

The Children's Home Society of Florida

Federal Awards and Florida Single Audit
Compliance Report
June 30, 2016

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**Report on Internal Control Over Financial Reporting
and on Compliance and Other Matters Based on an Audit of Financial
Statements Performed in Accordance With *Government Auditing Standards***

Independent Auditor's Report

To the Audit Committee
The Children's Home Society of Florida

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States, the consolidated financial statements of The Children's Home Society of Florida, which comprise the consolidated statement of financial position as of June 30, 2016, and the related consolidated statements of activities, functional expenses and cash flows for the year then ended, and the related notes to the consolidated financial statements, and have issued our report thereon dated October 28, 2016.

Internal Control Over Financial Reporting

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

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

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

Compliance and Other Matters

As part of obtaining reasonable assurance about whether The Children's Home Society of Florida's consolidated financial statements are free from material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

Purpose of this Report

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

RSM VS LLP

Orlando, Florida
October 28, 2016

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

Independent Auditor's Report

To the Audit Committee
The Children's Home Society of Florida

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

We have audited The Children's Home Society of Florida's compliance with the types of compliance requirements described in the *OMB Compliance Supplement* and *Department of Financial Services' State Projects Compliance Supplement* that could have a direct and material effect on each of The Children's Home Society of Florida's major federal programs and state financial assistance projects for the year ended June 30, 2016. The Children's Home Society of Florida's major federal programs and state financial assistance projects are identified in the summary of auditor's results section of the accompanying schedule of findings and questioned costs.

Management's Responsibility

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

Auditor's Responsibility

Our responsibility is to express an opinion on compliance for each of The Children's Home Society of Florida's major federal programs and state financial assistance projects based on our audit of the types of compliance requirements referred to above. We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; the audit requirements of Title 2 U.S. *Code of Federal Regulations* Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance); and the State of Florida Chapter 10.650, *Rules of the Auditor General*. Those standards, the Uniform Guidance and the State of Florida Chapter 10.650, *Rules of the Auditor General*, require that we plan and perform the audit to obtain reasonable assurance about whether noncompliance with the types of compliance requirements referred to above that could have a direct and material effect on a major federal program or state financial assistance project occurred. An audit includes examining, on a test basis, evidence about The Children's Home Society of Florida's compliance with those requirements and performing such other procedures, as we considered necessary in the circumstances.

We believe that our audit provides a reasonable basis for our opinion on compliance for each major federal program and state financial assistance project. However, our audit does not provide a legal determination on The Children's Home Society of Florida's compliance.

Opinion on Each Major Federal Program and State Financial Assistance Project

In our opinion, The Children's Home Society of Florida complied, in all material respects, with the types of compliance requirements referred to above that could have a direct and material effect on each of its major federal programs and state financial assistance projects for the year ended June 30, 2016.

Report on Internal Control Over Compliance

Management of The Children's Home Society of Florida is responsible for establishing and maintaining effective internal control over compliance with the types of compliance requirements referred to above. In planning and performing our audit of compliance, we considered The Children's Home Society of Florida's internal control over compliance with the types of requirements that could have a direct and material effect on each major federal program and state financial assistance project to determine the auditing procedures that are appropriate in the circumstances for the purpose of expressing an opinion on compliance for each major federal program and state financial assistance project and to test and report on internal control over compliance in accordance with the Uniform Guidance and State of Florida Chapter 10.650, *Rules of the Auditor General*, but not for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, we do not express an opinion on the effectiveness of The Children's Home Society of Florida's internal control over compliance.

A deficiency in internal control over compliance exists when the design or operation of a control over compliance does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, noncompliance with a type of compliance requirement of a federal program or state financial assistance project on a timely basis. *A material weakness in internal control over compliance* is a deficiency, or combination of deficiencies, in internal control over compliance, such that there is a reasonable possibility that material noncompliance with a type of compliance requirement of a federal program or state financial assistance project will not be prevented, or detected and corrected, on a timely basis. *A significant deficiency in internal control over compliance* is a deficiency, or a combination of deficiencies, in internal control over compliance with a type of compliance requirement of a federal program or state financial assistance project that is less severe than a material weakness in internal control over compliance, yet important enough to merit attention by those charged with governance.

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

The purpose of this report on internal control over compliance is solely to describe the scope of our testing of internal control over compliance and the results of that testing based on the requirements of the Uniform Guidance and State of Florida Chapter 10.650, *Rules of the Auditor General*. Accordingly, this report is not suitable for any other purpose.

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

We have audited the consolidated financial statements of The Children's Home Society of Florida as of and for the year ended June 30, 2016, and have issued our report thereon dated October 28, 2016, which contained an unmodified opinion on those consolidated financial statements. Our audit was conducted for the purpose of forming an opinion on the consolidated financial statements as a whole. The accompanying schedule of expenditures of federal awards and state financial assistance is presented for purposes of additional analysis as required by the Uniform Guidance and the State of Florida Chapter 10.650, *Rules of the Auditor General*, and is not a required part of the consolidated financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the consolidated financial statements. The information has been subjected to the auditing procedures applied in the audit of the consolidated financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the consolidated financial statements or to the consolidated financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America.

In our opinion, the schedule of expenditures of federal awards and state financial assistance is fairly stated in all material respects, in relation to the consolidated financial statements as a whole.

