

# **The Children's Home Society of Florida**

Federal Awards and Florida Single Audit  
Compliance Report  
June 30, 2019

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**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***

**Independent Auditor's Report**

Audit Committee  
The Children's Home Society of 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 consolidated financial statements of The Children's Home Society of Florida, which comprise the consolidated statement of financial position as of June 30, 2019, the related consolidated statements of activities, functional expenses and cash flows for the year then ended, and the related notes to the consolidated financial statements, and have issued our report thereon dated October 31, 2019.

**Internal Control Over Financial Reporting**

In planning and performing our audit of the consolidated financial statements, we considered The Children's Home Society of Florida's internal control over financial reporting (internal control) to determine the audit procedures that are appropriate in the circumstances for the purpose of expressing our opinion on the consolidated financial statements, but not for the purpose of expressing an opinion on the effectiveness of The Children's Home Society of Florida's internal control. Accordingly, we do not express an opinion on the effectiveness of The Children's Home Society of Florida'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 may exist that have not been identified.

**Compliance and Other Matters**

As part of obtaining reasonable assurance about whether The Children's Home Society of Florida's consolidated 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 determination of consolidated financial statement amounts. 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 Children's Home Society of Florida'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 Children's Home Society of Florida's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

*RSM US LLP*

Orlando, Florida  
October 31, 2019

**Report on Compliance for Each Major Federal Program and State Financial Assistance Project;  
Report on Internal Control Over Compliance; and Report on Schedule of Expenditures of Federal  
Awards and State Financial Assistance Required by The Uniform Guidance and State of Florida  
Chapter 10.650, Rules of the Auditor General**

**Independent Auditor's Report**

Audit Committee  
The Children's Home Society of Florida

**Report on Compliance for Each Major Federal Program and State Financial Assistance Project**

We have audited The Children's Home Society of Florida's compliance with the types of compliance requirements described in the *OMB Compliance Supplement* and *Department of Financial Services' State Projects Compliance Supplement* that could have a direct and material effect on each of The Children's Home Society of Florida's major federal programs and state financial assistance projects for the year ended June 30, 2019. The Children's Home Society of Florida's major federal programs and state financial assistance projects are identified in the summary of auditor's results section of the accompanying schedule of findings and questioned costs.

**Management's Responsibility**

Management is responsible for compliance with federal and state statutes, regulations, and the terms and conditions of its federal awards and state financial assistance applicable to its federal programs and state financial assistance projects.

**Auditor's Responsibility**

Our responsibility is to express an opinion on compliance for each of The Children's Home Society of Florida's major federal programs and state financial assistance projects 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 financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; 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 the State of Florida Chapter 10.650, *Rules of the Auditor General*. Those standards, the Uniform Guidance and the State of Florida Chapter 10.650, *Rules of the Auditor General*, 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 a major federal program or state financial assistance project occurred. An audit includes examining, on a test basis, evidence about The Children's Home Society of Florida'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 major federal program and state financial assistance project. However, our audit does not provide a legal determination on The Children's Home Society of Florida's compliance.

**Opinion on Each Major Federal Program and State Financial Assistance Project**

In our opinion, The Children's Home Society of Florida 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 financial assistance projects for the year ended June 30, 2019.

## **Report on Internal Control Over Compliance**

Management of The Children's Home Society of Florida is responsible for establishing and maintaining effective internal control over compliance with the types of compliance requirements referred to above. In planning and performing our audit of compliance, we considered The Children's Home Society of Florida's internal control over compliance with the types of requirements that could have a direct and material effect on each major federal program and state financial assistance project to determine the auditing procedures that are appropriate in the circumstances for the purpose of expressing an opinion on compliance for each major federal program and state financial assistance project and to test and report on internal control over compliance in accordance with the Uniform Guidance and State of Florida Chapter 10.650, *Rules of the Auditor General*, 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 Children's Home Society of Florida'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 a federal program or state financial assistance 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 federal program or state financial assistance 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 financial assistance 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 first paragraph of this section and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies. We did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified.

## **Purpose of This Report**

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

## **Report on Schedule of Expenditures of Federal Awards and State Financial Assistance Required by the Uniform Guidance and State of Florida Chapter 10.650, *Rules of the Auditor General***

We have audited the consolidated financial statements of The Children's Home Society of Florida as of and for the year ended June 30, 2019, and have issued our report thereon dated October 31, 2019, which contained an unmodified opinion on those consolidated financial statements. Our audit was conducted for the purpose of forming an opinion on the consolidated financial statements as a whole. The accompanying schedule of expenditures of federal awards and state financial assistance is presented for purposes of additional analysis as required by the Uniform Guidance and the State of Florida Chapter 10.650, *Rules of the Auditor General*, and is not a required part of the consolidated 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 consolidated financial statements. The information has been subjected to the auditing procedures applied in the audit of the consolidated financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the consolidated financial statements or to the consolidated 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 federal awards and state financial assistance is fairly stated in all material respects, in relation to the consolidated financial statements as a whole.

