

CLINICS CAN HELP, INC.

FINANCIAL STATEMENTS
AS OF AND FOR THE YEAR ENDED DECEMBER 31, 2022
WITH COMPARATIVE TOTALS FROM 2021
TOGETHER WITH REPORT OF INDEPENDENT ACCOUNTANT

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INDEPENDENT AUDITOR'S REPORT

Board of Directors
Clinics Can Help, Inc.
West Palm Beach, Florida

Opinion

I have audited the financial statements of Clinics Can Help, Inc. (a nonprofit organization), which comprise the statement of financial position as of December 31, 2022, and the related statements of activities, functional expenses and cash flows for the year then ended, and the related notes to the financial statements.

In my opinion, the financial statements present fairly, in all material respects, the financial position of Clinics Can Help, Inc. as of December 31, 2022, 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.

Basis for Opinion

I conducted my 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. My responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of my report. I am required to be independent of Clinics Can Help, Inc. and to meet my other ethical responsibilities, in accordance with the relevant ethical requirements relating to my audit. I believe that the audit evidence I have obtained is sufficient and appropriate to provide a basis for my audit opinions.

Responsibilities of Management 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, and for the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatements, whether due to fraud or error.

Auditor's Responsibilities for the Audit of the Financial Statements

My objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes my opinion. Reasonable assurance is a high level of assurance but

is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with generally accepted auditing standards and *Government Auditing Standards* will always detect a material misstatement when it exists. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Misstatements are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment made by a reasonable user based on the financial statements.

In performing an audit in accordance with generally accepted auditing standards and *Government Auditing Standards*, I:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statements.
- Obtain an understanding of internal control relevant to the audit 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 Clinics Can Help, Inc.'s internal control. Accordingly, no such opinion is expressed.
- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statements.
- Conclude whether, in my judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about Clinics Can Help, Inc.'s ability to continue as a going concern for a reasonable period of time.

I am required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit, significant audit findings, and certain internal control-related matters that I identified during the audit.

Report on summarized Comparative Information

Clinics Can Help, Inc.'s 2021 financial statements were audited by a previous CPA, and they expressed an unmodified audit opinion on those audited financial statements in their report dated April 7, 2022. In my opinion, the summarized comparative information presented herein as of and for the year ended December 31, 2021, is consistent, in all material respects, with the audited financial statements from which it has been derived.

Other Reporting Required by Government Auditing Standards

In accordance with *Government Auditing Standards*, I have also issued my report dated August 16, 2023, on my consideration of the Organization's internal control over financial reporting and on my tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is solely to describe the scope of my testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the effectiveness of Clinics Can Help, Inc.'s 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 Clinics Can Help, Inc.'s internal control over financial reporting and compliance.



Kathleen M. Shafer, CPA
West Palm Beach, Florida
August 16, 2023

CLINICS CAN HELP, INC.
STATEMENT OF FINANCIAL POSITION
DECEMBER 31, 2022
WITH COMPARATIVE TOTALS FROM 2021

	FUNDS			
	<u>WITHOUT DONOR RESTRICTIONS</u>	<u>WITH DONOR RESTRICTIONS</u>	<u>2022 TOTAL</u>	<u>2021 TOTAL</u>
<u>ASSETS</u>				
Cash	\$ 370,336	\$ 75,000	\$ 445,336	\$ 652,727
Certificates of Deposit	0	0	0	101,767
Contributions Receivable, Net	0	94,376	94,376	90,576
Prepaid Expenses & Other Assets	10,197	0	10,197	7,187
Medical Equipment & Supplies	502,652	0	502,652	569,766
Building, Land & Equipment - Net	1,424,377	0	1,424,377	1,410,201
Total Assets	<u>\$ 2,307,562</u>	<u>\$ 169,376</u>	<u>\$ 2,476,938</u>	<u>\$ 2,832,224</u>
<u>LIABILITIES</u>				
Accounts Payable	\$ 43,961	\$ 0	\$ 43,961	\$ 50,051
Accrued Expenses	23,142	0	23,142	28,500
Total Liabilities	<u>67,103</u>	<u>\$ 0</u>	<u>67,103</u>	<u>78,551</u>
<u>NET ASSETS</u>	<u>2,240,459</u>	<u>169,376</u>	<u>2,409,835</u>	<u>2,753,673</u>
Total Liabilities & Net Assets	<u>\$ 2,307,562</u>	<u>\$ 169,376</u>	<u>\$ 2,476,938</u>	<u>\$ 2,832,224</u>