RSM VS LLP

Orlando, Florida
February 7, 2017, except for the
schedule of expenditures of federal
awards and state financial assistance
as to which the date is October 28, 2016

The Children's Home Society of Florida

Schedule of Expenditures of Federal Awards and State Financial Assistance Year Ended June 30, 2016

Grantor/Program Title/Pass-Through	Contract or Grant Number	Federal CFDA Number	Federal Expenditures
Federal Awards:			
U.S. Department of Agriculture:			
Child Nutrition Cluster:			
School Breakfast Program:			
Passed through Florida Department of Education	01-0161	10.553	\$ 79,230
National School Lunch Program:			
Passed through Florida Department of Education	01-0161	10.555	86,018
Total U.S. Department of Agriculture (Child Nutrition Cluster)			165,248
U.S. Department of Housing and Urban Development:			
Community Development Block Grants/Entitlement Grants Program:			
Passed through Hillsborough County	None	14.218	161,950
Passed through City of Jacksonville	7095-25	14.218	152,584
Total U.S. Department of Housing and Urban Development			314,534
U.S. Department of Justice:			
Crime Victim Assistance Program:			
Passed through Florida Office of the Attorney General	V14187	16.575	162,661
Passed through Florida Office of the Attorney General	V14053	16.575	99,334
Passed through Florida Office of the Attorney General	V14256	16.575	11,238
Program total			273,233
Improving the Investigation and Prosecution of Child Abuse and the Regional and Local Children's Advocacy Centers Program:			
Passed through Florida Network of Children's Advocacy Centers, Inc.	1-BART-FL-SA15	16.758	9,000
Total U.S. Department of Justice			282,233
U.S. Department of Labor:			
WIA/WIOA Cluster:			
WIA/WIOA Adult Program:			
Passed through CareerSource Flagler / Volusia	None	17.258	2,940
WIA/WIOA Youth Activities Program:			
Passed through Workforce Escarosa, Inc.	WIOA 2015-2016-03	17.259	398,558
Passed through CareerSource Central Florida	WIOA YC 1516	17.259	387,153
Total U.S. Department of Labor (WIA/WIOA Cluster)			788,651
U.S. Department of Education:			
Special Education Grants to States Program:			
Passed through School Board of Brevard County	16-026-AL	84.027	7,560
Special Education Grants for Infants and Families Program:			
Passed through Florida Department of Health	COQTU	84.181	533,296
Total U.S. Department of Education			540,856
U.S. Department of Health and Human Services:			
Comprehensive Community Mental Health Services for Children with Serious Emotional Disturbances:			
Passed through Orange County	Y12-169D	93.104	136,445
Passed through Orange County	Y16-152D	93.104	128,844
Program total			265,289
Substance Abuse and Mental Health Services Projects of Regional and National Significance Program:			
Direct – U.S. Department of Health and Human Services	5U79SM058234	93.243	419,136
Passed through Partnership for Child Health	SCHS-Y5-093014-092915	93.243	11,925
Program total			431,061

(Continued)

The Children's Home Society of Florida

Schedule of Expenditures of Federal Awards and State Financial Assistance (Continued) Year Ended June 30, 2016

Grantor/Program Title/Pass-Through	Contract or Grant Number	Federal CFDA Number	Federal Expenditures
Federal Awards (Continued):			
U.S. Department of Health and Human Services (Continued):			
Transitional Living for Homeless Youth Program:			
Direct – U.S. Department of Health and Human Services	90CX7016	93.550	\$ 218,393
Direct – U.S. Department of Health and Human Services	90CX7080	93.550	193,489
Program total			411,882
Promoting Safe and Stable Families Program:			
Passed through Big Bend Community Based Care, Inc.	0257	93.556	9,310
Passed through Big Bend Community Based Care, Inc.	0241	93.556	29,327
Passed through Big Bend Community Based Care, Inc.	0252	93.556	1,470
Passed through Big Bend Community Based Care, Inc.	0256	93.556	8,550
Passed through Child Net, Inc.	PCHS15DCM – Palm Beach	93.556	154,422
Passed through Child Net, Inc.	PCHS15ADP – Palm Beach	93.556	266,108
Passed through Child Net, Inc.	PCHS15FHM – Palm Beach	93.556	179
Passed through Child Net, Inc.	CHS15FHM – Broward	93.556	871
Passed through Child Net, Inc.	CHS15ADP – Broward	93.556	27,562
Passed through Child Net, Inc.	CHS15SHL – Broward	93.556	14
Passed through Community Based Care of Central Florida, Inc.	OROS032-1317	93.556	74,122
Passed through Community Based Care of Central Florida, Inc.	OROS004-1417 Child Placing	93.556	1,933
Passed through Community Based Care of Central Florida, Inc.	OROS004-1417 Visitation	93.556	87,080
Passed through Community Based Care of Central Florida, Inc.	SEM005-1417	93.556	110,742
Passed through Community Based Care of Central Florida, Inc.	SEMOROS005-1516	93.556	334
Passed through Community Based Care of Central Florida, Inc.	SEM006-1516	93.556	103,129
Passed through Community Based Care of Central Florida, Inc.	None	93.556	951
Passed through Community Partnership for Children, Inc.	D12-15-CHS-CPA	93.556	939
Passed through Community Partnership for Children, Inc.	D12-15-CHS-FTP	93.556	325,450
Passed through Community Partnership for Children, Inc.	D12-15-CHS-VIS	93.556	285,102
Passed through Devereux Community Based Care, Inc.	DCBC16-103	93.556	126,408
Passed through Devereux Community Based Care, Inc.	DCBC16-104	93.556	113,738
Passed through Eckerd Youth Alternatives, Inc.	ECA-C13-CMO-CHS-FY16	93.556	1,378
Passed through Family Support Services of North Florida, Inc.	CMO CHS 015	93.556	129,524
Passed through Heartland for Children, Inc.	LCHMS1-CM	93.556	10,983
Passed through Kids Central, Inc.	FCC-LSH002	93.556	21,692
Passed through Kids Central, Inc.	CMA-LS002	93.556	33,464
Passed through Kids First of Florida, Inc.	None	93.556	56,522
Passed through Lakeview Center, Inc.	C-002-100	93.556	7
Passed through Lakeview Center, Inc.	C-002-400	93.556	158,790
Passed through Lakeview Center, Inc.	C-002-500	93.556	152,706
Passed through Lakeview Center, Inc.	C-002-600	93.556	15,146
Passed through Our Kids of Miami-Dade/Monroe, Inc.	None	93.556	27,838
Passed through Partnership for Strong Families, Inc.	PCM506	93.556	3,707
Passed through Partnership for Strong Families, Inc.	PNP013	93.556	10,374
Passed through St. Johns County Board of County Commissioners	None	93.556	21,250
Program total			2,371,122
Education and Prevention Grants to Reduce Sexual Abuse of Runaway, Homeless and Street Youth Program:			
Direct – U.S. Department of Health and Human Services	90YO2137	93.557	104,728