*RSM US LLP*

Orlando, Florida  
February 28, 2020, except for the  
schedule of expenditures of federal  
awards and state financial assistance  
as to which is dated October 31, 2019

# The Children's Home Society of Florida

## Schedule of Expenditures of Federal Awards and State Financial Assistance Year Ended June 30, 2019

Grantor/Program Title/Pass-Through	Pass-Through Entity Identifying Number	Federal CFDA Number	Federal Expenditures
<b>Federal Awards:</b>			
U.S. Department of Agriculture:			
Child Nutrition Cluster:			
School Breakfast Program:			
Passed through Florida Department of Agriculture	161	10.553	\$ 32,614
National School Lunch Program:			
Passed through Florida Department of Agriculture	161	10.555	<u>36,636</u>
<b>Total U.S. Department of Agriculture       (Child Nutrition Cluster)</b>			<u>69,250</u>
U.S. Department of Housing and Urban Development:			
Emergency Solutions Grant Program:			
Passed through Florida Department of Children and Families	QJ001	14.231	<u>194,019</u>
<b>Total U.S. Department of Housing and Urban Development</b>			<u>194,019</u>
U.S. Department of Justice:			
Juvenile Justice and Delinquency Prevention Program:			
Passed through Florida Department of Juvenile Justice	10563	16.540	<u>8,317</u>
Crime Victim Assistance Program:			
Passed through Florida Department of Legal Affairs, Office of the Attorney General	VA197	16.575	106,103
Passed through Florida Department of Legal Affairs, Office of the Attorney General	VA577	16.575	123,676
Passed through Florida Department of Legal Affairs, Office of the Attorney General	VA293	16.575	10,464
Passed through Florida Department of Legal Affairs, Office of the Attorney General	V9318	16.575	37,047
Passed through Florida Department of Legal Affairs, Office of the Attorney General	V9033	16.575	47,170
Passed through Florida Department of Legal Affairs, Office of the Attorney General	V9063	16.575	4,354
Passed through The Florida Center for Children and Youth, Inc.	00256	16.575	226,625
Passed through The Florida Center for Children and Youth, Inc.	00276	16.575	684,496
<b>Program total</b>			<u>1,239,935</u>
<b>Total U.S. Department of Justice</b>			<u>1,248,252</u>
U.S. Department of Labor:			
WIOA Youth Activities Program:			
Passed through Workforce Escarosa, Inc.	WIOA 2018-2019-01	17.259	<u>220,305</u>
<b>Total U.S. Department of Labor</b>			<u>220,305</u>
U.S. Department of Education:			
Special Education Grants to States Program:			
Passed through School Board of Brevard County	050-2639B-9CB01	84.027	3,585
Special Education Grants for Infants and Families Program:			
Passed through Florida Department of Health	COQZB	84.181	409,987
Twenty-First Century Community Learning Centers Program:			
Passed through Florida Department of Education	48G-2448B-8PGD1	84.287	<u>64,274</u>
<b>Total U.S. Department of Education</b>			<u>477,846</u>
U.S. Department of Health and Human Services:			
Affordable Care Act Personal Responsibility Education Program:			
Direct - U.S. Department of Health and Human Services	90AP2680	93.092	<u>498,754</u>
Comprehensive Community Mental Health Services for Children with Serious Emotional Disturbances Program:			
Passed through Orange County	U79SM062453	93.104	59,634
Passed through Orange County	Y16-152D	93.104	269,824
Passed through Orange County	Y16-4017	93.104	52,475
Passed through Orange County	Y19-2117	93.104	225,280
Passed through Managed Access to Child Health, Inc.	APAHS-ECEC-CHS-PCH	93.104	107,040
<b>Program total</b>			<u>714,253</u>

(Continued)



**The Children’s Home Society of Florida**

**Schedule of Expenditures of Federal Awards and State Financial Assistance (Continued)  
Year Ended June 30, 2019**

Grantor/Program Title/Pass-Through	Pass-Through Entity Identifying Number	Federal CFDA Number	Federal Expenditures
<b>Federal Awards (Continued):</b>			
U.S. Department of Health and Human Services (Continued):			
Substance Abuse and Mental Health Services Projects of Regional and National Significance Program:			
Direct - U.S. Department of Health and Human Services	5U79SM063140	93.243	\$ 386,141
Transitional Living for Homeless Youth Program:			
Direct - U.S. Department of Health and Human Services	90CX7080	93.550	173,809
Promoting Safe and Stable Families Program:			
Passed through Big Bend Community Based Care, Inc.	0241	93.556	101,260
Passed through Big Bend Community Based Care, Inc.	0256	93.556	14,423
Passed through ChildNet, Inc.	CHS18DCM - Palm Beach	93.556	159,671
Passed through ChildNet, Inc.	CHS18ADP - Palm Beach	93.556	289,248
Passed through ChildNet, Inc.	CHS18FHM - Broward	93.556	571
Passed through Embrace Families Community Based Care, Inc.	SEM-005-1721	93.556	126,480
Passed through Embrace Families Community Based Care, Inc.	SEM-005-1721	93.556	220,153
Passed through Embrace Families Community Based Care, Inc.	SEM-005-1721	93.556	73,176
Passed through Embrace Families Community Based Care, Inc.	SEM-005-1721	93.556	183,755
Passed through Embrace Families Community Based Care, Inc.	SEM-005-1721	93.556	1,123
	D12-18-CHS-CPA, D12-18-CHS-FTP, D12-18-CHS-IHFSS, D12-18-CHS-ILP, D12-18-CHS-RGC, D12-18-CHS-SH, D12-18-CHS-VIS		
Passed through Community Partnership for Children, Inc.		93.556	195,131
Passed through Communities Connected for Kids, Inc.	CCK19-103	93.556	275,283
Passed through Communities Connected for Kids, Inc.	CCK19-104	93.556	11,658
Passed through Family Support Services of North Florida, Inc.	CMO CHS 015	93.556	461,448
Passed through Lakeview Center, Inc.	C-002-401	93.556	438,797
Passed through Lakeview Center, Inc.	C-002-601	93.556	149,076
Passed through The Ounce of Prevention Fund of Florida, Inc.	HF-15-20-23	93.556	80,656
Passed through The Ounce of Prevention Fund of Florida, Inc.	HF-15-20-11	93.556	76,580
Passed through The Ounce of Prevention Fund of Florida, Inc.	HF-15-20-35	93.556	29,424
Passed through The Ounce of Prevention Fund of Florida, Inc.	HF-15-20-28	93.556	31,789
Passed through The Ounce of Prevention Fund of Florida, Inc.	HF-15-20-27	93.556	33,626
Passed through The Ounce of Prevention Fund of Florida, Inc.	HF-15-20-36	93.556	20,745
Passed through Our Kids of Miami-Dade/Monroe, Inc.	CHS/FCMA 7000-103	93.556	25,253
Passed through St. Johns County Board of County Commissioners	8-MAS-CHI-09724	93.556	35,016
<b>Program total</b>			<b>3,034,342</b>
Education and Prevention Grants to Reduce Sexual Abuse of Runaway, Homeless and Street Youth Program:			
Passed through ChildNet, Inc.	CHS18ADP - Palm Beach	93.557	22,075

