

**COLLIER COUNTY CHILD ADVOCACY COUNCIL, INC.**  
**NAPLES, FLORIDA**  
**FINANCIAL STATEMENTS**  
**YEAR ENDED JUNE 30, 2014**

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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 the 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, 2014, 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, 2014, 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.

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THE EXCEPTION TO THE RULE

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 accompanying 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 basic 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 29, 2014, 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, BRETTHOLTZ & COMPANY, PA  
Fort Myers, Florida  
September 29, 2014

COLLIER COUNTY CHILD ADVOCACY COUNCIL, INC.  
STATEMENT OF FINANCIAL POSITION  
JUNE 30, 2014

ASSETS	
Cash	\$ 808,935
Accounts receivable	13,457
Grants receivable	99,819
Prepaid expenses	33,482
Property and equipment (net of accumulated depreciation of \$436,670)	<u>727,033</u>
Total assets	<u><u>\$ 1,682,726</u></u>
LIABILITIES AND NET ASSETS	
LIABILITIES	
Accounts payable and accrued expenses	<u>\$ 32,386</u>
NET ASSETS	
Unrestricted:	
Operating	826,318
Board designated	74,039
Equity in property and equipment	<u>727,033</u>
Total unrestricted	1,627,390
Permanently restricted	<u>22,950</u>
Total net assets	<u>1,650,340</u>
Total liabilities and net assets	<u><u>\$ 1,682,726</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, 2014

	<u>Unrestricted</u>	<u>Temporarily Restricted</u>	<u>Permanently Restricted</u>	<u>Total</u>
<b>REVENUES AND SUPPORT</b>				
Gross proceeds from special fund raising events	\$ 189,380	\$ -	\$ -	\$ 189,380
Less direct costs	80,628	-	-	80,628
Net proceeds from special fund raising events	108,752	-	-	108,752
Federal grants	507,323	-	-	507,323
State grants	363,026	-	-	363,026
Local grants	577,750	-	-	577,750
Contributions	210,730	-	-	210,730
Other	143,952	-	-	143,952
Net assets released from restrictions	29,450	(29,450)	-	-
<b>Total revenues and support</b>	<b>1,940,983</b>	<b>(29,450)</b>	<b>-</b>	<b>1,911,533</b>
<b>EXPENSES</b>				
Program services	1,476,883	-	-	1,476,883
Supporting services	329,300	-	-	329,300
<b>Total expenses</b>	<b>1,806,183</b>	<b>-</b>	<b>-</b>	<b>1,806,183</b>
Increase (decrease) in net assets	134,800	(29,450)	-	105,350
NET ASSETS - July 1, 2013	1,492,590	29,450	22,950	1,544,990
NET ASSETS - June 30, 2014	<u>\$ 1,627,390</u>	<u>\$ -</u>	<u>\$ 22,950</u>	<u>\$ 1,650,340</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, 2014

<b>CASH FLOWS FROM OPERATING ACTIVITIES</b>	
Increase in net assets	<u>\$ 105,350</u>
Adjustments to reconcile increase in net assets to net cash provided by operating activities:	
Depreciation	47,082
Loss on disposal of property and equipment	443
Changes in:	
Accounts receivable	(6,536)
Grants receivable	13,532
Prepaid expenses	(5,123)
Accounts payable and accrued expenses	<u>9,394</u>
Total adjustments	<u>58,792</u>
Net cash provided by operating activities	164,142
<b>CASH FLOWS FROM INVESTING ACTIVITIES</b>	
Purchases of property and equipment	<u>(10,432)</u>
Net increase in cash	153,710
CASH - July 1, 2013	<u>655,225</u>
CASH - June 30, 2014	<u><u>\$ 808,935</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, 2014

	Program Services	Supporting Services		Total Supporting Services	Total
		General and Administrative	Fund raising		
Salaries	\$ 883,184	\$ 108,093	\$ 81,389	\$ 189,482	\$ 1,072,666
Payroll taxes	69,937	9,909	5,908	15,817	85,754
Employee benefits	147,150	19,744	-	19,744	166,894
Total salaries and related expenses	1,100,271	137,746	87,297	225,043	1,325,314
Advertising and promotion	11,992	16,227	-	16,227	28,219
Communications	17,737	3,223	-	3,223	20,960
Dues and subscriptions	5,564	5,398	4,666	10,064	15,628
Education and seminars	24,410	27,721	-	27,721	52,131
Insurance	19,398	3,929	-	3,929	23,327
Miscellaneous	91	10,958	795	11,753	11,844
Postage	1,002	198	2,550	2,748	3,750
Printing	11,296	2,478	-	2,478	13,774
Professional services	168,394	2,164	-	2,164	170,558
Rent	4,757	355	-	355	5,112
Repairs and maintenance	36,749	6,927	-	6,927	43,676
Supplies	22,762	6,916	-	6,916	29,678
Travel	7,391	1,656	-	1,656	9,047
Utilities	5,049	1,034	-	1,034	6,083
Total expenses before depreciation	1,436,863	226,930	95,308	322,238	1,759,101
Depreciation	40,020	7,062	-	7,062	47,082
Total expenses	<u>\$ 1,476,883</u>	<u>\$ 233,992</u>	<u>\$ 95,308</u>	<u>\$ 329,300</u>	<u>\$ 1,806,183</u>