(Continued)

The Children's Home Society of Florida

Schedule of Expenditures of Federal Awards and State Financial Assistance (Continued) Year Ended June 30, 2016

Grantor/Program Title/Pass-Through	Contract or Grant Number	Federal CFDA Number	Federal Expenditures
Federal Awards (Continued):			
U.S. Department of Health and Human Services (Continued):			
Temporary Assistance for Needy Families Program:			
Passed through Big Bend Community Based Care, Inc.	0257	93.558	\$ 334,148
Passed through Big Bend Community Based Care, Inc.	0241	93.558	19,492
Passed through Big Bend Community Based Care, Inc.	0252	93.558	52,891
Passed through Big Bend Community Based Care, Inc.	0256	93.558	306,878
Passed through Child Net, Inc.	PCHS15DCM – Palm Beach	93.558	2,040,803
Passed through Child Net, Inc.	PCHS15ADP – Palm Beach	93.558	19,403
Passed through Child Net, Inc.	PCHS15FHM – Palm Beach	93.558	11,533
Passed through Child Net, Inc.	CHS15FHM – Broward	93.558	50,042
Passed through Child Net, Inc.	CHS15SHL – Broward	93.558	989
Passed through Community Based Care of Central Florida, Inc.	OROS032-1317	93.558	443,175
Passed through Community Based Care of Central Florida, Inc.	OROS004-1417 Child Placing	93.558	124,167
Passed through Community Based Care of Central Florida, Inc.	SEM005-1417	93.558	1,013,718
Passed through Community Based Care of Central Florida, Inc.	SEMOROS005-1516	93.558	17,590
Passed through Community Based Care of Central Florida, Inc.	SEM006-1516	93.558	9,390
Passed through Community Based Care of Central Florida, Inc.	None	93.558	53,119
Passed through Community Partnership for Children, Inc.	D12-15-CHS-CPA	93.558	51,597
Passed through Community Partnership for Children, Inc.	D12-15-CHS-IHFSS	93.558	4,498
Passed through Devereux Community Based Care, Inc.	DCBC16-103	93.558	18,222
Passed through Devereux Community Based Care, Inc.	DCBC16-104	93.558	518,393
Passed through Eckerd Youth Alternatives, Inc.	ECA-C13-CMO-CHS-FY16	93.558	68,847
Passed through Family Support Services of North Florida, Inc.	CMO CHS 015	93.558	332,864
Passed through Heartland for Children, Inc.	LCHMS1-CM	93.558	611,148
Passed through Kids Central, Inc.	FCC-LSH002	93.558	7,623
Passed through Kids Central, Inc.	CMA-LS002	93.558	1,205,639
Passed through Lakeview Center, Inc.	C-002-100	93.558	409
Passed through Lakeview Center, Inc.	C-002-500	93.558	20,958
Passed through The Ounce of Prevention Fund of Florida, Inc.	HF-15-16-11	93.558	436,841
Passed through The Ounce of Prevention Fund of Florida, Inc.	HF-15-16-28	93.558	163,958
Passed through The Ounce of Prevention Fund of Florida, Inc.	HF-15-16-31	93.558	250,642
Passed through The Ounce of Prevention Fund of Florida, Inc.	HF-15-16-35	93.558	157,517
Passed through The Ounce of Prevention Fund of Florida, Inc.	HF-15-16-36	93.558	98,101
Passed through The Ounce of Prevention Fund of Florida, Inc.	HF-15-16-27	93.558	171,954
Passed through The Ounce of Prevention Fund of Florida, Inc.	HF-15-16-23	93.558	139,565
Passed through Our Kids of Miami-Dade/Monroe, Inc.	None	93.558	1,201,266
Passed through Partnership for Strong Families, Inc.	PCM506	93.558	180,575
Passed through Partnership for Strong Families, Inc.	PCM508	93.558	4,207
Passed through Partnership for Strong Families, Inc.	PNP013	93.558	737
Program total			10,142,899
Grants to States for Access and Visitation Program:			
Passed through Child Net, Inc.	PCHS15DCM – Palm Beach	93.597	45,101
Passed through Community Based Care of Central Florida, Inc.	OROS004-1417 Visitation	93.597	7,051
Passed through Community Partnership for Children, Inc.	D12-15-CHS-VIS	93.597	38,312
Passed through Kids Central, Inc.	CMA-LS002	93.597	35,697
Passed through Lakeview Center, Inc.	C-002-200	93.597	5,688
Passed through Our Kids of Miami-Dade/Monroe, Inc.	None	93.597	30,547
Passed through Partnership for Strong Families, Inc.	PNP013	93.597	29,582
Program total			191,978

