

COLLIER COUNTY CHILD ADVOCACY COUNCIL, INC.
NAPLES, FLORIDA
FINANCIAL STATEMENTS
YEAR ENDED JUNE 30, 2013

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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

To the Board of Directors of
Collier County Child Advocacy Council, Inc.

Report on Financial Statements

We have audited the accompanying financial statements of Collier County Child Advocacy Council, Inc. (a nonprofit organization), which comprise the statement of financial position as of June 30, 2013, and the related statements of activities, cash flows, and functional expenses for the year then ended, and the related notes to the financial statements.

Management's Responsibility for the Financial Statements

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

Auditor's Responsibility

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 from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, 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 financial statements 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 financial statements.

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 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, 2013, and the changes in its net assets and its cash flows for the year then ended in accordance with accounting principles generally accepted in the United States of America.

To the Board of Directors of
Collier County Child Advocacy Council, Inc.

Other Matters

Other Information

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

Other Reporting Required by Government Auditing Standards

In accordance with *Government Auditing Standards*, we have also issued our report dated September 23, 2013, 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 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 Collier County Child Advocacy Council, Inc.'s internal control over financial reporting and compliance.



MYERS, BRETT HOLTZ & COMPANY, PA
Fort Myers, Florida
September 23, 2013

COLLIER COUNTY CHILD ADVOCACY COUNCIL, INC.
STATEMENT OF FINANCIAL POSITION
JUNE 30, 2013

ASSETS	
Cash	\$ 655,225
Accounts receivable	6,921
Grants receivable	113,351
Prepaid expenses	28,359
Property and equipment (net of accumulated depreciation of \$405,745)	<u>764,126</u>
Total assets	<u><u>\$ 1,567,982</u></u>
 LIABILITIES AND NET ASSETS	
LIABILITIES	
Accounts payable and accrued expenses	<u>\$ 22,992</u>
 NET ASSETS	
Unrestricted:	
Operating	654,425
Board designated	74,039
Equity in property and equipment	<u>764,126</u>
Total unrestricted	1,492,590
Temporarily restricted	29,450
Permanently restricted	<u>22,950</u>
Total net assets	<u>1,544,990</u>
Total liabilities and net assets	<u><u>\$ 1,567,982</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 ACTIVITIES
FOR THE YEAR ENDED JUNE 30, 2013

	<u>Unrestricted</u>	<u>Temporarily Restricted</u>	<u>Permanently Restricted</u>	<u>Total</u>
REVENUES AND SUPPORT				
Gross proceeds from special fund raising events	\$ 189,930	\$ -	\$ -	\$ 189,930
Less direct costs	<u>120,567</u>	<u>-</u>	<u>-</u>	<u>120,567</u>
Net proceeds from special fund raising events	69,363	-	-	69,363
Federal grants	528,016	-	-	528,016
State grants	406,549	-	-	406,549
Local grants	611,133	-	-	611,133
Contributions	236,815	29,450	-	266,265
Other	<u>107,357</u>	<u>-</u>	<u>-</u>	<u>107,357</u>
Total revenues and support	<u>1,959,233</u>	<u>29,450</u>	<u>-</u>	<u>1,988,683</u>
EXPENSES				
Program services	1,374,885	-	-	1,374,885
Supporting services	<u>312,151</u>	<u>-</u>	<u>-</u>	<u>312,151</u>
Total expenses	<u>1,687,036</u>	<u>-</u>	<u>-</u>	<u>1,687,036</u>
Increase in net assets	272,197	29,450	-	301,647
NET ASSETS - July 1, 2012	<u>1,220,393</u>	<u>-</u>	<u>22,950</u>	<u>1,243,343</u>
NET ASSETS - June 30, 2013	<u>\$ 1,492,590</u>	<u>\$ 29,450</u>	<u>\$ 22,950</u>	<u>\$ 1,544,990</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 CASH FLOWS
FOR THE YEAR ENDED JUNE 30, 2013

CASH FLOWS FROM OPERATING ACTIVITIES	
Increase in net assets	<u>\$ 301,647</u>
Adjustments to reconcile increase in net assets to net cash provided by operating activities:	
Depreciation	48,950
Changes in:	
Accounts receivable	(2,964)
Grants receivable	(18,752)
Prepaid expenses	4,122
Accounts payable and accrued expenses	<u>658</u>
Total adjustments	<u>32,014</u>
Net cash provided by operating activities	<u>333,661</u>
CASH FLOWS FROM INVESTING ACTIVITIES	
Proceeds from redemption of certificate of deposit	100,000
Purchases of property and equipment	<u>(8,507)</u>
Net cash provided by investing activities	<u>91,493</u>
Net increase in cash	425,154
CASH - July 1, 2012	<u>230,071</u>
CASH - June 30, 2013	<u><u>\$ 655,225</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, 2013

