

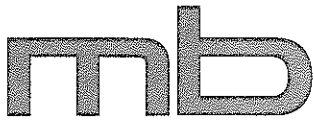
**COLLIER COUNTY CHILD ADVOCACY COUNCIL, INC.**  
NAPLES, FLORIDA  
FINANCIAL STATEMENTS  
YEAR ENDED JUNE 30, 2012

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THE EXCEPTION TO THE RULE

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Myers, Brettholtz & Company, PA

CERTIFIED PUBLIC ACCOUNTANTS & BUSINESS CONSULTANTS

## INDEPENDENT AUDITOR'S REPORT

Board of Directors  
Collier County Child Advocacy Council, Inc.  
Naples, Florida

We have audited the accompanying statement of financial position of Collier County Child Advocacy Council, Inc. as of June 30, 2012, and the related statements of activities, cash flows, and functional expenses for the year then ended. These financial statements are the responsibility of Collier County Child Advocacy Council, Inc.'s management. Our responsibility is to express an opinion on these financial statements 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. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation. We believe that our audit provides a reasonable basis for our opinion.

In our opinion, the financial statements referred to above present fairly, in all material respects, the financial position of Collier County Child Advocacy Council, Inc. as of June 30, 2012, and the changes in net assets and its cash flows for the year then ended in conformity with accounting principles generally accepted in the United States of America.

In accordance with *Government Auditing Standards*, we have also issued our report dated October 24, 2012, on our consideration of Collier County Child Advocacy Council, Inc.'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 the 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 should be considered in assessing the results of our audit.

Our audit was conducted for the purpose of forming an opinion on the financial statements as a whole. The accompanying schedule of expenditures of federal awards is presented for the purpose of additional analysis as required by U.S. Office of Management and Budget Circular A-133, *Audits of States, Local Governments, and Non-Profit Organizations*, and is not a required part of the 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 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 federal awards is fairly stated in all material respects in relation to the financial statements taken as a whole.



MYERS, BRETT HOLTZ & COMPANY, PA  
Fort Myers, Florida  
October 24, 2012

COLLIER COUNTY CHILD ADVOCACY COUNCIL, INC.  
STATEMENT OF FINANCIAL POSITION  
JUNE 30, 2012

<b>ASSETS</b>	
Cash	\$ 230,071
Certificate of deposit	100,000
Accounts receivable	3,957
Grants receivable	94,599
Prepaid expenses	32,481
Property and equipment, net	<u>804,569</u>
Total assets	<u>\$ 1,265,677</u>
 <b>LIABILITIES AND NET ASSETS</b>	
<b>LIABILITIES</b>	
Accounts payable and accrued expenses	<u>\$ 22,334</u>
 <b>NET ASSETS</b>	
Unrestricted:	
Operating	341,785
Board designated	74,039
Property and equipment	<u>804,569</u>
Total unrestricted	1,220,393
Permanently restricted	<u>22,950</u>
Total net assets	<u>1,243,343</u>
Total liabilities and net assets	<u>\$ 1,265,677</u>

Read Independent Auditor's Report.  
The accompanying notes are an integral  
part of the financial statements.

COLLIER COUNTY CHILD ADVOCACY COUNCIL, INC.  
STATEMENT OF ACTIVITIES  
FOR THE YEAR ENDED JUNE 30, 2012

	Unrestricted	Permanently Restricted	Total
<b>REVENUES AND SUPPORT</b>			
Gross proceeds from special fundraising events	\$ 143,241	\$ -	\$ 143,241
Less direct costs	98,190	-	98,190
Net proceeds from special fundraising events	45,051	-	45,051
Federal grants	548,265	-	548,265
State grants	173,782	-	173,782
Local grants	493,314	-	493,314
Contributions	92,423	-	92,423
Other	99,989	-	99,989
 Total revenues and support	 1,452,824	 -	 1,452,824
<b>EXPENSES</b>			
Program services	1,299,113	-	1,299,113
Supporting services	284,537	-	284,537
 Total expenses	 1,583,650	 -	 1,583,650
 Decrease in net assets	 (130,826)	 -	 (130,826)
 NET ASSETS - July 1, 2011	 1,351,219	 22,950	 1,374,169
 NET ASSETS - June 30, 2012	 \$ 1,220,393	 \$ 22,950	 \$ 1,243,343

Read Independent Auditor's Report.  
The accompanying notes are an integral  
part of the financial statements.