(Continued)

The Children’s Home Society of Florida

Schedule of Expenditures of Federal Awards and State Financial Assistance (Continued)  
 Year Ended June 30, 2019

Grantor/Program Title/Pass-Through	Pass-Through Entity Identifying Number	Federal CFDA Number	Federal Expenditures
<b>Federal Awards (Continued):</b>			
U.S. Department of Health and Human Services (Continued):			
Temporary Assistance for Needy Families Program:			
Passed through Big Bend Community Based Care, Inc.	0241	93.558	\$ 15,025
Passed through Big Bend Community Based Care, Inc.	0256	93.558	306,680
Passed through ChildNet, Inc.	CHS18DCM - Palm Beach	93.558	1,000,375
Passed through ChildNet, Inc.	CHS18FHM - Broward	93.558	14,579
Passed through Embrace Families Community Based Care, Inc.	SEM-005-1721	93.558	409,749
Passed through Embrace Families Community Based Care, Inc.	SEM-005-1721	93.558	333,454
Passed through Embrace Families Community Based Care, Inc.	SEM-005-1721	93.558	42,005
	D12-18-CHS-CPA, D12-18-CHS-FTP, D12-18-CHS-IHFSS, D12-18-CHS-ILP, D12-18-CHS-RGC, D12-18-CHS-SH, D12-18-CHS-VIS	93.558	123,018
Passed through Community Partnership for Children, Inc.	CCK19-103	93.558	21,946
Passed through Communities Connected for Kids, Inc.	CCK19-104	93.558	247,884
Passed through Family Support Services of North Florida, Inc.	CMO CHS 015	93.558	255,328
Passed through Lakeview Center, Inc.	C-002-201	93.558	17,229
Passed through Lakeview Center, Inc.	C-002-800	93.558	339,351
Passed through Lakeview Center, Inc.	C-002-601	93.558	350,022
Passed through The Ounce of Prevention Fund of Florida, Inc.	HF-15-20-23	93.558	518,644
Passed through The Ounce of Prevention Fund of Florida, Inc.	HF-15-20-11	93.558	492,427
Passed through The Ounce of Prevention Fund of Florida, Inc.	HF-15-20-35	93.558	189,206
Passed through The Ounce of Prevention Fund of Florida, Inc.	HF-15-20-28	93.558	204,411
Passed through The Ounce of Prevention Fund of Florida, Inc.	HF-15-20-27	93.558	216,227
Passed through The Ounce of Prevention Fund of Florida, Inc.	HF-15-20-36	93.558	133,397
Passed through Our Kids of Miami-Dade/Monroe, Inc.	CHS/FCMA 7000-103	93.558	543,104
<b>Program total</b>			<u>5,774,061</u>
Grants to States for Access and Visitation Program:			
Passed through Embrace Families Community Based Care, Inc.	SEM-005-1721	93.597	14,561
Passed through ChildNet, Inc.	CHS18DCM - Palm Beach	93.597	33,327
	D12-18-CHS-CPA, D12-18-CHS-FTP, D12-18-CHS-IHFSS, D12-18-CHS-ILP, D12-18-CHS-RGC, D12-18-CHS-SH, D12-18-CHS-VIS	93.597	34,481
Passed through Community Partnership for Children, Inc.	C-002-201	93.597	13,665
Passed through Our Kids of Miami-Dade/Monroe, Inc.	CHS/FCMA 7000-103	93.597	27,492
Passed through Partnership for Strong Families, Inc.	PCM741, PNP902	93.597	32,792
<b>Program total</b>			<u>156,318</u>
Early Head Start Program:			
Direct – U.S. Department of Health and Human Services	04CH010417	93.600	1,296,337
Direct – U.S. Department of Health and Human Services	04CH4787	93.600	1,716,793
Passed through Lutheran Services Florida, Inc.	LSF-DA-HS-CHS FY18-19	93.600	1,567,540
<b>Program total</b>			<u>4,580,670</u>
Basic Center Grant Program:			
Direct – U.S. Department of Health and Human Services	90CY6864	93.623	111,524
Stephanie Tubbs Jones Child Welfare Services Program:			
Passed through Big Bend Community Based Care, Inc.	0241	93.645	47
Passed through Big Bend Community Based Care, Inc.	0256	93.645	167,429
Passed through ChildNet, Inc.	CHS18DCM - Palm Beach	93.645	526,149
Passed through ChildNet, Inc.	CHS18FHM - Broward	93.645	5,188
	D12-18-CHS-CPA, D12-18-CHS-FTP, D12-18-CHS-IHFSS, D12-18-CHS-ILP, D12-18-CHS-RGC, D12-18-CHS-SH, D12-18-CHS-VIS	93.645	16,659
Passed through Community Partnership for Children, Inc.	SEM-005-1721	93.645	134,166
Passed through Embrace Families Community Based Care, Inc.			