	Program Services	Supporting Services		Total Supporting Services	Total
		General and Administrative	Fund raising		
Salaries	\$ 819,506	\$ 94,960	\$ 68,097	\$ 163,057	\$ 982,563
Payroll taxes	60,588	12,414	5,275	17,689	78,277
Employee benefits	139,934	24,388	-	24,388	164,322
Total salaries and related expenses	1,020,028	131,762	73,372	205,134	1,225,162
Advertising and promotion	1,652	35,611	-	35,611	37,263
Communications	18,819	3,446	-	3,446	22,265
Dues and subscriptions	12,725	5,145	-	5,145	17,870
Education and seminars	14,643	22,023	-	22,023	36,666
Insurance	18,401	3,484	-	3,484	21,885
Miscellaneous	58	7,396	-	7,396	7,454
Postage	1,579	782	-	782	2,361
Printing	3,221	295	-	295	3,516
Professional services	162,445	1,935	-	1,935	164,380
Rent	3,122	135	-	135	3,257
Repairs and maintenance	38,405	14,772	-	14,772	53,177
Supplies	19,268	5,299	-	5,299	24,567
Travel	9,538	2,852	-	2,852	12,390
Utilities	4,968	905	-	905	5,873
Total expenses before depreciation	1,328,872	235,842	73,372	309,214	1,638,086
Depreciation	46,013	2,937	-	2,937	48,950
Total expenses	\$ 1,374,885	\$ 238,779	\$ 73,372	\$ 312,151	\$ 1,687,036

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, 2013

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 September 23, 2013, the date that the financial statements were available to be issued.

NOTE 3 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Basis of Accounting

The Organization's 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.

Grants Receivable

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, 2013.

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 2010 through 2013 remain open to examination under federal statute limitations.

Read Independent Auditor's Report.

COLLIER COUNTY CHILD ADVOCACY COUNCIL, INC.
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2013

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, 2013.

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 for employee related costs and calculation of program square footage for facilities related expenses.

COLLIER COUNTY CHILD ADVOCACY COUNCIL, INC.
 NOTES TO FINANCIAL STATEMENTS
 JUNE 30, 2013

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 at several financial institutions. Accounts at each institution are insured by the Federal Deposit Insurance Corporation ("FDIC"). These balances were fully insured as of June 30, 2013, based on the bank statement balances, less the FDIC insurance.

NOTE 5 - GRANTS RECEIVABLE

Grants receivable consisted of the following as of June 30, 2013:

Department of Health Contract CPU8C	\$ 51,871
VOCA Contract V12059	19,609
Collier County Safe Havens grant	36,028
Children's Network of SWFL	1,980
The Children's Hospital	3,863
	<u>\$ 113,351</u>

NOTE 6 - PROPERTY AND EQUIPMENT

Property and equipment consisted of the following as of June 30, 2013:

	Estimated Useful Lives	Amount
Building	35-39 years	\$ 930,957
Building improvements	15 years	6,000
Furniture and equipment	3-10 years	232,914
		<u>1,169,871</u>
Less: accumulated depreciation		(405,745)
		<u>\$ 764,126</u>

Depreciation expense for the year ended June 30, 2013, was \$48,950 and is allocated between program and supporting services.

COLLIER COUNTY CHILD ADVOCACY COUNCIL, INC.
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2013

NOTE 7 - LINE OF CREDIT

The Organization has an uncollateralized line of credit with a 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, 2013, there was no outstanding balance on the line of credit. There was no interest expense incurred for the year ended June 30, 2013.

NOTE 8 - BOARD DESIGNATED NET ASSETS

Board designated net assets consist of funds designated for future contingencies.

NOTE 9 - TEMPORARILY RESTRICTED NET ASSETS

Temporarily restricted net assets consisted of the following as of June 30, 2013:

Sexual abuse treatments	\$ 5,000
Critical therapy program and computers	14,450
Counseling	10,000
	<u>\$ 29,450</u>

NOTE 10 - 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, 2013.

NOTE 11 - EMPLOYEE BENEFIT PLAN

The Organization contributes 4% of total compensation to a pension plan on behalf of employees who have completed two years of service. In March 2013, the Organization ceased making contributions to the existing pension plan and set up a 401K retirement plan for eligible employees. Total employee benefit plan expense, including the pension and 401K plans, for the year was \$29,015, and is included in employee benefits in the statement of functional expenses.

NOTE 12 - MATCHING REQUIREMENTS

The Organization received a portion of its support from federal funds passed through the Florida Attorney General's Office. These grants, V12059 and V11059, 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 13 - ECONOMIC DEPENDENCY

During the year ended June 30, 2013, the Organization received 15% of its revenue from a grant from the State of Florida Department of Health, 13% of its revenue from the State of Florida Office of the Attorney General and 24% of its revenue from an individual community grant.

