NAN NAVIGATOR INC.

PROJECT-SPECIFIC AUDIT REPORT

FOR THE YEAR ENDED DECEMBER 31, 2025

NAN NAVIGATOR INC.
PROJECT-SPECIFIC AUDIT REPORT
FOR THE YEAR ENDED DECEMBER 31, 2025

TABLE OF CONTENTS

PAGE(S)

Independent Auditor's Report on the Schedule of Expenditures of State Financial Assistance 1-2

Schedule of Expenditures of State Financial Assistance 3

Notes to the Schedule of Expenditures of State Financial Assistance 4

Independent Auditor's Report on Compliance on State Financial Assistance Project and Report on Internal Control Over Compliance in Accordance with *Chapter 10.650, Rules of the Auditor General* 5-7

Schedule of Findings and Questioned Costs 8

INDEPENDENT AUDITOR'S REPORT ON THE SCHEDULE OF EXPENDITURES OF STATE FINANCIAL ASSISTANCE

To the Board of Directors
NAN Navigator Inc.
Orlando, Florida

Report on the Schedule of Expenditures of State Financial Assistance

Opinion

We have audited the Schedule of Expenditures of State Financial Assistance (the "Schedule") of NAN Navigator Inc. ("NAN Navigator" or the "Organization") relating to Contracts XQ024 and XQ025 (the "Contracts") with the Florida Department of Elder Affairs ("Department") for the year ended December 31, 2025 and the related notes to the Schedule.

In our opinion, the Schedule referred to above presents fairly, in all material respects, the expenditures of the Organization's Contracts with the Florida Department of Elder Affairs as of December 31, 2025, 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; Department of Financial Services' State Project Compliance Requirements, and the audit requirements of the Organization's contracts with the Florida Department of Elder Affairs. Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Schedule 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.

Management's Responsibility for the Schedule

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

Miramar Office
3350 SW 148th Ave. | Suite 110
Miramar, FL 33027
(954) 874-1721

CLIENT FOCUSED: SOLUTION DRIVEN
info@abcpasolutions.com

North Miami Office
1801 NE 123rd Street | Suite 314
North Miami, FL 33181
(786) 743-7108

Auditor's Responsibilities for the Audit of the Schedule

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

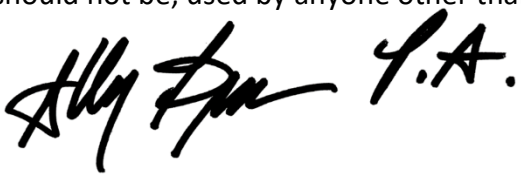
- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material misstatement of the schedule, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the schedule.
- 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 NAN Navigator'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 schedule.

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.

Other Reporting Required by Contracts XQ024 and XQ025

In accordance with Contracts XQ024 and XQ025, we have also issued our report dated September 28, 2026 on our consideration of the Organization's internal control over financial reporting and on our tests 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 in considering NAN Navigator's internal control over financial reporting and compliance.

This report is intended solely for the information and use of the Board of Directors and the Florida Department of Elder Affairs, and management of the Organization and is not intended to be, and should not be, used by anyone other than these specified parties.



West Palm Beach, Florida
September 28, 2026

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NAN NAVIGATOR INC.
SCHEDULE OF EXPENDITURES OF STATE FINANCIAL ASSISTANCE
FOR THE YEAR ENDED DECEMBER 31, 2025

State Grantor/Pass-through Grantor/Program or Cluster Title	CSFA Number	Grant/ Contract Number	Pass-Through Entity Identifying Number	Total Passed Through to Subrecipients	Total State Expenditures
Florida Department of Elder Affairs Standard Contract					
Alzheimer Interventions, Memory Disorder Clinics, Brain Banks and Alzheimer Special Projects Program Specific Audit 06/01/24 - 05/31/25	65.002	XQ024		$ -	$ 249,990
Alzheimer Interventions, Memory Disorder Clinics, Brain Banks and Alzheimer Special Projects Program Specific Audit 06/01/25 - 05/31/26	65.002	XQ025		-	750,000
Total State Financial Assistance				$ -	$ 999,990

See the accompanying notes to the Schedule.

