Return of Organization Exempt from Income Tax*, are subject to examination by the Internal Revenue Service, generally for three years after they are filed.

Note 7 - Net Assets

The Organization continues to receive contributions for victims of hurricanes. These funds were received and distributed to the affected counties in Florida. The remaining balance will be distributed in the future. The following table details the contributions received for these net assets with donor restrictions:

	Hurricane Contributions
Balance - June 2022	\$ 20,048
Received	2,223,460
Distributed	<u>(2,199,110)</u>
Balance - June 2023	44,398
Received	132,750
Distributed	<u>(132,836)</u>
Balance - June 2024	<u><u>\$ 44,312</u></u>

The Organization's net assets without donor restrictions include amounts that are designated by its Board of Governors for specific purposes. This includes \$23,500 earmarked for future disasters.

NOTES TO FINANCIAL STATEMENTS
UNITED WAY OF FLORIDA, INC. - TALLAHASSEE, FLORIDA

Note 8 - Liquidity and Availability of Financial Assets

The following reflects the Organization's financial assets as of the balance sheet date, reduced by amounts not available for general use because of contractual or donor-imposed restrictions within one year of the balance sheet date.

	<u>2024</u>	<u>2023</u>
Organization's Financial Assets, at June 30		
Cash on Deposit	\$ 342,209	\$ 377,546
Grants Receivable	589,897	-
Dues Receivable	-	<u>1</u>
Total Financial Assets	<u>932,106</u>	<u>377,547</u>
Less Those Unavailable for General Expenditures		
Within One Year:		
Grants Payable	(529,030)	-
Contractual or Donors Imposed Restrictions:		
Restricted by Donors or with Time or		
Purpose Restrictions	<u>(44,312)</u>	<u>(44,398)</u>
Organization's Financial Assets Available to Meet		
 Cash Needs for Expenditures Within One Year	<u>\$ 358,764</u>	<u>\$ 333,149</u>

Note 9 - Subsequent Events

Hurricanes Debby, Helene, and Milton resulted in widespread damage to multiple Florida counties. Subsequent to year-end, the Organization received individual and corporate donations to the United Way of Florida Disaster Recovery Fund. These funds were received and distributed to most impacted counties in Florida. Any remaining balance will be distributed in the future. As of the reporting date, the Organization has received \$2,752,747 in contributions and disbursed \$2,763,303.

**ADDITIONAL ELEMENTS OF REPORT PREPARED IN ACCORDANCE
WITH *GOVERNMENT AUDITING STANDARDS*, ISSUED BY THE
COMPTROLLER GENERAL OF THE UNITED STATES AND THE
RULES OF THE AUDITOR GENERAL OF THE STATE OF FLORIDA**

**SCHEDULE OF EXPENDITURES
OF STATE FINANCIAL ASSISTANCE
FOR YEAR ENDED JUNE 30, 2024
UNITED WAY OF FLORIDA, INC. - TALLAHASSEE, FLORIDA**

State Agency and Project Title	State CSFA Number	State Expenditures
Department of Commerce, Division of Housing and Community Development		
Volunteer Income Tax Assistance (VITA)	40.038	\$ 1,086,497
Total Department of Commerce, Division of Housing and Community Development		<u>1,086,497</u>
Total State Financial Assistance		<u><u>\$ 1,086,497</u></u>

Note: The accompanying schedule of expenditures of state financial assistance includes the state grant activity of United Way of Florida, Inc. for the year ended June 30, 2024. The schedule of state financial assistance was prepared on the accrual basis of accounting.

**INDEPENDENT AUDITOR'S 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 Governors
United Way of Florida, Inc.
Tallahassee, Florida

Report on Compliance for Each Major State Project

Opinion on Each Major State Project

We have audited United Way of Florida, Inc.'s (the Organization) compliance with the types of compliance requirements described in the Department of Financial Services' State Projects *Compliance Supplement* that could have a direct and material effect on each of the Organization's major state projects for the year ended June 30, 2024. The Organization's major state project is identified in the summary of auditor's results section of the accompanying schedule of findings and questioned costs.

In our opinion, the Organization 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 project for the year ended June 30, 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 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 Organization 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 the Organization'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 the Organization's state projects.

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Tallahassee, Florida

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

Auditor's Responsibilities for the Audit of Compliance

Our objectives are to obtain reasonable assurance about whether material non-compliance with the compliance requirements referred to above occurred, whether due to fraud or error, and express an opinion on the Organization'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 non-compliance when it exists. The risk of not detecting material non-compliance 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. Non-compliance 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 Organization'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 non-compliance, 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 Organization'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 Organization'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 Organization'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, non-compliance 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 non-compliance 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*

Board of Governors
United Way of Florida, Inc.
Tallahassee, Florida

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

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 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 Chapter 10.650, *Rules of the Auditor General*. Accordingly, this report is not suitable for any other purpose.

Purvis Gray

April 22, 2025
Tallahassee, Florida

**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**

Board of Governors
United Way of Florida, Inc.
Tallahassee, 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 United Way of Florida, Inc. (the Organization), which comprise the statements of financial position as of and for the year ended June 30, 2024, and the related statements of activities, functional expenses, and cash flows for the year then ended, and notes to the financial statements, which collectively comprise the Organization's basic financial statements and have issued our report thereon dated April 22, 2025.

Report on Internal Control Over Financial Reporting

In planning and performing our audit of the financial statements, we considered the Organization'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 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 were not identified.

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Board of Governors
United Way of Florida, Inc.
Tallahassee, Florida

**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
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Report on Compliance and Other Matters

As part of obtaining reasonable assurance about whether the Organization's financial statements are free from material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts and grant agreements, non-compliance 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 non-compliance 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.

Purvis Gray

April 22, 2025
Tallahassee, Florida

**SCHEDULE OF FINDINGS AND QUESTIONED COSTS
FOR THE YEAR ENDED JUNE 30, 2024
UNITED WAY OF FLORIDA, INC.**

Summary of Audit Results

Financial Statements

Type of Auditor's Report Issued:	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

State Projects

Internal Control Over Major Projects:	
Material weakness(es) identified?	No
Significant deficiency(ies) identified?	None Reported
Type of Auditor's Report Issued on Compliance for Major Projects:	Unmodified
Any audit findings disclosed that are required to be Reported in accordance with 10.650 for non-profit and for-profit organizations?	No
Identification of Major Projects:	
State Project:	CSFA No.
Volunteer Income Tax Assistance (VITA) Grant	40.038
Dollar Threshold Used to Distinguish Between Type A and Type B Programs – State Projects	\$ 325,949

Other Issues

- (a) No summary schedule of prior audit findings is required because there were no prior audit findings related to state projects.
- (b) No Management Letter has been included in the report because no findings or comments were noted pursuant to Chapter 10.650, *Rules of the Auditor General*.

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