(Continued)

The Children's Home Society of Florida

Schedule of Expenditures of Federal Awards and State Financial Assistance (Continued) Year Ended June 30, 2016

Grantor/Program Title/Pass-Through	Contract or Grant Number	Federal CFDA Number	Federal Expenditures
Federal Awards (Continued):			
U.S. Department of Health and Human Services (Continued):			
Early Head Start Program:			
Direct – U.S. Department of Health and Human Services	04CH4787	93.600	\$ 1,616,801
Passed through Lutheran Services Florida, Inc.	04CH4699/02/03	93.600	1,568,284
Program total			3,185,085
Health Care Innovation Awards Program:			
Direct – U.S. Department of Health and Human Services	1C1CMS331328	93.610	655,861
Basic Center Grant Program:			
Direct – U.S. Department of Health and Human Services	90CY6470	93.623	36,295
Direct – U.S. Department of Health and Human Services	90CY6659	93.623	237,597
Program total			273,892
Child Welfare Services State Grants Program:			
Passed through Big Bend Community Based Care, Inc.	0257	93.645	118,140
Passed through Big Bend Community Based Care, Inc.	0252	93.645	18,651
Passed through Big Bend Community Based Care, Inc.	0256	93.645	108,499
Passed through Child Net, Inc.	PCHS15DCM – Palm Beach	93.645	371,746
Passed through Child Net, Inc.	PCHS15FHM – Palm Beach	93.645	2,151
Passed through Child Net, Inc.	CHS15FHM – Broward	93.645	9,742
Passed through Child Net, Inc.	CHS15SHL – Broward	93.645	183
Passed through Community Partnership for Children, Inc.	D12-15-CHS-CPA	93.645	11,202
Passed through Community Partnership for Children, Inc.	D12-15-CHS-IHFSS	93.645	7,869
Passed through Community Based Care of Central Florida, Inc.	OROS032-1317	93.645	122,797
Passed through Community Based Care of Central Florida, Inc.	OROS004-1417 Child Placing	93.645	21,758
Passed through Community Based Care of Central Florida, Inc.	SEM005-1417	93.645	117,141
Passed through Community Based Care of Central Florida, Inc.	SEMOROS005-1516	93.645	3,827
Passed through Community Based Care of Central Florida, Inc.	SEM006-1516	93.645	16,426
Passed through Community Based Care of Central Florida, Inc.	None	93.645	10,845
Passed through Devereux Community Based Care, Inc.	DCBC16-104	93.645	84,294
Passed through Eckerd Youth Alternatives, Inc.	ECA-C13-CMO-CHS-FY16	93.645	17,166
Passed through Family Support Services of North Florida, Inc.	CMO CHS 015	93.645	78,345
Passed through Heartland for Children, Inc.	LCHMS1-CM	93.645	145,121
Passed through Kids Central, Inc.	FCC-LSH002	93.645	13,335
Passed through Kids Central, Inc.	CMA-LS002	93.645	370,053
Passed through Lakeview Center, Inc.	C-002-100	93.645	93
Passed through Lakeview Center, Inc.	C-002-500	93.645	36,662
Passed through Our Kids of Miami-Dade/Monroe, Inc.	None	93.645	394,462
Passed through Partnership for Strong Families, Inc.	PCM506	93.645	45,925
Passed through Partnership for Strong Families, Inc.	PCM508	93.645	7,359
Passed through Partnership for Strong Families, Inc.	PNP013	93.645	1,290
Program total			2,135,082

(Continued)

The Children's Home Society of Florida

Schedule of Expenditures of Federal Awards and State Financial Assistance (Continued) Year Ended June 30, 2016