Read Accompanying Notes

CLINICS CAN HELP, INC.
STATEMENT OF ACTIVITIES
FOR THE YEAR ENDED DECEMBER 31, 2022
WITH COMPARATIVE TOTALS FROM 2021

	FUNDS			
	WITHOUT DONOR RESTRICTIONS	WITH DONOR RESTRICTIONS	2022 TOTAL	2021 TOTAL
SUPPORT & REVENUE				
In-Kind Donated Medical Supplies	\$ 2,107,713	\$ 0	\$ 2,107,713	\$ 1,789,401
Contributions & Grants	996,007	169,376	996,007	1,237,296
Fund Raising	145,414	0	145,414	70,088
Less Direct Cost Of Events	(48,536)	0	(48,536)	(21,051)
Interest Income	108	0	108	337
Net Assets Released From Restriction	272,088	(272,088)	0	0
Total Revenue	<u>3,472,794</u>	<u>(102,712)</u>	<u>3,370,082</u>	<u>3,076,071</u>
EXPENSES				
Program Services				
Program Services	<u>3,393,358</u>	<u>0</u>	<u>3,393,358</u>	<u>2,938,177</u>
Support Services				
General & Administrative	110,370	0	110,370	98,086
Fund Raising and Promotion	<u>210,192</u>	<u>0</u>	<u>210,192</u>	<u>113,103</u>
Total Support Services	<u>320,562</u>	<u>0</u>	<u>320,562</u>	<u>211,189</u>
Total Expenses	<u>3,713,920</u>	<u>0</u>	<u>3,713,920</u>	<u>3,149,366</u>
CHANGE IN NET ASSETS	(241,126)	(102,712)	(343,838)	(73,295)
BEGINNING NET ASSETS	<u>2,481,585</u>	<u>272,088</u>	<u>2,753,673</u>	<u>2,826,968</u>
ENDING NET ASSETS	<u>\$ 2,240,459</u>	<u>\$ 169,376</u>	<u>\$ 2,409,835</u>	<u>\$ 2,753,673</u>

Read Accompanying Notes

CLINICS CAN HELP, INC.
STATEMENT OF CASH FLOWS
FOR THE YEAR ENDED DECEMBER 31, 2022
WITH COMPARATIVE TOTALS FROM 2021

	<u>2022</u>	<u>2021</u>
OPERATING ACTIVITIES:		
Change in Net Assets	\$ (343,838)	\$ (73,295)
Adjustment to Reconcile Decrease in Net Assets to Net Cash Provided by (Used in) Operating Activities:		
Depreciation	53,469	44,708
Discarded Equipment	100,420	90,715
Changes in Operating Assets and Liabilities:		
Grant Receivables	(3,800)	(1,200)
Prepaid Expenses	(3,010)	(4,871)
Decrease/(Increase) in Purchased Inventory	(33,313)	184,168
Accounts Payable & Accrued Expenses	<u>(11,448)</u>	<u>58,018</u>
Net Cash Provided by (Used in) Operating Activities	<u>(241,520)</u>	<u>298,243</u>
 INVESTING ACTIVITIES:		
Redemption of Certificate of Deposit	101,774	0
Purchases/Sales of Property & Equipment	<u>(67,645)</u>	<u>(14,582)</u>
Net Cash Used in Investing Activities	<u>34,129</u>	<u>(14,582)</u>
 FINANCING ACTIVITIES:		
Payment of Note Payable	<u>0</u>	<u>0</u>
Net Cash Used in Financing Activities	<u>0</u>	<u>0</u>
 Increase/(Decrease) in Cash	(207,391)	283,661
Cash at Beginning of Year	<u>652,727</u>	<u>369,066</u>
Cash at End of Year	<u>\$ 445,336</u>	<u>\$ 652,727</u>

Read Accompanying Notes

CLINICS CAN HELP, INC.
STATEMENT OF FUNCTIONAL EXPENSES
FOR THE YEAR ENDED DECEMBER 31, 2022
WITH COMPARATIVE TOTALS FROM 2021

