

**FEDERATION OF FAMILIES MIAMI-DADE
CHAPTER, INC.**

FINANCIAL AND COMPLIANCE REPORTS FOR
THE CHILDREN'S TRUST CONTRACTS

FOR THE YEAR ENDED
JUNE 30, 2019

TABLE OF CONTENTS

	<u>Page</u>
Independent Auditor’s Report on the Schedule of Expenditures of The Children’s Trust Contracts. . .	1
Schedule of Expenditures of The Children’s Trust Contracts.	2
Notes to the Schedule.	3
Independent Auditor’s Report on Compliance for Each of The Children’s Trust Contracts and Report on Internal Control Over Compliance.	4-5
Schedule of Findings and Questioned Costs.	6-7



GUTIERREZ MADARIAGA

CERTIFIED PUBLIC ACCOUNTANTS & ADVISORS

INDEPENDENT AUDITOR'S REPORT ON THE SCHEDULE OF EXPENDITURES OF THE CHILDREN'S TRUST CONTRACTS

To the Board of Directors of
Federation of Families Miami-Dade Chapter, Inc.

Report on the Schedule of Expenditures for each of The Children's Trust Contracts

We have audited the accompanying Schedule of Expenditures (the "Schedule") of The Children's Trust contract (1910-8110 and 1916-8110) of Federation of Families Miami-Dade Chapter, Inc. (the "Organization") for the year ended June 30, 2019 and the related notes to the Schedule.

Management's Responsibility for the Schedules

Management is responsible for the preparation and fair presentation of the Schedules in accordance with accounting principles generally accepted in the United States of America; this includes the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of the Schedules that are free from material misstatement, whether due to fraud or error.

Auditor's Responsibility for the Schedules

Our responsibility is to express an opinion on the Schedules based on our audit. 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; and The Children's Trust contracts. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the Schedules are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the Schedules. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the Schedules, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the Schedules 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 entity's internal control. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the Schedules.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

Opinion

In our opinion, the Schedules referred to above present fairly, in all material respects, expenditures of The Children's Trust contracts (1910-8110 and 1916-8110) of Federation of Families Miami-Dade Chapter, Inc. as of June 30, 2019, in accordance with accounting principles generally accepted in the United States of America.

Gutierrez Madariaga, CPA P.A.

GUTIERREZ MADARIAGA, CPA P.A.

Miami, Florida

January 24, 2020

**FEDERATION OF FAMILIES MIAMI-DADE CHAPTER, INC.
 SCHEDULE OF EXPENDITURES OF THE CHILDREN'S TRUST CONTRACTS
 FOR THE YEAR ENDED JUNE 30, 2019**

Contract Name	Contract Term	Contract Number	Contract Amount	Total Contract Expenditures	Fiscal Year Expenditures
			(1)	(2)	(3)
Group, Individual, and Home Visitation	8/01/2018 - 7/31/2019	1910-8110	\$187,210	\$ 137,850	\$ 137,850
Youth Enrichment, Employment and Support	8/01/2018 - 7/31/2019	1916-8110	285,280	197,447	197,447
Totals			<u>\$472,490</u>	<u>\$335,297</u>	<u>\$ 335,297</u>

(1) These amounts represent the total contract amount for the period of the contract.

(2) These amounts represent the actual expenditures from the start of the contract through June 30, 2019.

(3) These amounts represent the actual expenditures incurred from July 1, 2018 through June 30, 2019

See accompanying notes to the Schedules.

**FEDERATION OF FAMILIES MIAMI-DADE CHAPTER, INC.
NOTES TO THE SCHEDULE
THE CHILDREN'S TRUST CONTRACTS
FOR THE YEAR ENDED JUNE 30, 2019**

1. ORGANIZATION AND NATURE OF ACTIVITIES

Federation of Families Miami-Dade Chapter, Inc. (the "Organization"), is a 501c 3 not for profit organization and the local chapter of the National Federation of Families for Children's Mental Health, a family-run organization linking over 120 chapters and state organizations focused on the challenges of children and youth with behavioral health needs and their families. The Organization collaborates with other organizations to improved behavioral health services in a manner that is responsive to the cultural diversity of the community.

2. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Basis of Presentation

The accompanying Schedule of Expenditures of The Children's Trust Contracts are presented on the accrual basis of accounting and includes expenses incurred by the Organization during the year ended June 30, 2019.

Allocation of Expenditures

Expenditures are invoiced in accordance with the budget as approved by The Children's Trust. As The Children's Trust Contract is a cost reimbursement method of payment, expenditures allocated to The Children's Trust Contract(s) are based on the specific identification of costs to The Children's Trust program.

3. ADVANCES

None noted

4. DUE TO THE CHILDREN'S TRUST (QUESTIONED COSTS):

None noted.