COLLIER COUNTY CHILD ADVOCACY COUNCIL, INC.  
STATEMENT OF CASH FLOWS  
FOR THE YEAR ENDED JUNE 30, 2012

CASH FLOWS FROM OPERATING ACTIVITIES

Decrease in net assets	<u>\$ (130,826)</u>
Adjustments to reconcile decrease in net assets to net cash used by operating activities:	
Depreciation	49,868
Changes in:	
Accounts receivable	10,853
Grants receivable	(15,115)
Prepaid expenses	(2,505)
Accounts payable and accrued expenses	<u>(1,599)</u>
Total adjustments	<u>41,502</u>
Net cash used by operating activities	<u>(89,324)</u>

CASH FLOWS FROM INVESTING ACTIVITIES

Purchase of certificate of deposit	(100,000)
Proceeds from redemption of certificates of deposit	146,989
Purchases of property and equipment	<u>(16,629)</u>
Net cash provided by investing activities	<u>30,360</u>
Net decrease in cash	(58,964)

CASH - July 1, 2011	<u>289,035</u>
CASH - June 30, 2012	<u><u>\$ 230,071</u></u>

Read Independent Auditor's Report.  
The accompanying notes are an integral  
part of the financial statements.

COLLIER COUNTY CHILD ADVOCACY COUNCIL, INC.  
STATEMENT OF FUNCTIONAL EXPENSES  
FOR THE YEAR ENDED JUNE 30, 2012

	Program Services	Supporting Services		Total Supporting Services	Total
		General and Administrative	Fundraising		
Salaries	\$ 736,365	\$ 97,766	\$ 70,076	\$ 167,842	\$ 904,207
Payroll taxes	56,089	7,608	5,409	13,017	69,106
Employee benefits	140,378	9,909	14,864	24,773	165,151
<b>Total salaries and related expenses</b>	<b>932,832</b>	<b>115,283</b>	<b>90,349</b>	<b>205,632</b>	<b>1,138,464</b>
Advertising and promotion	2,321	21,642	-	21,642	23,963
Communications	20,173	3,810	-	3,810	23,983
Dues and subscriptions	4,852	3,440	1,954	5,394	10,246
Education and seminars	10,625	9,745	-	9,745	20,370
Insurance	17,372	3,303	-	3,303	20,675
Miscellaneous	2,684	4,958	-	4,958	7,642
Postage	2,134	1,596	-	1,596	3,730
Printing	798	10,053	-	10,053	10,851
Professional services	184,366	1,873	-	1,873	186,239
Rent	3,342	131	-	131	3,473
Repairs and maintenance	31,941	5,130	-	5,130	37,071
Supplies	21,495	4,933	-	4,933	26,428
Travel	13,045	2,561	-	2,561	15,606
Utilities	4,257	784	-	784	5,041
<b>Total expenses before depreciation</b>	<b>1,252,237</b>	<b>189,242</b>	<b>92,303</b>	<b>281,545</b>	<b>1,533,782</b>
Depreciation	46,876	2,992	-	2,992	49,868
<b>Total expenses</b>	<b>\$ 1,299,113</b>	<b>\$ 192,234</b>	<b>\$ 92,303</b>	<b>\$ 284,537</b>	<b>\$ 1,583,650</b>

Read Independent Auditor's Report.  
The accompanying notes are an integral  
part of the financial statements.