<u>EXPENSES</u>	<u>Program Services</u>	<u>General & Admin</u>	<u>Fund Raising</u>	<u>Total 2022</u>	<u>Total 2021</u>
Advertising and Promotion	\$ 0	\$ 6,547	\$ 0	\$ 6,547	\$ 2,653
Bank Charges & Merchant Fees	0	9,750	0	9,750	7,723
Board Development	0	3,105	0	3,105	17,769
Conferences & Meetings	19,274	0	0	19,274	12,979
Contract Services	50,968	36,327	24,369	111,664	87,764
Depreciation	49,191	4,278	0	53,469	44,708
Dues & Subscriptions	3,204	0	0	3,204	1,853
Equipment Discards	100,420	0	0	100,420	90,715
Facilities Expenses	20,249	1,292	0	21,541	26,288
Grants & Individual Assistance	2,393,348	0	0	2,393,348	2,163,298
Insurance	3,421	298	0	3,719	5,811
Other Costs	0	656	0	656	595
Payroll and Related Expenses	680,978	47,233	169,844	898,055	614,006
Printing & Postage	4,927	0	0	4,927	11,330
Fundraising Events	0	0	15,979	15,979	5,269
Staff Development	17,701	0	0	17,701	20,043
Supplies	10,840	0	0	10,840	10,047
Telephone	6,955	884	0	7,839	5,379
Transportation	31,882	0	0	31,882	21,136
Total Expenses	<u>\$ 3,393,358</u>	<u>\$ 110,370</u>	<u>\$ 210,192</u>	<u>\$ 3,713,920</u>	<u>\$ 3,149,366</u>

Read Accompanying Notes

CLINICS CAN HELP, INC.
NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 2022

1. General Description of Activities and Significant Accounting Policies:

Clinics Can Help, Inc. (“Clinics Can Help”) is a Florida not-for-profit corporation exempt from income taxes under 501©(3) of the Internal Revenue Code. The organization accepts donations of gently used and new durable medical equipment and unopened medical supplies that it provides to patients who may not be able to afford medical equipment and supplies for their physical recovery.

The significant accounting policies that follow are presented to enhance the usefulness of the financial statements to the reader.

Basis of Accounting & Presentation

The financial statements have been prepared using accrual basis accounting in accordance with generally accepted accounting principles (US GAAP). Under this method, revenues are recognized when earned and expenses recorded when incurred. The Organization reports information regarding its activities and financial position according to separate classes of net assets base on the existence or absence of donor-imposed restrictions.

Net assets without donor restrictions – resources management and the governing Board has sole discretion to expend for any purpose towards its mission.

Net assets with donor restrictions – resources expendable for purposes or future periods as expressly specified or implied by the donor.

Cash and Cash Equivalents

For the purpose of the statement of cash flows, the Organization considers all highly liquid investments available for current use with an initial maturity of three months or less to be cash equivalents. Clinics Can Help’s cash balance consist of deposit accounts held at an FDIC-insured bank.

Promises to Give and Contributions Receivable

Unconditional promises to give that are expected to be collected within one year are recorded at net realizable value. Conditional promises to give which have a measurable performance barrier and right of return are not recognized until the conditions have been substantially met.

Contributions received are recorded as net assets without donor restrictions or net assets with donor restrictions depending on the existence and/or nature of any donor restrictions. Contributions that are restricted by the donor are reported as an increase in net assets without donor restrictions if the restriction expires in the reporting period in which the contribution is recognized. All other donor-restricted support is reported as an increase in net assets with donor restrictions, depending on the nature of the restriction. When a restriction expires (that is, when a stipulated time restriction ends or purpose restriction is accomplished), net assets with donor restrictions are reclassified to net assets without donor restrictions and reported in the Statement of Activities as net assets released from restrictions.

Clinics Can Help uses the allowance method to determine uncollectible accounts receivable. The allowance is based on prior years’ experience and management’s analysis of specific promises made.

CLINICS CAN HELP, INC.
NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 2022

1. General Description of Activities and Significant Accounting Policies, con't:

Medical Equipment and Supplies

Medical equipment and supplies are warehoused on site until recipients have been identified. Purchased items are recorded at cost and donated items are recorded based on the estimated fair market value on the date of donation. The value of medical equipment and supplies held in inventory is not subject to subsequent remeasurement.

