

**SELAH FREEDOM, INC. AND SUBSIDIARIES**

**SARASOTA, FLORIDA**

**CONSOLIDATED FINANCIAL STATEMENTS**

**DECEMBER 31, 2019**

**SELAH FREEDOM, INC. AND SUBSIDIARIES**  
**SARASOTA, FLORIDA**  
**CONSOLIDATED FINANCIAL STATEMENTS**  
**DECEMBER 31, 2019**

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## INDEPENDENT AUDITORS' REPORT

To the Board of Directors of  
Selah Freedom, Inc. and Subsidiaries  
Sarasota, Florida

### Report on the Consolidated Financial Statements

We have audited the accompanying consolidated financial statements of Selah Freedom, Inc. and subsidiaries (the "Organization") (a non-profit corporation), which comprise the consolidated statement of financial position as of December 31, 2019, 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.

### Management's Responsibility for the Consolidated Financial Statements

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

### Auditors' Responsibility

Our responsibility is to express an opinion on these consolidated financial statements based on our audit. We conducted our audit in accordance with auditing standards generally accepted in the United States of America. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the consolidated financial statements are free from material misstatement.

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

To the Board of Directors of  
Selah Freedom, Inc. and Subsidiaries

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 consolidated financial statements referred to above present fairly, in all material respects, the financial position of Selah Freedom, Inc. and subsidiaries as of December 31, 2019, and the changes in their net assets and their cash flows for the year then ended in accordance with accounting principles generally accepted in the United States of America.

### **Other Reporting Required by *Government Auditing Standards***

In accordance with *Government Auditing Standards*, we have also issued our report dated June 25, 2020, on our consideration of the Organization'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 solely to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the Organization'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 the Organization's internal control over financial reporting and compliance.



Tampa, Florida  
June 25, 2020

**SELAH FREEDOM, INC. AND SUBSIDIARIES**  
**CONSOLIDATED STATEMENT OF FINANCIAL POSITION**  
**DECEMBER 31, 2019**

**ASSETS**

<b>Current Assets:</b>	
Cash and cash equivalents	\$ 80,341
Accounts receivable	122,066
Prepaid expenses and other current assets	65,130
Related party receivable	4,401
Total current assets	271,938
 <b>Property and Equipment, net</b>	 3,141,832
 <b>Other Assets</b>	 11,840
 <b>Total Assets</b>	 \$ 3,425,610

**LIABILITIES AND NET ASSETS**

<b>Current Liabilities:</b>	
Current maturities of long-term debt	\$ 44,629
Accounts payable	134,411
Accrued expenses and other liabilities	133,731
Refundable advances	195,372
Line of credit	236,428
Total current liabilities	744,571
 <b>Long-Term Debt, Less Current Maturities</b>	 757,200
 <b>Total Liabilities</b>	 1,501,771
 <b>Net Assets Without Donor Restrictions</b>	 1,923,839
 <b>Total Liabilities and Net Assets</b>	 \$ 3,425,610

The accompanying notes are an integral part of these consolidated financial statements.

**SELAH FREEDOM, INC. AND SUBSIDIARIES**  
**CONSOLIDATED STATEMENT OF ACTIVITIES**  
**YEAR ENDED DECEMBER 31, 2019**

**Changes in Net Assets Without Donor Restrictions:**

Support and revenues:	
Contributions	\$ 2,522,315
Grants and contracts	1,248,071
Special events	359,423
Less: Costs of direct benefits to donors	(112,408)
Merchandise sales	9,339
Program revenue	38,116
Total support and revenues	4,064,856
Expenses:	
Program services	4,030,617
Supporting services:	
General and administrative	338,358
Fundraising	136,990
Total supporting services	475,348
Total expenses	4,505,965
<b>Change in Net Assets</b>	(441,109)
<b>Net Assets at Beginning of Year</b>	2,364,948
<b>Net Assets at End of Year</b>	\$ 1,923,839

The accompanying notes are an integral  
part of these consolidated financial statements.