(Continued)

**The Children’s Home Society of Florida**

**Schedule of Expenditures of Federal Awards and State Financial Assistance (Continued)  
Year Ended June 30, 2019**

Grantor/Program Title/Pass-Through	Pass-Through Entity Identifying Number	Federal CFDA Number	Federal Expenditures
<b>Federal Awards (Continued):</b>			
U.S. Department of Health and Human Services (Continued):			
Stephanie Tubbs Jones Child Welfare Services Program (Continued):			
Passed through Embrace Families Community Based Care, Inc.	SEM-005-1721	93.645	\$ 106,822
Passed through Embrace Families Community Based Care, Inc.	SEM-005-1721	93.645	9,860
Passed through Embrace Families Community Based Care, Inc.	SEM-005-1721	93.645	12,800
Passed through Communities Connected for Kids, Inc.	CCK19-104	93.645	135,330
Passed through Family Support Services of North Florida, Inc.	CMO CHS 015	93.645	74,763
Passed through Lakeview Center, Inc.	C-002-201	93.645	959
Passed through Lakeview Center, Inc.	C-002-800	93.645	18,891
Passed through Lakeview Center, Inc.	C-002-601	93.645	19,485
Passed through Our Kids of Miami-Dade/Monroe, Inc.	CHS/FCMA 7000-103	93.645	292,994
Passed through Partnership for Strong Families, Inc.	PCM741, PNP902	93.645	6,472
<b>Program total</b>			<u>1,528,014</u>
Foster Care Title IV - E Program:			
Passed through Big Bend Community Based Care, Inc.	0241	93.658	18,286
Passed through Big Bend Community Based Care, Inc.	0245	93.658	2,186
Passed through Big Bend Community Based Care, Inc.	0243	93.658	111,414
Passed through Big Bend Community Based Care, Inc.	0256	93.658	1,723,934
Passed through Brevard Family Partnership	GJ401	93.658	63,536
Passed through ChildNet, Inc.	CHS18DCM – Palm Beach	93.658	2,279,568
Passed through ChildNet, Inc.	CHS17RGC – Palm Beach	93.658	1,775
Passed through ChildNet, Inc.	Buckner – Palm Beach	93.658	28,468
Passed through ChildNet, Inc.	CHS18FHM – Broward	93.658	35,837
Passed through ChildNet, Inc.	Hacienda – Palm Beach	93.658	19,760
Passed through ChildNet, Inc.	Hacienda – Broward	93.658	3,726
Passed through Children’s Network of Southwest Florida, L.L.C.	BAP04	93.658	5,423
Passed through Embrace Families Community Based Care, Inc.	SEM-005-1721	93.658	969,383
Passed through Embrace Families Community Based Care, Inc.	SEM-005-1721	93.658	777,022
Passed through Embrace Families Community Based Care, Inc.	SEM-005-1721	93.658	36,500
Passed through Embrace Families Community Based Care, Inc.	SEM-005-1721	93.658	95,561
Passed through Embrace Families Community Based Care, Inc.	SEM-005-1721	93.658	87,100
Passed through Community Partnership for Children, Inc.	D12-18-CHS-CPA, D12-18-CHS-FTP, D12-18-CHS-IHFSS, D12-18-CHS-ILP, D12-18-CHS-RGC, D12-18-CHS-SH, D12-18-CHS-VIS	93.658	371,203
Passed through Communities Connected for Kids, Inc.	CCK19-220	93.658	5,362
Passed through Communities Connected for Kids, Inc.	CCK19-104	93.658	1,095,161
Passed through Communities Connected for Kids, Inc.	N/A	93.658	8,307
Passed through Communities Connected for Kids, Inc.	CCK19-219	93.658	2,002
Passed through Eckerd Youth Alternatives, Inc.	ECA-C13-RGC-CHS-FY21	93.658	311,778
Passed through Eckerd Youth Alternatives, Inc.	ECA-C13-RGC-CHS-FY21 (C6)	93.658	216,305
Passed through Family Support Services of North Florida, Inc.	CMO CHS 015	93.658	553,790
Passed through Florida Network of Youth & Family Services, Inc.	Title IV-E – West Palm	93.658	26,933
Passed through Florida Network of Youth & Family Services, Inc.	Title IV-E – Treasure Coast	93.658	24,872
Passed through Heartland for Children, Inc.	RA-OJH01	93.658	15,416
Passed through Lakeview Center, Inc.	C-002-201	93.658	3,552
Passed through Lakeview Center, Inc.	C-002-800	93.658	69,957
Passed through Lakeview Center, Inc.	C-002-601	93.658	72,157
Passed through Our Kids of Miami-Dade/Monroe, Inc.	CHS/FCMA 7000-103	93.658	2,877,434
Passed through Partnership for Strong Families, Inc.	PCM741, PNP902	93.658	23,958
Passed through St. Johns County Board of County Commissioners	AMD-CHI-09737	93.658	5,647
Passed through St. Johns County Board of County Commissioners	None	93.658	9,886
<b>Program total</b>			<u>11,953,199</u>