Property and Equipment

Clinics Can Help capitalizes property and equipment over \$1,000. Lesser amounts are expensed. Purchased property and equipment is capitalized at cost. Donations of property and equipment are recorded as contributions at their estimated fair value. Such donations are reported as without donor restriction contributions unless the donor has restricted the donated asset to a specific purpose. Assets donated with explicit restrictions regarding their use and contributions of cash that must be used to acquire property and equipment are reported as with donor restriction contributions. Absent donor stipulations regarding how long those donated assets must be maintained, the Organization reports expirations of donor restrictions when the donated or acquired assets are placed in service. The Organization reclassifies with donor restriction net assets to without donor restriction net assets at that time. Property and equipment are depreciated using the straight-line method over estimated useful lives ranging from five to thirty years.

Accounts Payable and Accrued Expenses

Accounts payable and accrued expenses include amounts invoiced by vendors and operating expenditures incurred during the accounting period, but not payable until the following year.

Contributions and Grants

Contributions received are recorded as with donor restriction or without donor restriction net assets depending on the existence or nature of any donor restrictions. Contributions are reported without donor restrictions if available for general operations of the Organization. Contributions are recorded with donor restrictions if available for donor-imposed purposes or future periods. If a donor restriction is satisfied within the same reporting period as awarded, the contribution is classified without donor restrictions. Contributions received in prior periods for which donor restrictions have been satisfied in the current year are classified as net assets released from restrictions in the statement of activities.

In-Kind Donations

Clinics Can Help recognizes in-kind contributions of donated medical equipment and supplies based on the estimated fair value on the date of donation.

Contributed Services

No amounts have been reflected in the financial statements for donated services. Clinics Can Help generally pays for services requiring specific expertise. However, many individuals volunteer their time and perform a variety of tasks that assist the Organization, but these services do not meet the criteria for recognition as contributed services under US GAAP.

CLINICS CAN HELP, INC.
NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 2022

1. General Description of Activities and Significant Accounting Policies, con't:

Income Taxes

Clinics Can Help is a not-for-profit organization that is exempt from income taxes under Section 501(c)(3) of the Internal Revenue Code and classified by the Internal Revenue Service as other than a private foundation. For the year ended December 31, 2022, there were no activities conducted by the Organization that would require recognition or disclosure in the financial statements of material uncertain tax positions for tax liabilities incurred from unrelated business taxable income.

The Organization's Forms 990, *Return of Foundation Exempt from Income Tax*, for the three years ending 2020, 2021, and 2022 are subject to examination by the IRS, generally for three years after they are filed.

Summarized Financial Information for 2021

The financial information for the year ended December 31, 2021, presented for comparative purposes, is not intended to be complete financial statement presentation. Accordingly, such information should be read in conjunction with the Organization's financial statements for the year ended December 31, 2021, from which the summarized information was derived.

Estimates

The preparation of financial statements in conformity with US GAAP requires management to make estimates and assumptions that affect certain reported amounts and disclosures. Accordingly, actual results could differ from those estimates. Significant estimates include in-kind donations of medical equipment, functional allocation of expenses, medical equipment and supplies, and depreciable lives of property and equipment.

Functional Expenses

In the statement of activities, expenses are reported as either program services or supporting activities. Program services are expenses incurred for the primary activities that fulfill Clinic Can Help's mission. Supporting activities are administrative and fundraising expenses that are not directly identifiable as program services.

Indirect costs not directly identified as program services or supporting activities are allocated among functions based on an equitable basis. Payroll and related expenses are allocated based on time and effort. Facilities expenses, depreciation, insurance, and telephone are allocated based on the ratio of total direct costs.

3. Revenue Recognition:

The Organization recognizes revenue from grants and contracts when earned and other revenues and contributions when received. Pledges or promises to give that are, in substance, unconditional are considered a basis for recording future revenue.

CLINICS CAN HELP, INC.
NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 2022

4. Contributions Receivable:

As of December 31, 2022, unconditional promises to give of \$94,376 are expected to be fully collected within one year based on amounts received in prior years and are recorded at net realizable value.

5. Summary of Property & Equipment and Depreciation

As of December 31, 2022, the Organization's property and equipment consisted of the following major classes of depreciable assets. Depreciation expense recorded for the year was \$53,469.