5. CAPITAL EQUIPMENT EXPENDITURES

Capital equipment is defined by The Children's Trust as individual items with a value of \$1,000 or greater which have a life expectancy of more than one year. Expenditures for capital equipment equal to or greater than \$10,000, purchased with The Children's Trust funds, become assets of The Children's Trust, are intended for The Children's Trust funded programs and are owned by The Children's Trust unless the capital equipment is fully depreciated and in the possession of the Organization. Purchases of capital equipment greater than or equal to \$1,000 and less than \$10,000, with the Children's Trust funds, become assets of the Organization. All capital equipment purchased with The Children's Trust funds are intended for The Children's Trust funded programs. During the year ended June 30, 2019, the Organization did not purchase capital equipment over \$1,000 with The Children's Trust funds.

6. OPERATING LEASE/ RENT EXPENSE

The Organization rents the facility where it provides the service contracted for by The Children's Trust. For the year ended June 30, 2019, \$8,354 was reimbursed by The Children's Trust in relation to the two contracts.

7. DEPARTMENT OF CHILDREN AND FAMILIES SITE LICENSES ("DCF")

For the year ended June 30, 2019 there were no instances or lapses of DCF license coverage for the contracts disclosed in the Schedule of Expenditures of The Children's Trust Contracts.



GUTIERREZ MADARIAGA

CERTIFIED PUBLIC ACCOUNTANTS & ADVISORS

INDEPENDENT AUDITOR'S REPORT ON COMPLIANCE FOR EACH OF THE CHILDREN'S TRUST CONTRACTS AND REPORT ON INTERNAL CONTROL OVER COMPLIANCE

To the Board of Directors of
Federation of Families Miami-Dade Chapter, Inc.

Report on Compliance for each of the Children's Trust Contract

We have audited Federation of Families Miami-Dade Chapter, Inc.'s (the "Organization") compliance with the types of compliance requirements described in The Children's Trust contracts that could have a direct and material effect on each of the Organization's contracts with The Children's Trust (1910-8110 and 1916-8110) for the year ended June 30, 2019.

Management's Responsibility for the Financial Statements

Management is responsible for compliance with the requirements of laws, regulations, contracts and grants applicable to The Children's Trust contracts.

Auditor's Responsibility

Our responsibility is to express an opinion on compliance for each of the Organization's Children's Trust contracts based on our audit of the types of compliance requirements referred to above. We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America; the standards applicable to audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; and The Children's Trust contracts. Those standards and The Children's Trust contracts require that we plan and perform the audit to obtain reasonable assurance about whether noncompliance with the types of compliance requirements referred to above that could have a direct and material effect on The Children's Trust contract occurred. An audit includes examining, on a test basis, evidence about the Organization's compliance with those requirements and performing such other procedures as we considered necessary in the circumstances.

We believe that our audit provides a reasonable basis for our opinion on compliance for each of The Children's Trust contracts. However, our audit does not provide legal determination of the Organization's compliance.

Opinion on each of The Children's Trust Contracts

In our opinion, the Organization complied, in all material respects, with the compliance requirements referred to above that could have a direct and material effect on each of the Children's Trust contracts (1910-8110 and 1916-8110) for the year ended June 30, 2019.

Report on Internal Control over Compliance

Management of the Organization is responsible for establishing and maintaining effective internal control over compliance with requirements of laws, regulations, and contracts applicable to The Children's Trust contracts. In planning and performing our audit, we considered the Organization's internal control over compliance with requirements that could have a direct and material effect on each of The Children's Trust contracts to determine the auditing procedures for the purpose of expressing an opinion on compliance and to test and report on internal control over compliance in accordance with The Children's Trust contracts, but not for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, we do not express an opinion on the effectiveness of the Organization's internal control over compliance.

A deficiency in internal control over compliance exists when the design or operation of a control over compliance does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, noncompliance with a type of compliance requirement of The Children's Trust contracts 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 The Children's Trust contracts 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 The Children's Trust contracts 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 first paragraph of this section and would not necessarily identify all deficiencies in internal control over compliance that might be significant deficiencies or material weaknesses. We did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses, as defined above. However, material weaknesses may exist that have not been identified.

The purpose of this report on internal control over compliance is solely to describe the scope of our testing of internal control over compliance and the results of that testing based on the requirements of The Children's Trust contracts. Accordingly, this report is not suitable for any other purpose.

Gutierrez Madariaga, CPA P.A.

GUTIERREZ MADARIAGA, CPA P.A.

Miami, Florida

January 24, 2020

FEDERATION OF FAMILIES MIAMI-DADE CHAPTER, INC.
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
FOR THE YEAR ENDED JUNE 30, 2019

SECTION I – SUMMARY OF AUDITORS' RESULTS

The Children's Trust Contracts Program Specific Audit

Type of auditors' report issued:	<u>Unmodified</u>
Internal control over program:	
Material weakness(es) identified?	No
Significant deficiencies identified that are not considered to be material weakness(es)?	No
Any audit findings or questioned costs?	No
Amount of questioned cost(s) due to The Children's Trust	None Noted

FEDERATION OF FAMILIES MIAMI-DADE CHAPTER, INC.
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
FOR THE YEAR ENDED JUNE 30, 2019

SECTION II – FINDINGS AND RESPONSES – THE CHILDREN’S TRUST CONTRACTS PROGRAM SPECIFIC AUDIT

Current Year:
None Noted

Prior Year:
N/A