Grantor/Program Title/Pass-Through	Contract or Grant Number	Federal CFDA Number	Federal Expenditures
Federal Awards (Continued):			
U.S. Department of Health and Human Services (Continued):			
Foster Care Title IV – E Program:			
Passed through Big Bend Community Based Care, Inc.	0257	93.658	\$ 972,140
Passed through Big Bend Community Based Care, Inc.	0240	93.658	35,599
Passed through Big Bend Community Based Care, Inc.	0241	93.658	9,273
Passed through Big Bend Community Based Care, Inc.	0243	93.658	60,466
Passed through Big Bend Community Based Care, Inc.	0252	93.658	151,952
Passed through Big Bend Community Based Care, Inc.	0256	93.658	873,365
Passed through Brevard Family Partnership	RGC1402	93.658	112,016
Passed through Brevard Family Partnership	OHC RA-1413	93.658	12,296
Passed through Child Net, Inc.	PCHS15DCM – Palm Beach	93.658	2,860,585
Passed through Child Net, Inc.	PCHS15RGC – Palm Beach	93.658	262,934
Passed through Child Net, Inc.	PCHS15FHM – Palm Beach	93.658	16,999
Passed through Child Net, Inc.	CHS15FHM – Broward	93.658	91,873
Passed through Child Net, Inc.	CHS15SHL – Broward	93.658	185,678
Passed through Community Based Care of Central Florida, Inc.	OROS032-1317	93.658	756,407
Passed through Community Based Care of Central Florida, Inc.	OROS004-1417 Child Placing	93.658	155,831
Passed through Community Based Care of Central Florida, Inc.	SEM005-1417	93.658	971,252
Passed through Community Based Care of Central Florida, Inc.	SEMOROS005-1516	93.658	25,625
Passed through Community Based Care of Central Florida, Inc.	None	93.658	12,416
Passed through Community Based Care of Central Florida, Inc.	None	93.658	73,988
Passed through Community Partnership for Children, Inc.	D12-15-CHS-CPA	93.658	58,741
Passed through Community Partnership for Children, Inc.	D12-15-CHS-RGC	93.658	233,026
Passed through Community Partnership for Children, Inc.	D12-15-CHS-SH	93.658	131,033
Passed through Devereux Community Based Care, Inc.	DCBC16-104	93.658	485,740
Passed through Devereux Community Based Care, Inc.	DCBC219	93.658	6,282
Passed through Devereux Community Based Care, Inc.	DCBC220	93.658	3,278
Passed through Eckerd Youth Alternatives, Inc.	ECA-C13-RGC-CHS-FY17 – Hillsborough	93.658	319,997
Passed through Eckerd Youth Alternatives, Inc.	ECA-C13-RGC-CHS-FY17 – Pasco/Pinellas	93.658	287,716
Passed through Eckerd Youth Alternatives, Inc.	ECA-C13-CMO-CHS-FY16	93.658	92,269
Passed through Family Support Services of North Florida, Inc.	CMO CHS 015	93.658	395,717
Passed through Florida Network of Youth & Family Services, Inc.	Title IV-E – West Palm	93.658	29,814
Passed through Florida Network of Youth & Family Services, Inc.	Title IV-E – Treasure Coast	93.658	24,872
Passed through Heartland for Children, Inc.	LCHMS1-CM	93.658	838,822
Passed through Heartland for Children, Inc.	RA-LJH01	93.658	64,047
Passed through Heartland for Children, Inc.	LCHMS1-OHC	93.658	110,771
Passed through Kids Central, Inc.	CMA-LS002	93.658	1,407,102
Passed through Kids Central, Inc.	None	93.658	12,791
Passed through Kids First of Florida, Inc.	None	93.658	38,783
Passed through Lakeview Center, Inc.	C-002-100	93.658	437
Passed through Our Kids of Miami-Dade/Monroe, Inc.	None	93.658	3,458,909
Passed through Partnership for Strong Families, Inc.	PCM506	93.658	217,866
Passed through Partnership for Strong Families, Inc.	PNP013	93.658	1,468
Passed through St. Johns County Board of County Commissioners	None	93.658	24,447
Program total			15,884,623
Adoption Assistance Program:			
Passed through Big Bend Community Based Care, Inc.	0257	93.659	106,945
Passed through Big Bend Community Based Care, Inc.	0241	93.659	148,484
Passed through Big Bend Community Based Care, Inc.	0252	93.659	18,122
Passed through Big Bend Community Based Care, Inc.	0256	93.659	98,217
Passed through Child Net, Inc.	PCHS15DCM – Palm Beach	93.659	468,146
Passed through Child Net, Inc.	PCHS15ADP – Palm Beach	93.659	153,416

(Continued)

The Children's Home Society of Florida

Schedule of Expenditures of Federal Awards and State Financial Assistance (Continued) Year Ended June 30, 2016