(Continued)

The Children’s Home Society of Florida

Schedule of Expenditures of Federal Awards and State Financial Assistance (Continued)  
Year Ended June 30, 2019

Grantor/Program Title/Pass-Through	Pass-Through Entity Identifying Number	Federal CFDA Number	Federal Expenditures
<b>Federal Awards (Continued):</b>			
U.S. Department of Health and Human Services (Continued):			
Adoption Assistance Program:			
Passed through Big Bend Community Based Care, Inc.	0241	93.659	\$ 118,614
Passed through Big Bend Community Based Care, Inc.	0256	93.659	289,615
Passed through ChildNet, Inc.	CHS18DCM – Palm Beach	93.659	557,280
Passed through ChildNet, Inc.	CHS18ADP – Palm Beach	93.659	156,920
Passed through ChildNet, Inc.	CHS18FHM – Broward	93.659	7,809
	D12-18-CHS-CPA, D12-18-CHS-FTP, D12-18-CHS-IHFSS, D12-18-CHS-ILP, D12-18-CHS-RGC, D12-18-CHS-SH, D12-18-CHS-VIS		
Passed through Community Partnership for Children, Inc.	18-CHS-SH, D12-18-CHS-VIS	93.659	18,898
Passed through Embrace Families Community Based Care, Inc.	SEM-005-1721	93.659	270,559
Passed through Embrace Families Community Based Care, Inc.	SEM-005-1721	93.659	244,270
Passed through Embrace Families Community Based Care, Inc.	SEM-005-1721	93.659	27,076
Passed through Communities Connected for Kids, Inc.	CCK19-103	93.659	172,625
Passed through Communities Connected for Kids, Inc.	CCK19-104	93.659	234,091
Passed through Family Support Services of North Florida, Inc.	CMO CHS 015	93.659	252,934
Passed through Our Kids of Miami-Dade/Monroe, Inc.	CHS/FCMA 7000-103	93.659	691,111
Passed through St. Johns County Board of County Commissioners	None	93.659	853
<b>Program total</b>			<u>3,042,655</u>
Social Services Block Grant Program:			
Passed through Big Bend Community Based Care, Inc.	0243	93.667	80,698
Passed through Big Bend Community Based Care, Inc.	0245	93.667	1,583
Passed through Brevard Family Partnership	GJ401	93.667	46,019
Passed through ChildNet, Inc.	CHS17RGC – Palm Beach	93.667	1,247
Passed through ChildNet, Inc.	Buckner – Palm Beach	93.667	19,990
Passed through ChildNet, Inc.	Hacienda – Palm Beach	93.667	13,875
Passed through ChildNet, Inc.	Hacienda – Broward	93.667	2,617
Passed through Embrace Families Community Based Care, Inc.	SEM-005-1721	93.667	64,538
	D12-18-CHS-CPA, D12-18-CHS-FTP, D12-18-CHS-IHFSS, D12-18-CHS-ILP, D12-18-CHS-RGC, D12-18-CHS-SH, D12-18-CHS-VIS		
Passed through Community Partnership for Children, Inc.	18-CHS-SH, D12-18-CHS-VIS	93.667	179,314
Passed through Communities Connected for Kids, Inc.	CCK19-220	93.667	3,884
Passed through Communities Connected for Kids, Inc.	None	93.667	6,017
Passed through Communities Connected for Kids, Inc.	CCK19-219	93.667	1,450
Passed through Eckerd Youth Alternatives, Inc.	ECA-C13-RGC-CHS-FY21	93.667	225,823
Passed through Eckerd Youth Alternatives, Inc.	ECA-C13-RGC-CHS-FY21 (C6)	93.667	156,671
Passed through Florida Department of Health	CPXX5	93.667	309,707
Passed through Florida Department of Health	CPXX4	93.667	329,414
Passed through Florida Department of Health	CPX2B	93.667	238,840
Passed through Heartland for Children, Inc.	RA-OJH01	93.667	11,166
Passed through Our Kids of Miami-Dade/Monroe, Inc.	CHS/FCMA 7000-103	93.667	33,287
Passed through St. Johns County Board of County Commissioners	None	93.667	3,589
<b>Program total</b>			<u>1,729,729</u>

(Continued)