COLLIER COUNTY CHILD ADVOCACY COUNCIL, INC.  
NOTES TO FINANCIAL STATEMENTS  
JUNE 30, 2012

**NOTE 1 - THE ORGANIZATION**

Collier County Child Advocacy Council, Inc. (the "Organization") was incorporated on April 9, 1986, under the laws of Florida as a nonprofit organization to minimize trauma and enhance families' capabilities to provide a safe environment for their children by utilizing a cooperative, multi-disciplinary team approach to the identification, intervention, and treatment of child abuse and neglect in Collier County.

**NOTE 2 - DATE OF MANAGEMENT'S REVIEW**

In preparing the financial statements, the Organization has evaluated events and transactions for potential recognition or disclosure through October 24, 2012, the date that the financial statements were available to be issued.

**NOTE 3 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES**

Basis of Accounting

The financial statements have been prepared on the accrual basis of accounting. Under this method of accounting, revenues are recognized when earned and expenses are recognized when incurred.

Financial Statement Presentation

The Organization is required to report information regarding its financial position and activities according to three classes of net assets: unrestricted net assets, temporarily restricted net assets, and permanently restricted net assets.

Accounts Receivable and Allowance for Uncollectible Accounts

All receivables are considered to be collectible; therefore no allowance for uncollectible accounts has been recorded. Expense is recognized during the period in which a specific account is determined to be uncollectible. There was no bad debt expense for the year ended June 30, 2012.

Property and Equipment

Property and equipment are recorded at cost. Donated assets are recorded at their fair market value at the time of donation. Additions and major renewals in excess of \$500 are capitalized. Depreciation is recognized using the straight-line method over the estimated useful lives of the assets. The cost of maintenance and repairs is charged to operations, as incurred. See Note 6 for additional information.

Income Taxes

Management has analyzed its various federal filing positions and believes that the Organization's income tax filing positions and deductions are well documented, supported and contain no uncertain tax positions. Additionally, management believes that no accruals for tax liabilities, interest or penalties are required. Therefore, no reserves for uncertain income tax positions have been recorded. Further, no interest or penalties have been included since no reserves were recorded. When applicable, such interest and penalties will be reported as income tax expense. The years 2009 through 2012 remain open to examination under federal statute limitations.

COLLIER COUNTY CHILD ADVOCACY COUNCIL, INC.  
NOTES TO FINANCIAL STATEMENTS  
JUNE 30, 2012

**NOTE 3 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)**

Income Taxes (Continued)

The Organization has been granted a ruling that it is exempt from federal income tax under Section 501(c)(3) of the Internal Revenue Code (the "Code"). The Organization is a non-profit Florida corporation, and therefore, is not subject to state income taxes. The Organization is not considered a private foundation within the meaning of Section 509(a) of the Code.

Fair Value of Financial Instruments

Substantially all of the Organization's assets and liabilities, excluding prepaid expenses and property and equipment, are considered financial instruments. These assets and liabilities are reflected at fair value, or at carrying amounts that approximate fair value, because of the short maturity of the instrument.

Revenues and Support

Contributions received are recorded as unrestricted, temporarily restricted or permanently restricted support depending on the existence and/or nature of any donor restrictions.

Support that is restricted by the donor is reported as an increase in unrestricted net assets if the restriction expires in the reporting period in which the support is recognized. All other donor-restricted support is reported as an increase in temporarily or permanently restricted net assets, depending on the nature of the restriction. When a restriction expires (that is, when a stipulated time restriction ends or a purpose restriction is accomplished), temporarily restricted net assets are reclassified to unrestricted net assets and reported in the statement of activities as net assets released from restrictions.

Support from federal and state grants is recorded based upon the terms of the grantor allotment, which generally provide that revenues are earned when the allowable costs of the specific grant provisions have been incurred. Support from local crimes compensation funding is recorded when received, as amounts cannot be determined when services are provided.

Advertising Costs and Promotion

Costs related to advertising are expensed as incurred.

Cash Flows

The Organization made no cash payments for income taxes or interest during the year ended June 30, 2012.