SUPPLEMENTARY INFORMATION

COLLIER COUNTY CHILD ADVOCACY COUNCIL, INC.
 SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
 FOR THE YEAR ENDED JUNE 30, 2013

Federal Grantor/ Program Title	Federal CFDA Number	Grant Number(s)	Federal Expenditures
Department of Health and Human Services:			
Passed through the State of Florida			
Department of Health			
Social Services Block Grant (2)	93.667	CPS8C	\$ 180,216
Department of Justice:			
Passed through the State of Florida			
Office of the Attorney General			
Crime Victim Assistance (1)	16.575	V12059	184,092
Crime Victim Assistance (1)	16.575	V11059	68,102
			<u>252,194</u>
Passed through Collier County			
Violence Against Women Act Court Training and Improvement Grants (2)	16.013	2009-CW-AX-K011	85,606
Passed through National Children's Alliance			
Improving the Investigation and Prosecution of Child Abuse and the Regional and Local Children's Advocacy Centers (2)	16.758	8-NAP-FL-SA12	<u>10,000</u>
Total expenditures of federal awards			<u>\$ 528,016</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

**INDEPENDENT AUDITOR'S REPORT ON INTERNAL CONTROL OVER FINANCIAL
REPORTING AND ON COMPLIANCE AND OTHER MATTERS BASED ON
AN AUDIT OF FINANCIAL STATEMENTS PERFORMED
IN ACCORDANCE WITH *GOVERNMENT AUDITING STANDARDS***

To the Board of Directors of
Collier County Child Advocacy Council, Inc.

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of Collier County Child Advocacy Council, Inc. (a nonprofit organization), which comprise the statement of financial position as of June 30, 2013, and the related statements of activities, functional expenses, and cash flows for the year then ended, and the related notes to the financial statements, and have issued our report thereon dated September 23, 2013.

Internal Control Over Financial Reporting

In planning and performing our audit of the financial statements, we considered Collier County Child Advocacy Council, Inc.'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 financial statements, but not for the purpose of expressing an opinion on the effectiveness of Collier County Child Advocacy Council, Inc.'s internal control. Accordingly, we do not express an opinion on the effectiveness of the Organization's internal control.

A deficiency in internal control exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, misstatements on a timely basis. A material weakness is a deficiency, or a combination of deficiencies, in internal control, such that there is a reasonable possibility that a material misstatement of the entity's financial statements will not be prevented, or detected and corrected on a timely basis. A significant deficiency is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified.

Compliance and Other Matters

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

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THE EXCEPTION TO THE RULE

To the Board of Directors of
Collier County Child Advocacy Council, Inc.

Purpose of this Report

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the organization's internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the organization's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.



MYERS, BRETT HOLTZ & COMPANY, PA
Fort Myers, Florida
September 23, 2013



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

**INDEPENDENT AUDITOR'S REPORT ON COMPLIANCE FOR EACH MAJOR PROGRAM
AND ON INTERNAL CONTROL OVER COMPLIANCE REQUIRED BY OMB CIRCULAR A-133**

To the Board of Directors of
Collier County Child Advocacy Council, Inc.

Report on Compliance for Each Major Federal Program

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, 2013. 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.

Management's Responsibility

Management is responsible for compliance with the requirements of laws, regulations, contracts, and grants applicable to its federal programs.

Auditor's Responsibility

Our responsibility is to express an opinion on compliance for each of Collier County Child Advocacy Council, Inc.'s major federal programs 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; 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 on compliance for each major federal program. However, our audit does not provide a legal determination of Collier County Child Advocacy Council, Inc.'s compliance.

Opinion on Each Major Federal Program

In our opinion, Collier County Child Advocacy Council, Inc. 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 for the year ended June 30, 2013.

To the Board of Directors of
Collier County Child Advocacy Council, Inc.

Report on 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 types of compliance requirements referred to above. In planning and performing our audit of compliance, we considered Collier County Child Advocacy Council, Inc.'s internal control over compliance with the types of requirements that could have a direct and material effect on each major federal program 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 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.

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. 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 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.

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 OMB Circular A-133. Accordingly, this report is not suitable for any other purpose.



MYERS, BRETT HOLTZ & COMPANY, PA
Fort Myers, Florida
September 23, 2013

COLLIER COUNTY CHILD ADVOCACY COUNCIL, INC.
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
FOR THE YEAR ENDED JUNE 30, 2013

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 16.575 Crime Victim Assistance

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, 2013

There were no prior year audit findings for the year ended June 30, 2013.