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, 2014

**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 29, 2014, 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, 2014.

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 2011 through 2014 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, 2014

**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, 2014.

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, 2014

**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"). As of June 30, 2014, the uninsured balance was \$121,062 based on the bank statement balances, less the FDIC insurance.

**NOTE 5 - GRANTS RECEIVABLE**

Grants receivable consisted of the following as of June 30, 2014:

Department of Health Contract CPS8C	\$ 44,996
VOCA Contract V12059	36,871
Collier County Safe Havens grant	15,252
Children's Network of SWFL	2,700
	<u>\$ 99,819</u>

**NOTE 6 - PROPERTY AND EQUIPMENT**

Property and equipment consisted of the following as of June 30, 2014:

	Estimated <u>Useful Lives</u>	<u>Amount</u>
Building	35-39 years	\$ 930,957
Building improvements	15 years	6,000
Furniture and equipment	3-10 years	226,746
		<u>1,163,703</u>
Less: accumulated depreciation		<u>(436,670)</u>
		<u>\$ 727,033</u>

Depreciation expense for the year ended June 30, 2014, was \$47,082 and is allocated between program and supporting services.

COLLIER COUNTY CHILD ADVOCACY COUNCIL, INC.  
NOTES TO FINANCIAL STATEMENTS  
JUNE 30, 2014

**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, 2014, there was no outstanding balance on the line of credit. There was no interest expense incurred for the year ended June 30, 2014.

**NOTE 8 - BOARD DESIGNATED NET ASSETS**

Board designated net assets consist of funds 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, 2014.

**NOTE 10 - EMPLOYEE BENEFIT PLAN**

The Organization contributes up to 4% of total compensation to a 401K retirement plan for eligible employees. Total employee benefit plan expense for the year was \$31,871, 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, V13059 and V12059, 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 - COMMITMENT**

The Organization has a three-year technical services agreement ending May 31, 2016. The agreement automatically renews for successive one-year periods unless terminated in accordance with the terms in the agreement.

**NOTE 13 - ECONOMIC DEPENDENCY**

During the year ended June 30, 2014, the Organization received 14% of its revenue from a grant from the State of Florida Department of Health, 12% of its revenue from the State of Florida Office of the Attorney General, 11% of its revenue from a grant from the State of Florida and 25% 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, 2014

Federal Grantor/ Program Title	Federal CFDA Number	Grant Number(s)	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	CPS8C	\$ 160,016
<b>Department of Justice:</b>			
Passed through the State of Florida			
Office of the Attorney General			
Crime Victim Assistance (2)	16.575	V13059	173,340
Crime Victim Assistance (2)	16.575	V12059	65,263
			<u>238,603</u>
Passed through Collier County			
Violence Against Women Act Court Training and Improvement Grants (2)	16.013	2009-CW-AX-K011	99,704
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	NAPL-FL-PS11	9,000
Total expenditures of federal awards			<u>\$ 507,323</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, 2014, and the related statements of activities, cash flows, and functional expenses for the year then ended, and the related notes to the financial statements, and have issued our report thereon dated September 29, 2014.

**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*.

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 29, 2014





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, 2014. 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, 2014.

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, BRETTHOLTZ & COMPANY, PA  
Fort Myers, Florida  
September 29, 2014

COLLIER COUNTY CHILD ADVOCACY COUNCIL, INC.  
SCHEDULE OF FINDINGS AND QUESTIONED COSTS  
FOR THE YEAR ENDED JUNE 30, 2014

**SUMMARY OF AUDITOR'S RESULTS**

*Financial Statements*

Type of auditor's report issued: unmodified opinion

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: unmodified opinion

Any audit findings disclosed that are required to be reported in accordance with section 510(a) of OMB

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, 2014

There were no prior year audit findings for the year ended June 30, 2014.