Functional Expenses

The costs of providing various programs and other activities have been summarized on a functional basis in the statement of activities and in the statement of functional expenses. Accordingly, certain costs have been allocated among the programs and supporting services benefited based on a time study of employee duties.

COLLIER COUNTY CHILD ADVOCACY COUNCIL, INC.  
 NOTES TO FINANCIAL STATEMENTS  
 JUNE 30, 2012

**NOTE 3 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)**

Estimates

The preparation of financial statements in conformity with generally accepted accounting principles requires management to make estimates and assumptions that affect the reported amount of assets and liabilities and disclosure of contingent assets and liabilities as of the date of the financial statements and the reported amount of revenues and expenses during the reporting period. Actual results could differ from those estimates.

**NOTE 4 - CONCENTRATION OF CREDIT RISK**

The Organization maintains cash balances and a certificate of deposit at several financial institutions. Accounts and certificates of deposit at each institution are insured by the Federal Deposit Insurance Corporation ("FDIC"). These balances were fully insured as of June 30, 2012, based on the bank statement balances, less the FDIC insurance.

**NOTE 5 - GRANTS RECEIVABLE**

Grants receivable consisted of the following as of June 30, 2012:

Department of Health Contract CPU8C	\$ 20,428
VOCA Contract V11059	21,879
Collier County Safe Havens grant	44,941
Children's Network of SWFL	4,110
The Children's Hospital	3,241
	<u>\$ 94,599</u>

**NOTE 6 - PROPERTY AND EQUIPMENT**

Property and equipment consisted of the following as of June 30, 2012:

	Estimated Useful Lives	Amount
Building	35-39 years	\$ 930,957
Building improvements	15 years	6,000
Furniture and equipment	3-10 years	234,244
		<u>1,171,201</u>
Less: accumulated depreciation		(366,632)
		<u>\$ 804,569</u>

Depreciation expense for the year ended June 30, 2012, was \$49,868 and is allocated between program and supporting services.

COLLIER COUNTY CHILD ADVOCACY COUNCIL, INC.  
NOTES TO FINANCIAL STATEMENTS  
JUNE 30, 2012

**NOTE 7 - LINE OF CREDIT**

The Organization has an uncollateralized line of credit with Regions Bank. The Organization may draw on the line of credit a maximum of \$30,000. The interest rate on the line of credit is 6% with a minimum monthly payment of the larger of 3% of the balance or \$250. As of June 30, 2012, there was no outstanding balance on the line of credit. There was no interest expense on the line of credit for the year ended June 30, 2012.

**NOTE 8 - BOARD DESIGNATED NET ASSETS**

Board designated net assets consist of proceeds from the 2010 and 2009 golf tournaments plus an additional amount designated by the Board during the year ended June 30, 2010. The funds are designated for future contingencies.

**NOTE 9 - PERMANENTLY RESTRICTED NET ASSETS**

The Organization maintains permanently restricted net assets from which the earnings may be used to supplement operating revenues. The permanently restricted net assets totaled \$22,950 as of June 30, 2012.

**NOTE 10 - PENSION PLAN**

The Organization contributes 4% of total compensation to a pension plan on behalf of employees who have completed two years of service. Total pension plan expense for the year was \$25,618, and is included in employee benefits in the statement of functional expenses.

**NOTE 11 - MATCHING REQUIREMENTS**

The Organization received a portion of its support from federal funds passed through the Florida Attorney General's Office. These grants, V11059 and V10059, had matching requirements. All matching requirements were met with cash from local sources. In addition, the Organization received additional support passed through Children's Network of Southwest Florida which had matching requirements. All matching requirements were met with cash from local sources.

**NOTE 12 - ECONOMIC DEPENDENCY**

The Organization receives a substantial amount of its revenue from grants which are on a year-to-year basis. During the year ended June 30, 2012, the Organization received 21% of its revenue from a grant from the State of Florida Department of Health totaling \$305,766, 19% of its revenue from a grant from the State of Florida Office of the Attorney General totaling \$275,523 and 24% of its revenue from an individual community grant totaling \$345,000.