**The Children’s Home Society of Florida**

**Schedule of Expenditures of Federal Awards and State Financial Assistance (Continued)  
Year Ended June 30, 2019**

Grantor/Program Title/Pass-Through	Pass-Through Entity Identifying Number	Federal CFDA Number	Federal Expenditures
<b>Federal Awards (Continued):</b>			
U.S. Department of Health and Human Services (Continued):			
Child Abuse and Neglect State Grants Program:			
Passed through Embrace Families Community Based Care, Inc.	SEM-005-1721	93.669	\$ 11,071
Passed through Embrace Families Community Based Care, Inc.	SEM-005-1721	93.669	7,303
Passed through Embrace Families Community Based Care, Inc.	SEM-005-1721	93.669	11,434
	D12-18-CHS-CPA, D12-18-CHS-FTP, D12-18-CHS-IHFSS, D12-18-CHS-ILP, D12-18-CHS-RGC, D12-18-CHS-SH, D12-18-CHS-VIS	93.669	6,615
Passed through Community Partnership for Children, Inc.	CMO CHS 015	93.669	468
Passed through Family Support Services of North Florida, Inc.	C-002-201	93.669	1,106
Passed through Lakeview Center, Inc.	C-002-800	93.669	21,792
Passed through Lakeview Center, Inc.	C-002-601	93.669	22,478
Passed through Partnership for Strong Families, Inc.	PCM741, PNP902	93.669	7,506
<b>Program total</b>			<u>89,773</u>
John H. Chafee Foster Care Program for Successful Transition to Adulthood:			
Passed through Big Bend Community Based Care, Inc.	0256	93.674	200,974
Passed through ChildNet, Inc.	CHS18DCM – Palm Beach	93.674	41,280
Passed through Children’s Network of Southwest Florida, L.L.C.	BAP04	93.674	155,516
Passed through Embrace Families Community Based Care, Inc.	SEM-005-1721	93.674	36,335
Passed through Embrace Families Community Based Care, Inc.	SEM-005-1721	93.674	31,960
	D12-18-CHS-CPA, D12-18-CHS-FTP, D12-18-CHS-IHFSS, D12-18-CHS-ILP, D12-18-CHS-RGC, D12-18-CHS-SH, D12-18-CHS-VIS	93.674	170,652
Passed through Community Partnership for Children, Inc.	CHS/FCMA 7000-103	93.674	582
Passed through Our Kids of Miami-Dade/Monroe, Inc.			<u>637,299</u>
Medical Assistance Program:			
Passed through Healthy Start Coalition of Brevard County, Inc.	HSCB-18.02	93.778	36,860
Passed through Healthy Start Coalition of Hardee, Highlands and Polk Counties, Inc.	HI HSCCS – 2018	93.778	2,945
Passed through The Healthy Start Coalition of Flagler & Volusia Counties, Inc.	HS-DS-17/18-01	93.778	5,563
Passed through The Healthy Start Coalition of Flagler & Volusia Counties, Inc.	HS-DS-18/19-07	93.778	16,537
<b>Program total</b>			<u>61,905</u>
Block Grants for Community Mental Health Services Program:			
Passed through Central Florida Cares Health System, Inc.	GHME1	93.958	444,775
Passed through Lutheran Services Florida, Inc.	LS053	93.958	322,157
<b>Program total</b>			<u>766,932</u>
Mental Health Disaster Assistance and Emergency Mental Health Program:			
Passed through Central Florida Cares Health System, Inc.	GHME1	93.982	11,583
Maternal and Child Health Services Block Grant to the States Program:			
Passed through Healthy Start Coalition of Brevard County, Inc.	HSCB-18.01	93.994	51,000
Passed through Healthy Start Coalition of Hardee, Highlands and Polk Counties, Inc.	HI HSS – 2018	93.994	19,451
Passed through The Healthy Start Coalition of Flagler & Volusia Counties, Inc.	HS-DS-18/19-07	93.994	30,060
Passed through Northeast Florida Healthy Start Coalition, Inc.	Healthy Start	93.994	400,456
<b>Program total</b>			<u>500,967</u>
<b>Total U.S. Department of Health and Human Services</b>			<u>35,774,003</u>
Corporation for National and Community Service:			
Volunteers in Service to America Program:			
Direct - Corporation for National and Community Service	13VSSFL006	94.013	9,676
<b>Total expenditures of federal awards</b>			<u>37,993,351</u>

(Continued)