Grantor/Program Title/Pass-Through	Contract or Grant Number	Federal CFDA Number	Federal Expenditures
Federal Awards (Continued):			
U.S. Department of Health and Human Services (Continued):			
Adoption Assistance Program (Continued):			
Passed through Child Net, Inc.	PCHS15FHM – Palm Beach	93.659	\$ 2,801
Passed through Child Net, Inc.	CHS15FHM – Broward	93.659	13,493
Passed through Child Net, Inc.	CHS15SHL – Broward	93.659	231
Passed through Community Partnership for Children, Inc.	D12-15-CHS-CPA	93.659	9,868
Passed through Community Based Care of Central Florida, Inc.	OROS032-1317	93.659	196,630
Passed through Community Based Care of Central Florida, Inc.	OROS004-1417 Child Placing	93.659	27,980
Passed through Community Based Care of Central Florida, Inc.	SEM005-1417	93.659	166,241
Passed through Community Based Care of Central Florida, Inc.	SEMOROS005-1516	93.659	4,715
Passed through Community Based Care of Central Florida, Inc.	None	93.659	13,519
Passed through Devereux Community Based Care, Inc.	DCBC16-103	93.659	147,599
Passed through Devereux Community Based Care, Inc.	DCBC16-104	93.659	177,170
Passed through Eckerd Youth Alternatives, Inc.	ECA-C13-CMO-CHS-FY16	93.659	23,987
Passed through Family Support Services of North Florida, Inc.	CMO CHS 015	93.659	155,117
Passed through Heartland for Children, Inc.	LCHMS1-CM	93.659	215,339
Passed through Kids Central, Inc.	CMA-LS002	93.659	411,175
Passed through Lakeview Center, Inc.	C-002-100	93.659	117
Passed through Our Kids of Miami-Dade/Monroe, Inc.	None	93.659	528,291
Passed through Partnership for Strong Families, Inc.	PCM506	93.659	40,104
Program total			3,127,707
Social Services Block Grant Program:			
Passed through Agency for Persons with Disabilities	HCF02	93.667	292,272
Passed through Big Bend Community Based Care, Inc.	0240	93.667	77,332
Passed through Big Bend Community Based Care, Inc.	0243	93.667	131,354
Passed through Brevard Family Partnership	RGC1402	93.667	39,011
Passed through Brevard Family Partnership	OHC RA-1413	93.667	4,282
Passed through Child Net, Inc.	PCHS15RGC – Palm Beach	93.667	172,021
Passed through Child Net, Inc.	CHS15SHL – Broward	93.667	122,814
Passed through Community Based Care of Central Florida, Inc.	None	93.667	10,675
Passed through Community Partnership for Children, Inc.	D12-15-CHS-RGC	93.667	145,288
Passed through Community Partnership for Children, Inc.	D12-15-CHS-SH	93.667	81,697
Passed through Devereux Community Based Care, Inc.	DCBC219	93.667	2,201
Passed through Devereux Community Based Care, Inc.	DCBC220	93.667	1,148
Passed through Eckerd Youth Alternatives, Inc.	ECA-C13-RGC-CHS-FY17 – Hillsborough	93.667	215,534
Passed through Eckerd Youth Alternatives, Inc.	ECA-C13-RGC-CHS-FY17 – Pasco/Pinellas	93.667	227,188
Passed through Florida Department of Health	CPXX5	93.667	294,896
Passed through Florida Department of Health	CPXX4	93.667	314,603
Passed through Florida Department of Health	CPX2B	93.667	224,029
Passed through Heartland for Children, Inc.	RA-LJH01	93.667	52,486
Passed through Heartland for Children, Inc.	LCHMS1-OHC	93.667	90,776
Passed through Kids Central, Inc.	None	93.667	4,638
Passed through Kids First of Florida, Inc.	None	93.667	17,386
Passed through Our Kids of Miami-Dade/Monroe, Inc.	None	93.667	863,548
Passed through Partnership for Strong Families, Inc.	PNP013	93.667	802
Passed through St. Johns County Board of County Commissioners	None	93.667	15,120
Program total			3,401,101

(Continued)

The Children's Home Society of Florida

Schedule of Expenditures of Federal Awards and State Financial Assistance (Continued) Year Ended June 30, 2016

Grantor/Program Title/Pass-Through	Contract or Grant Number	Federal CFDA Number	Federal Expenditures
Federal Awards (Continued):			
U.S. Department of Health and Human Services (Continued):			
Child Abuse and Neglect State Grants Program:			
Passed through Community Based Care of Central Florida, Inc.	OROS032-1317	93.669	\$ 1,118
Passed through Community Based Care of Central Florida, Inc.	SEM005-1417	93.669	863
Passed through Community Based Care of Central Florida, Inc.	SEM006-1516	93.669	5,633
Passed through Community Partnership for Children, Inc.	D12-15-CHS-IHFSS	93.669	3,795
Passed through Family Support Services of North Florida, Inc.	CMO CHS 015	93.669	14,055
Passed through Kids Central, Inc.	FCC-LSH002	93.669	61,502
Passed through Lakeview Center, Inc.	C-002-500	93.669	23,927
Passed through Partnership for Strong Families, Inc.	PCM508	93.669	4,208
Passed through Partnership for Strong Families, Inc.	PNP013	93.669	865
Program total			115,966
Chafee Foster Care Independence Program:			
Passed through Big Bend Community Based Care, Inc.	0257	93.674	61,137
Passed through Big Bend Community Based Care, Inc.	0256	93.674	48,809
Passed through Children's Network of Southwest Florida, L.L.C.	BBM09	93.674	66,237
Passed through Community Based Care of Central Florida, Inc.	OROS032-1317	93.674	11,159
Passed through Community Based Care of Central Florida, Inc.	SEM005-1417	93.674	5,033
Passed through Community Partnership for Children, Inc.	D12-15-CHS-ILP	93.674	74,369
Passed through Kids First of Florida, Inc.	None	93.674	444
Passed through Our Kids of Miami-Dade/Monroe, Inc.	None	93.674	270,239
Program total			537,427
Unaccompanied Alien Children Program:			
Direct – U.S. Department of Health and Human Services	90ZU0146	93.676	379,017
Medical Assistance Program:			
Passed through Healthy Start Coalition of Brevard County, Inc.	HSCB-15.01	93.778	64,105
Passed through Healthy Start Coalition of Brevard County, Inc.	HSCB-15.02	93.778	160,373
Passed through Healthy Start Coalition of Hardee, Highlands and Polk Counties, Inc.	HI HSCCS	93.778	73,642
Program total			298,120
HIV Care Formula Grants Program:			
Passed through Public Health Trust of Miami-Dade County	CODJS-CHS R1	93.917	14,896
Block Grants for Community Mental Health Services Program:			
Passed through Central Florida Cares Health System, Inc.	GHME1	93.958	319,484
Block Grants for Prevention and Treatment of Substance Abuse Program:			
Passed through Central Florida Cares Health System, Inc.	GHME1	93.959	3,295
Maternal and Child Health Services Block Grant to the States Program:			
Passed through Healthy Start Coalition of Hardee, Highlands and Polk Counties, Inc.	HI HSS	93.994	86,614
Passed through Northeast Florida Healthy Start Coalition, Inc.	Healthy Start	93.994	502,843
Program total			589,457
Total U.S. Department of Health and Human Services			44,839,972
Corporation for National and Community Service:			
Volunteers in Service to America Program:			
Direct – Corporation for National and Community Service	13VSSFL006	94.013	21,251
Total expenditures of federal awards			46,952,745