**SUPPLEMENTARY INFORMATION**

COLLIER COUNTY CHILD ADVOCACY COUNCIL, INC.  
 SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS  
 FOR THE YEAR ENDED JUNE 30, 2012

Federal Grantor/ Program Title	Federal CFDA Number	Grant Number	Federal Expenditures
<b>Department of Health and Human Services:</b>			
Passed through the State of Florida			
Department of Health			
Social Services Block Grant (1)	93.667	CPU8C	\$ 180,216
<b>Department of Justice:</b>			
Passed through the State of Florida			
Office of the Attorney General			
Crime Victim Assistance (2)	16.575	V11059	200,019
Crime Victim Assistance (2)	16.575	V10059	75,504
			<u>275,523</u>
Passed through Collier County			
Violence Against Women Act (2)	16.013	2009-CW-AX-K011	82,526
Passed through National Children's Alliance			
Improving the Investigation and Prosecution of Child Abuse and the Regional and Local Children's Advocacy Centers			
	16.758	8-NAP-FL-SA12	<u>10,000</u>
Total expenditures of federal awards			<u>\$ 548,265</u>

(1) Denotes a major program

(2) Denotes a non-major program

The accompanying schedule of expenditures of federal awards includes the federal grant activity of Collier County Child Advocacy Council, Inc. and is presented on the accrual basis of accounting. The information in this schedule is presented in accordance with the requirements of OMB Circular A-133, *Audits of States, Local Governments, and Non-Profit Organizations*. Therefore, some amounts presented in this schedule may differ from amounts presented in, or used in the preparation of, the basic financial statements.



Myers, Brettholtz & Company, PA  
CERTIFIED PUBLIC ACCOUNTANTS & BUSINESS CONSULTANTS

**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 Directors  
Collier County Child Advocacy Council, Inc.  
Naples, Florida

We have audited the financial statements of Collier County Child Advocacy Council, Inc. as of and for the year ended June 30, 2012, and have issued our report thereon dated October 24, 2012. 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.

Internal Control Over Financial Reporting

Management of Collier County Child Advocacy Council, Inc. is responsible for establishing and maintaining effective internal control over financial reporting. In planning and performing our audit, we considered Collier County Child Advocacy Council, Inc.'s internal control over financial reporting as a basis for designing our auditing procedures for the purpose of expressing our opinion on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of Collier County Child Advocacy Council, Inc.'s internal control over financial reporting. Accordingly, we do not express an opinion on the effectiveness of the Organization's internal control over financial reporting.

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 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.

Our consideration of internal control over financial reporting 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 financial reporting that might be deficiencies, significant deficiencies or material weaknesses. We did not identify any deficiencies in internal control over financial reporting that we consider to be material weaknesses, as defined previously.

Compliance and Other Matters

As part of obtaining reasonable assurance about whether Collier County Child Advocacy Council, Inc.'s financial statements are free of 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 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*.

Board of Directors  
Collier County Child Advocacy Council, Inc.  
Page 2

This report is intended solely for the information and use of management, the Board of Directors of Collier County Child Advocacy Council, Inc., others within the entity, federal awarding agencies and pass-through entities and is not intended to be and should not be used by anyone other than these specified parties.



MYERS, BRETTHOLTZ & COMPANY, PA  
Fort Myers, Florida  
October 24, 2012





Myers, Brettholtz & Company, PA  
CERTIFIED PUBLIC ACCOUNTANTS & BUSINESS CONSULTANTS

**INDEPENDENT AUDITOR'S REPORT ON COMPLIANCE WITH REQUIREMENTS  
THAT COULD HAVE A DIRECT AND MATERIAL EFFECT ON EACH MAJOR PROGRAM AND  
ON INTERNAL CONTROL OVER COMPLIANCE IN ACCORDANCE WITH OMB CIRCULAR A-133**