**The Children’s Home Society of Florida**

**Schedule of Expenditures of Federal Awards and State Financial Assistance (Continued)  
Year Ended June 30, 2019**

Grantor/Program Title/Pass-Through	Pass-Through Entity Identifying Number	State CSFA Number	State Expenditures
<b>State Financial Assistance:</b>			
Florida Department of Legal Affairs and Attorney General:			
Florida Network of Children's Advocacy Centers Program:			
Passed through Florida Network of Children's Advocacy Centers, Inc.	18/19-GR-CAC05	41.031	\$ 106,385
Passed through Florida Network of Children's Advocacy Centers, Inc.	18/19-GR-CAC18	41.031	167,171
<b>Total Florida Department of Legal Affairs and Attorney General</b>			<u>273,556</u>
Florida Department of Children and Families:			
Homeless Challenge Grant Program:			
Direct - Florida Department of Children and Families	QJ001	60.014	<u>109,084</u>
Homeless Grants-In-Aid Program:			
Direct - Florida Department of Children and Families	QJ001	60.021	<u>98,214</u>
Out-Of-Home Supports Program:			
Passed through Big Bend Community Based Care, Inc.	0243	60.074	4,210
Passed through Big Bend Community Based Care, Inc.	0245	60.074	9,012
Passed through ChildNet, Inc.	CHS18DCM – Palm Beach	60.074	7,938
Passed through Embrace Families Community Based Care, Inc.	SEM-005-1721	60.074	219,672
	D12-18-CHS-CPA, D12-18-CHS-FTP, D12-18-CHS-IHFSS, D12-18-CHS-ILP, D12-18-CHS-RGC, D12-18-CHS-SH, D12-18-CHS-VIS	60.074	224,162
Passed through Community Partnership for Children, Inc.	CMO CHS 015	60.074	567,202
Passed through Family Support Services of North Florida, Inc.	C-002-800	60.074	34,255
Passed through Lakeview Center, Inc.	C-002-401	60.074	16,580
Passed through Our Kids of Miami-Dade/Monroe, Inc.	CHS/FCMA 7000-103	60.074	451,088
Passed through Partnership for Strong Families, Inc.	PCM741, PNP902	60.074	44,691
<b>Program total</b>			<u>1,578,810</u>
In-Home Supports Program:			
Passed through Embrace Families Community Based Care, Inc.	SEM-005-1721	60.075	36,332
	D12-18-CHS-CPA, D12-18-CHS-FTP, D12-18-CHS-IHFSS, D12-18-CHS-ILP, D12-18-CHS-RGC, D12-18-CHS-SH, D12-18-CHS-VIS	60.075	354,680
Passed through Community Partnership for Children, Inc.	C-002-601	60.075	15,000
Passed through Lakeview Center, Inc.	CHS/FCMA 7000-103	60.075	269,553
Passed through Our Kids of Miami-Dade/Monroe, Inc.	PCM741, PNP902	60.075	3,715
Passed through Partnership for Strong Families, Inc.			<u>679,280</u>
<b>Program total</b>			<u>679,280</u>
Florida Network Children's Advocacy Center Program:			
Passed through Florida Network of Children's Advocacy Centers, Inc.	18-19 DCF-CAC05	60.124	4,873
Passed through Florida Network of Children's Advocacy Centers, Inc.	18-19 DCF-CAC18	60.124	4,086
<b>Program total</b>			<u>8,959</u>
CBC - Sexually Exploited Children Program:			
Passed through Community Partnership for Children, Inc.	D12-18-CHS-CPA, D12-18-CHS-FTP, D12-18-CHS-IHFSS, D12-18-CHS-ILP, D12-18-CHS-RGC, D12-18-CHS-SH, D12-18-CHS-VIS	60.138	<u>875</u>

(Continued)

# The Children's Home Society of Florida

## Schedule of Expenditures of Federal Awards and State Financial Assistance (Continued) Year Ended June 30, 2019

Grantor/Program Title/Pass-Through	Pass-Through Entity Identifying Number	State CSFA Number	State Expenditures
<b>State Financial Assistance (Continued):</b>			
Florida Department of Children and Families (Continued):			
Extended Foster Care Program:			
Passed through Children's Network of Southwest Florida, L.L.C.	BAP04	60.141	\$ 14,946
Passed through Embrace Families Community Based Care, Inc.	SEM-005-1721	60.141	7,294
Passed through Embrace Families Community Based Care, Inc.	SEM-005-1721	60.141	6,416
	D12-18-CHS-CPA, D12-18-CHS-FTP, D12-18-CHS-IHFSS, D12-18-CHS-ILP, D12-18-CHS-RGC, D12-18-CHS-SH, D12-18-CHS-VIS	60.141	(21,731)
Passed through Community Partnership for Children, Inc.	CMO CHS 015	60.141	27,416
Passed through Family Support Services of North Florida, Inc.			<u>34,341</u>
<b>Program total</b>			<u>34,341</u>
CBC - Purchase of Therapeutic Services for Children Program:			
Passed through Family Support Services of North Florida, Inc.	CMO CHS 015	60.183	35,814
Passed through Our Kids of Miami-Dade/Monroe, Inc.	CHS/FCMA 7000-103	60.183	89,467
<b>Program total</b>			<u>125,281</u>
<b>Total Florida Department of Children and Families</b>			<u>2,634,844</u>
Florida Department of Health:			
Medical Services for Abused and Neglected Children Program:			
Direct from Florida Department of Health	CPXX5	64.006	318,926
Direct from Florida Department of Health	CPXX4	64.006	511,069
Direct from Florida Department of Health	CPX2B	64.006	214,729
Direct from Florida Department of Health	CSBTL	64.006	31,120
<b>Program total</b>			<u>1,075,844</u>
Children's Special Health Care - Developmental Evaluation Program:			
Direct from Florida Department of Health	COQZB	64.022	2,131,550
<b>Total Florida Department of Health</b>			<u>3,207,394</u>
Florida Department of Highway Safety and Motor Vehicles:			
Child Abuse Prevention and Intervention License Plate Project Program:			
Direct from Florida Department of Highway Safety and Motor Vehicles	None	76.067	77,570
Passed through Florida Network of Children's Advocacy Centers, Inc.	18-19 LP/VC-CAC-05	76.067	3,644
Passed through Florida Network of Children's Advocacy Centers, Inc.	18-19 LP/VC-CAC-18	76.067	3,056
<b>Program total</b>			<u>84,270</u>
Florida Network of Children's Advocacy Center Voluntary Contribution Program:			
Passed through Florida Network of Children's Advocacy Centers, Inc.	18-19 LP/VC-CAC-05	76.123	1,050
Passed through Florida Network of Children's Advocacy Centers, Inc.	18-19 LP/VC-CAC-18	76.123	880
<b>Program total</b>			<u>1,930</u>
<b>Total Florida Department of Highway Safety and Motor Vehicles</b>			<u>86,200</u>
Florida Department of Juvenile Justice:			
Children and Families in Need of Services Program:			
Passed through Florida Network of Youth & Family Services, Inc.	Title IV-E - Osceola	80.005	204,014
Passed through Florida Network of Youth & Family Services, Inc.	Title IV-E - Treasure Coast	80.005	991,371
Passed through Florida Network of Youth & Family Services, Inc.	Title IV-E - West Palm	80.005	977,875
<b>Program total</b>			<u>2,173,260</u>
Delinquency Prevention Program:			
Direct - Florida Department of Juvenile Justice	10563	80.029	84,901
<b>Total Florida Department of Juvenile Justice</b>			<u>2,258,161</u>
<b>Total expenditures of state financial assistance</b>			<u>8,460,155</u>
<b>Total expenditures of federal awards and state financial assistance</b>			<u>\$ 46,453,506</u>