(Continued)

The Children's Home Society of Florida

Schedule of Expenditures of Federal Awards and State Financial Assistance (Continued) Year Ended June 30, 2016

Grantor/Program Title/Pass-Through	Contract or Grant Number	State CSFA Number	State Expenditures
State Financial Assistance:			
Florida State Courts System:			
Florida Network of Children Advocacy Centers Program:			
Passed through Florida Network of Children's Advocacy Centers, Inc.	SC006A7	22.016	\$ 259,639
Passed through Florida Network of Children's Advocacy Centers, Inc.	SC006J9	22.016	12,750
Total Florida State Courts System			272,389
Florida Department of Children and Families:			
Out-Of-Home Supports Program:			
Passed through Big Bend Community Based Care, Inc.	0257	60.074	99,775
Passed through Big Bend Community Based Care, Inc.	0256	60.074	79,655
Passed through Child Net, Inc.	PCHS15DCM – Palm Beach	60.074	125,260
Passed through Child Net, Inc.	CHS15FHM – Broward	60.074	9,061
Passed through Community Based Care of Central Florida, Inc.	OROS032-1317	60.074	268,016
Passed through Community Based Care of Central Florida, Inc.	OROS004-1417 Visitation	60.074	365,250
Passed through Community Based Care of Central Florida, Inc.	SEM005-1417	60.074	147,345
Passed through Community Partnership for Children, Inc.	D12-15-CHS-ILP	60.074	96,374
Passed through Family Support Services of North Florida, Inc.	CMO CHS 015	60.074	207,506
Passed through Heartland for Children, Inc.	LCHMS1-CM	60.074	38,291
Passed through Our Kids of Miami-Dade/Monroe, Inc.	None	60.074	513,836
Passed through Partnership for Strong Families, Inc.	PNP013	60.074	81,446
Program total			2,031,815
In-Home Supports Program:			
Passed through Community Based Care of Central Florida, Inc.	OROS032-1317	60.075	15,081
Passed through Community Based Care of Central Florida, Inc.	SEM005-1417	60.075	32,036
Passed through Family Support Services of North Florida, Inc.	CMO CHS 015	60.075	6,852
Passed through Heartland for Children, Inc.	LCHMS1-CM	60.075	6,709
Passed through Kids Central, Inc.	FCC-LSH002	60.075	40,382
Passed through Lakeview Center, Inc.	52-1-SVC	60.075	22,515
Passed through Our Kids of Miami-Dade/Monroe, Inc.	None	60.075	92,380
Passed through Partnership for Strong Families, Inc.	PNP013	60.075	21,379
Program total			237,334
Independent Living Program:			
Passed through Children's Network of Southwest Florida, L.L.C.	BBM09	60.112	127,465
Passed through Kids First of Florida, Inc.	None	60.112	101
Passed through Our Kids of Miami-Dade/Monroe, Inc.	None	60.112	141,387
Program total			268,953
Florida Network Childrens Advocacy Center Program:			
Passed through Florida Network of Children's Advocacy Centers, Inc.	LJ918	60.124	6,000
CBC-Sexually Exploited Children Program:			
Passed through Community Based Care of Central Florida, Inc.	OROS032-1317	60.138	37,931
Passed through Community Based Care of Central Florida, Inc.	SEM005-1417	60.138	35,621
Passed through Family Support Services of North Florida, Inc.	CMO CHS 015	60.138	500
Passed through Heartland for Children, Inc.	LCHMS1-OHC	60.138	7,676
Program total			81,728
Total Florida Department of Children and Families			2,625,830

(Continued)

The Children's Home Society of Florida

Schedule of Expenditures of Federal Awards and State Financial Assistance (Continued) Year Ended June 30, 2016