Board of Directors  
Collier County Child Advocacy Council, Inc.  
Naples, Florida

Compliance

We have audited Collier County Child Advocacy Council, Inc.'s compliance with the types of compliance requirements described in the *OMB Circular A-133 Compliance Supplement* that could have a direct and material effect on each of Collier County Child Advocacy Council, Inc.'s major federal programs for the year ended June 30, 2012. Collier County Child Advocacy Council, Inc.'s major federal programs are identified in the summary of auditor's results section of the accompanying schedule of findings and questioned costs. Compliance with the requirements of laws, regulations, contracts, and grants applicable to each of its major federal programs is the responsibility of Collier County Child Advocacy Council, Inc.'s management. Our responsibility is to express an opinion on Collier County Child Advocacy Council, Inc.'s compliance based on our audit.

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 OMB Circular A-133, *Audits of States, Local Governments, and Non-Profit Organizations*. Those standards and OMB Circular A-133 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 occurred. An audit includes examining, on a test basis, evidence about Collier County Child Advocacy Council, Inc.'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. Our audit does not provide a legal determination of Collier County Child Advocacy Council, Inc.'s compliance with those requirements.

In our opinion, Collier County Child Advocacy Council, Inc. complied, in all material respects, with the compliance requirements referred to above that could have a direct and material effect on each of its major federal programs for the year ended June 30, 2012.

Internal Control Over Compliance

Management of Collier County Child Advocacy Council, Inc. is responsible for establishing and maintaining effective internal control over compliance with the requirements of laws, regulations, contracts, and grants applicable to federal programs. In planning and performing our audit, we considered Collier County Child Advocacy Council, Inc.'s internal control over compliance with requirements that could have a direct and material effect on a major federal program in order to determine our auditing procedures for the purpose of expressing our opinion on compliance and to test and report on internal control over compliance in accordance with OMB Circular A-133, 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 Collier County Child Advocacy Council, Inc.'s internal control over compliance.

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THE EXCEPTION TO THE RULE

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 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 will not be prevented, or detected and corrected, on a timely basis.

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 deficiencies, 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.

This report is intended solely for the information and use of management, the Board of Directors of Collier County Child Advocacy Council, Inc., others within the entity, federal awarding agencies and pass-through entities and is not intended to be and should not be used by anyone other than these specified parties.



MYERS, BRETTHOLTZ & COMPANY, PA  
Fort Myers, Florida  
October 24, 2012

COLLIER COUNTY CHILD ADVOCACY COUNCIL, INC.  
SCHEDULE OF FINDINGS AND QUESTIONED COSTS  
FOR THE YEAR ENDED JUNE 30, 2012

**SUMMARY OF AUDITOR'S RESULTS**

*Financial Statements*

Type of auditor's report issued: unqualified

Internal control over financial reporting:

Material weakness(es) identified? \_\_\_ yes  no

Significant deficiencies identified that are not considered to be material weaknesses? \_\_\_ yes  none reported

Noncompliance material to financial statements noted? \_\_\_ yes  no

*Federal Awards*

Internal control over major programs:

Material weakness(es) identified? \_\_\_ yes  no

Significant deficiencies identified that are not considered to be material weaknesses? \_\_\_ yes  none reported

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

Any audit findings disclosed that are required to be reported in accordance with section 510(a) of Circular A-133? \_\_\_ yes  no

Major programs:

CFDA Number 93.667      Social Services Block Grant

Dollar threshold used to distinguish between type A and type B programs: \$300,000

Auditee qualified as low-risk auditee?  yes \_\_\_ no

**FINDINGS - FINANCIAL STATEMENTS AUDIT**

None

**FINDINGS AND QUESTIONED COSTS - MAJOR FEDERAL AWARD PROGRAMS AUDIT**

None

COLLIER COUNTY CHILD ADVOCACY COUNCIL, INC.  
SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS  
FOR THE YEAR ENDED JUNE 30, 2012

There were no findings in the prior year.