NAN NAVIGATOR INC.
NOTES TO THE SCHEDULE OF EXPENDITURES OF STATE FINANCIAL ASSISTANCE
FOR THE YEAR ENDED DECEMBER 31, 2025

Note 1 - General

The accompanying schedule of expenditures of state financial assistance (the Schedule) presents the activity of all state financial assistance projects of NAN Navigator Inc. ("NAN Navigator") for the year ended December 31, 2025. State financial assistance projects received directly, as well as passed through other government agencies, are included on the Schedule. Because the Schedule presents only a selected portion of the operations of NAN Navigator, it is not intended to and does not present the financial position, changes in net position, or where applicable, cash flows of NAN Navigator.

Note 2 - Basis of Accounting

Expenditures reported on the Schedule reflect the state grant activity of NAN Navigator, as described above, and are presented on the accrual basis of accounting.

Such expenditures are reported following the cost principles contained in the audit requirements for Chapter 10.650, *Rules of the Auditor General*, wherein certain types of expenditures are not allowable or are limited as to reimbursement. Therefore, some amounts presented in this Schedule may differ from amounts presented or used in the preparation of the basic financial statements. Negative amounts shown in the Schedules represent adjustments or credits made in the normal course of business to amounts reported as expenditures in prior years.

INDEPENDENT AUDITOR'S REPORT ON COMPLIANCE ON THE STATE FINANCIAL ASSISTANCE PROJECT AND REPORT ON INTERNAL CONTROL OVER COMPLIANCE IN ACCORDANCE WITH CHAPTER 10.650*, RULES OF THE AUDITOR GENERAL*

To the Board of Directors
NAN Navigator Inc.
Orlando, Florida

Report on Compliance for 65.002, Alzheimer Interventions, Memory Disorder Clinics, Brain Banks and Alzheimer Special projects

Opinion on Compliance for 65.002, Alzheimer Interventions, Memory Disorder Clinics, Brain Banks and Alzheimer Special projects

We have audited NAN Navigator Inc.'s ("NAN Navigator" or 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 65.002, *Alzheimer Interventions, Memory Disorder Clinics, Brain Banks and Alzheimer Special projects* (the "Project") for the year ended December 31, 2025.

In our opinion, NAN Navigator Inc. complied, in all material respects, with the compliance requirements referred to above that could have a direct and material effect on the project for the year ended December 31, 2025.

Basis for Opinion on 65.002, Alzheimer Interventions, Memory Disorder Clinics, Brain Banks and Alzheimer Special projects

We conducted our audit in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained Chapter 10.650, *Rules of the Auditor General;* and the Department of Financial Services' State Projects Compliance Supplement. Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Schedule section of our report.

We are required to be independent of NAN Navigator 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 opinion on compliance for the project. Our audit does not provide a legal determination of NAN Navigator's compliance with the compliance requirements referred to above.

Miramar Office
3350 SW 148th Ave. | Suite 110
Miramar, FL 33027
(954) 874-1721

CLIENT FOCUSED: SOLUTION DRIVEN
info@abcpasolutions.com

North Miami Office
1801 NE 123rd Street | Suite 314
North Miami, FL 33181
(786) 743-7108

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 project.

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 NAN Navigator'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, 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 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 NAN Navigator's compliance with the requirements of state project as a whole.

In performing an audit in accordance with generally accepted 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 NAN Navigator'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 NAN Navigator'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 Chapter 10.650, *Rules of the Auditor General*, but not for the purpose of expressing an opinion on the effectiveness of NAN Navigator'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

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 and therefore, material weaknesses or significant deficiencies may exist that were not identified. We did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses. Moreover, we did not identify certain deficiencies in internal control over compliance that we consider to be significant deficiencies.

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.



West Palm Beach, Florida
September 28, 2026

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NAN NAVIGATOR INC.
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
YEAR ENDED DECEMBER 31, 2025

Section I - Summary of Auditor's Results

65.002, Alzheimer Interventions, Memory Disorder Clinics, Brain Banks and Alzheimer Special Projects Program Specific Audit

Type of Auditor's Report Issued: **Unmodified Opinion**

Internal control over the project:

- Material weaknesses identified? ____ Yes __X__ No
- Significant deficiency identified that are not considered to be material weaknesses? ____ Yes __X__ No
- Any audit findings disclosed that are required to be reported in accordance with Chapter 10.650, *Rules of the Auditor General?* ____ Yes __X__ No

Section II - Current Year Findings and Responses

65.002, Alzheimer Interventions, Memory Disorder Clinics, Brain Banks and Alzheimer Special Projects Program Specific Audit

No current year findings.

Section III - Prior Year Findings and Responses

65.002, Alzheimer Interventions, Memory Disorder Clinics, Brain Banks and Alzheimer Special Projects Program Specific Audit

No prior year findings.