See notes to schedule of expenditures of federal awards and state financial assistance.

## The Children's Home Society of Florida

### Notes to Schedule of Expenditures of Federal Awards and State Financial Assistance Year Ended June 30, 2019

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#### **Note 1. Basis of Presentation**

The accompanying schedule of expenditures of federal awards and state financial assistance (the Schedule) includes the federal award and state financial assistance project activity of The Children's Home Society of Florida, under programs of the federal government and the State of Florida for the year ended June 30, 2019. The information in this Schedule is presented 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 the State of Florida Chapter 10.650, *Rules of the Auditor General*. Because the Schedule presents only a selected portion of the operations of The Children's Home Society of Florida, it is not intended to and does not present the financial position, changes in net assets, or cash flows of The Children's Home Society of Florida.

#### **Note 2. Summary of Significant Accounting Policies**

Expenditures reported on the Schedule are recognized on the accrual basis of accounting. Such expenditures are reported following the cost principles contained in the Uniform Guidance and cost principles established by the State of Florida Department of Financial Services, wherein certain types of expenditures are not allowable or are limited as to reimbursement. Negative amounts shown on the Schedule represent adjustments or credits made in the normal course of business to amounts reported as expenditures in prior years.

#### **Note 3. Indirect Cost Rate**

The Children's Home Society of Florida has not elected to use the 10% de minimis indirect cost rate as allowed under the Uniform Guidance.

#### **Note 4. Subrecipients**

There were no federal awards or state financial assistance passed through to subrecipients by The Children's Home Society of Florida.



**The Children's Home Society of Florida**

**Schedule of Findings and Questioned Costs  
Year Ended June 30, 2019**

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**I – Summary of Auditor's Results**

***Financial Statements***

Type of auditor's report issued: Unmodified

Internal control over financial reporting:

Material weakness(es) identified?	_____ Yes	_____ X	No
Significant deficiency(ies) identified?	_____ Yes	_____ X	None Reported
Noncompliance material to financial statements noted?	_____ Yes	_____ X	No

***Federal Awards***

Internal control over major programs:

Material weakness(es) identified?	_____ Yes	_____ X	No
Significant deficiency(ies) identified?	_____ Yes	_____ X	None Reported

Type of auditor's report issued on compliance for major programs: Unmodified

Any audit findings disclosed that are required to be reported in accordance with Section 2 CFR 200.516(a)?

	_____ Yes	_____ X	No
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Identification of major programs:

<b>CFDA Number(s)</b>	<b>Name of Federal Program or Cluster</b>
16.575	Crime Victim Assistance Program
93.645	Stephanie Tubbs Jones Child Welfare Services Program
93.658	Foster Care Title IV-E Program

Dollar threshold used to distinguish between type A and type B federal programs: \$ 1,139,801

Auditee qualified as low-risk auditee? \_\_\_\_\_ X Yes \_\_\_\_\_ No

(Continued)

**The Children’s Home Society of Florida**

**Schedule of Findings and Questioned Costs (Continued)  
Year Ended June 30, 2019**

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**I – Summary of Auditor’s Results (Continued)**

**State Financial Assistance**

Internal control over major programs:

Material weakness(es) identified?	_____	Yes	_____	X	No
Significant deficiency(ies) identified?	_____	Yes	_____	X	None Reported

Type of auditor’s report issued on compliance for major programs:

Unmodified

Any audit findings disclosed that are required to be reported in accordance with State of Florida Chapter 10.650, *Rules of the Auditor General*?

_____	Yes	_____	X	No
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Identification of major programs:

<u>CSFA Number(s)</u>	<u>Name of State Financial Assistance Project</u>
60.074	Out-Of-Home Supports Program
64.022	Children's Special Health Care - Developmental Evaluation Program
80.005	Children and Families in Need of Services Program

Dollar threshold used to distinguish between type A and type B state financial assistance projects:

\$ 750,000

**II – Financial Statement Findings**

No matters to report.

**III – Findings and Questioned Costs for Federal Awards and State Financial Assistance**

No matters to report.

**IV – Other Reporting**

No Corrective Action Plan is presented because there were no findings required to be reported under the Federal Single Audit Act or the Florida Single Audit Act.

There was no management letter or control deficiency letter issued for the year ended June 30, 2019, as there were no matters required to be reported in these letters.

**The Children's Home Society of Florida**

**Summary Schedule of Prior Audit Findings  
Year Ended June 30, 2019**

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The prior year single audit disclosed no findings in the Schedule of Findings and Questioned Costs and no unresolved findings exist from any previous years single audits.