Land	245,340
Building	357,245
Improvements	923,103
Equipment	45,562
Vehicles	<u>100,575</u>
Total	1,671,825
Accumulated Depreciation	<u>(247,448)</u>
Net Fixed Assets	\$ <u>1,424,377</u>

6. Net Assets With Donor Restrictions

As of December 31, 2022, net assets with donor restrictions were available for and released from the following purpose and time restrictions:

	<u>12/31/2021</u>	<u>Additions</u>	<u>Releases</u>	<u>12/31/2022</u>
Medical Equipment	\$ 81,512	\$ 60,000	\$ (81,512)	\$ 60,000
Lending Closet	90,576	94,376	(90,576)	94,376
Mobile Unit	100,000		(100,000)	0
Office Equipment	0	15,000	0	15,000
Total	<u>\$ 272,088</u>	<u>\$ 169,376</u>	<u>\$ (272,088)</u>	<u>\$ 169,376</u>

Medical Equipment – Contributions restricted for the purchase of specialized medical equipment used in the Lending Closet and KINDER programs.

Lending Closet – The program provides medical equipment and supplies to individuals in need from in-kind donations it receives from individuals, medical supply companies, hospitals and schools. Grants are restricted for specific operating costs of the program to be incurred in the following fiscal year.

Mobile Unit – The program will provide medical equipment and supplies to individuals who lack access to transportation. Start up costs included investments in mobile transit vans, equipment, and personnel necessary to operate the program.

Office Equipment – These funds were received from United Way of Palm Beach County to be used to purchase new laptop computers for the Organization.

CLINICS CAN HELP, INC.
NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 2022

7. Concentration of Risk

Clinics Can Help is dependent on funding from a variety of contributors. The number and amount of contributions is dependent on the funds available and the budget of those contributors. Lack of funding could have a significant detrimental effect on the continued operations of the Organization.

Financial instruments that subject the Organization to concentrations of credit risks include cash. While the Organization attempts to limit its financial exposure, its deposit balances may at times exceed federally insured limits. The Organization has not experienced any losses on such balances.

8. Employee Benefit Plan

Clinics Can Help established a 403(b) retirement plan for all employees who are immediately eligible upon their date of hire. The Organization automatically makes contributions equal to 3% of wages for eligible employees. For the year ended December 31, 2022, the Organization contributed \$20,356 to the 403(b) retirement plan for their employees.

9. Availability and Liquidity of Financial Assets:

As of December 31, 2022, the following financial assets are available for general expenditures over the following year reduced by amounts not available due to internal designations or donor restrictions:

Financial Assets:

Cash	\$ 445,336
Contributions Receivable	<u>94,376</u>
Total Financial Assets	539,712

Amounts unavailable for general use:

Donor-restricted for office equipment	<u>(15,000)</u>
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Financial assets available to cover cash needs

for general expenditures over the next 12 months	<u>\$ 524,712</u>
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The Organization considers contributions restricted for programs which are ongoing, major, and central to annual operations to be available for general expenditures. Cash is maintained in a checking account to fund near-term operating needs, and surplus cash is deposited into a savings account to maintain sufficient reserves. As part of the Organization's liquidity management plan, the Organization structures its assets to be available as general expenditures, liabilities and other obligations become due.

10. Evaluation of Subsequent Events:

In preparing the financial statements, management evaluated events and transactions for potential recognition or disclosure in the financial statements through August 16, 2023, the date of which the financial statements were available to be issued.

KATHLEEN M. SHAFER
Certified Public Accountant

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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

Board of Directors
Clinics Can Help, Inc.
West Palm Beach, Florida

I have audited, 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, the financial statements of Clinics Can Help, Inc. (a nonprofit organization), which comprise the statement of financial position as of December 31, 2022, and the related statements of activities, and cash flows for the year then ended, and the related notes to the financial statements, and have issued my report thereon dated August 16, 2023.

Internal Control Over Financial Reporting

In planning and performing my audit of the financial statements, I considered Clinics Can Help, Inc.'s internal control over financial reporting (internal control) to determine my audit procedures that are appropriate in the circumstances for the purpose of expressing my opinion on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of Clinics Can Help, Inc.'s internal control. Accordingly, I 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.

My 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 my audit I did not identify deficiencies in internal control that I 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 Clinics Can Help, Inc.'s financial statements are free of material misstatement, I 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 my audit, and accordingly, I do not express such an opinion. The results of my 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 my 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.



Kathleen M. Shafer, CPA
West Palm Beach, FL
August 16, 2023