Grantor/Program Title/Pass-Through	Contract or Grant Number	State CSFA Number	State Expenditures
State Financial Assistance (Continued):			
Florida Department of Health:			
Medical Services for Abused and Neglected Children Program:			
Direct from Florida Department of Health	CPXX5	64.006	\$ 393,525
Direct from Florida Department of Health	CPXX4	64.006	423,108
Direct from Florida Department of Health	CPX2B	64.006	331,394
Direct from Florida Department of Health	CSATL	64.006	35,000
Total Florida Department of Health			1,183,027
Florida Department of Highway Safety and Motor Vehicles:			
Child Abuse Prevention and Intervention License Plate Project Program:			
Direct from Florida Department of Highway Safety and Motor Vehicles	None	76.067	88,425
Passed through Florida Network of Children's Advocacy Centers, Inc.	License Plate Disbursement	76.067	7,000
Program total			95,425
Florida Network of Children's Advocacy Center Voluntary Contribution Program:			
Passed through Florida Network of Children's Advocacy Centers, Inc.	Voluntary Contribution Disbursement	76.123	2,200
Total Florida Department of Highway Safety and Motor Vehicles			97,625
Florida Department of Juvenile Justice:			
Children and Families in Need of Services Program:			
Passed through Florida Network of Youth & Family Services, Inc.	Title IV-E – West Palm	80.005	1,072,378
Passed through Florida Network of Youth & Family Services, Inc.	Title IV-E – Treasure Coast	80.005	937,103
Passed through Florida Network of Youth & Family Services, Inc.	Title IV-E – Osceola	80.005	204,014
Program total			2,213,495
Delinquency Prevention Program:			
Direct from Florida Department of Juvenile Justice	10046	80.029	4,634
Total Florida Department of Juvenile Justice			2,218,129
Total expenditures of state financial assistance			6,397,000
Total expenditures of federal awards and state financial assistance			\$ 53,349,745

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

The Children's Home Society of Florida

Notes to Schedule of Expenditures of Federal Awards and State Financial Assistance Year Ended June 30, 2016

Note 1. Basis of Presentation

The accompanying schedule of expenditures of federal awards and state financial assistance (the Schedule) includes the federal grant and state financial assistance project activity of The Children's Home Society of Florida under programs of the federal government and the State of Florida for the year ended June 30, 2016. The information in this Schedule is presented in accordance with the requirements of Title 2 U.S. *Code of Federal Regulations* Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance) and the State of Florida Chapter 10.650, *Rules of the Auditor General*. Because the Schedule presents only a selected portion of the operations of The Children's Home Society of Florida, it is not intended to and does not present the financial position, changes in net assets or cash flows of The Children's Home Society of Florida.

Note 2. Summary of Significant Accounting Policies

Expenditures reported in the Schedule are recognized on the accrual basis of accounting. Such expenditures are reported following the cost principles contained in the Uniform Guidance and cost principles established by the State of Florida Department of Financial Services, wherein certain types of expenditures are not allowable or are limited as to reimbursement. Pass-through entity identifying numbers (contract or grant number) are presented where available. The Children's Home Society of Florida has not elected to use the ten percent de minimis indirect cost rate as allowed under the Uniform Guidance.

The Children's Home Society of Florida

Schedule of Findings and Questioned Costs – Federal Awards and State Financial Assistance Projects
Year Ended June 30, 2016

I – Summary of Auditor's Results

Financial Statements

Type of auditor's report issued: Unmodified

Internal control over financial reporting:

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

Federal Awards

Internal control over major programs:

Material weakness(es) identified?	<u> </u> Yes	<u> X </u> No
Significant deficiency(ies) identified?	<u> </u> Yes	<u> X </u> None Reported

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

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

<u> </u> Yes	<u> X </u> No
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Identification of major programs:

<u>CFDA Number(s)</u>	<u>Name of Federal Program or Cluster</u>
93.645	Child Welfare Services State Grants Program
93.558	Temporary Assistance for Needy Families Program
93.600	Early Head Start Program

Dollar threshold used to distinguish between type A and type B federal programs: \$ 1,408,582

Auditee qualified as low-risk auditee? X Yes No

(Continued)

The Children's Home Society of Florida

**Schedule of Findings and Questioned Costs – Federal Awards and State Financial Assistance
Projects (Continued)
Year Ended June 30, 2016**

I – Summary of Auditor's Results (Continued)

State Financial Assistance

Internal control over major programs:

Material weakness(es) identified?

 Yes

 X No

Significant deficiency(ies) identified?

 Yes

 X None Reported

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

Unmodified

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

 Yes

 X No

Identification of major programs:

CSFA Number(s)

60.074

Name of State Financial Assistance Project

Out-Of-Home Supports Program

64.006

Medical Services for Abused and Neglected
Children Program

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

 \$ 300,000

II – Financial Statement Findings

No matters were reported.

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

No matters were reported.

IV – Other Reporting

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

There was no management letter or control deficiency letter issued for the year ended June 30, 2016, as there were no matters required to be reported in these letters.

The Children's Home Society of Florida

**Summary Schedule of Prior Audit Findings – Federal Awards and State Financial Assistance
Projects
Year Ended June 30, 2016**

The prior year single audit disclosed no findings in the Schedule of Findings and Questioned Costs – Federal Awards and State Financial Assistance Projects.