**SELAH FREEDOM, INC. AND SUBSIDIARIES**  
**CONSOLIDATED STATEMENT OF FUNCTIONAL EXPENSES**  
**YEAR ENDED DECEMBER 31, 2019**

	Program Services	General and Administrative	Fundraising	Total
Accounting and legal fees	\$ 56,429	\$ 53,043	\$ 3,386	\$ 112,858
Advertising and promotion	22,578	1,756	753	25,087
Auto and local travel expenses	106,292	2,191	1,095	109,578
Bank fees	-	21,610	2,401	24,011
Client services	261,368	-	-	261,368
Continuing education	14,250	1,108	475	15,833
Depreciation and amortization	116,831	-	-	116,831
Development	13,642	-	-	13,642
Dues and subscriptions	3,742	8,733	-	12,475
Employee wages	2,184,562	169,910	72,819	2,427,291
Events	-	-	22,319	22,319
Facilities and equipment	136,469	-	-	136,469
Health and dental insurance	163,210	12,694	5,441	181,345
Insurance	13,358	1,039	445	14,842
Interest	50,501	538	231	51,270
Officer wages	266,328	20,714	8,878	295,920
Other contract services	99,399	7,573	3,360	110,332
Other personnel costs	34,037	2,647	1,135	37,819
Payroll taxes	179,213	13,939	5,973	199,125
Postage and mailing	8,968	698	299	9,965
Printing and copying	12,597	980	420	13,997
Rent	43,043	3,348	1,435	47,826
Repairs and maintenance	46,141	-	-	46,141
Software subscriptions	13,901	1,544	-	15,445
Supplies and other	30,046	2,337	1,002	33,385
Taxes, permits and licenses	9,754	759	325	10,838
Telephone and internet	35,444	2,757	1,181	39,382
Travel and meetings	89,999	7,000	3,000	99,999
Workers' compensation insurance	18,515	1,440	617	20,572
	<u>\$ 4,030,617</u>	<u>\$ 338,358</u>	<u>\$ 136,990</u>	<u>\$ 4,505,965</u>

The accompanying notes are an integral  
part of these consolidated financial statements.

**SELAH FREEDOM, INC. AND SUBSIDIARIES**  
**CONSOLIDATED STATEMENT OF CASH FLOWS**  
**YEAR ENDED DECEMBER 31, 2019**

**Cash Flows From Operating Activities:**

Change in net assets	\$ (441,109)
Adjustments to reconcile change in net assets to net cash provided by operating activities:	
Depreciation	116,831
Changes in:	
Accounts receivable	261,867
Prepaid expenses and other current assets	(16,043)
Other assets	(3,150)
Accounts payable	(130,941)
Accrued expenses and other liabilities	75,800
Refundable advances	195,372
Net cash used in operating activities	58,627

**Cash Flows From Investing Activities:**

Collections on related party loan	4,500
Purchases of property and equipment	(432,554)
Net cash used in investing activities	(428,054)

**Cash Flows From Financing Activities:**

Proceeds from line of credit	500,000
Repayments on line of credit	(250,364)
Repayment of long-term debt	(33,574)
Financing costs	(13,208)
Net cash used in financing activities	202,854

**Net Decrease in Cash and Cash Equivalents** (166,573)

**Cash and Cash Equivalents at Beginning of Year** 246,914

**Cash and Cash Equivalents at End of Year** \$ 80,341

**Supplemental Disclosures of Cash Flow Information:**

Cash paid during the year for interest	\$ 51,270
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The accompanying notes are an integral part of these consolidated financial statements.



**SELAH FREEDOM, INC. AND SUBSIDIARIES**  
**NOTES TO CONSOLIDATED FINANCIAL STATEMENTS**  
**DECEMBER 31, 2019**

**NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES**

*Organization and Purpose:*

Selah Freedom, Inc. is a not-for-profit corporation that confronts the issue of sex trafficking and exploitation through advocacy, training and restorative services. Selah Freedom, Inc. provides a twelve-month residential program that allows restoration and transition to independent living for victims of sex trafficking; community support groups for victims recovering from sexual abuse and co-dependency; and mentorship for survivors through ongoing counseling, education, career placement and life skills.

*Principles of Consolidation:*

The consolidated financial statements of Selah Freedom, Inc. and subsidiaries include the accounts of two wholly-owned subsidiaries: MELW, LLC and MLE Florida, LLC (collectively, the “Organization”). All significant intercompany balances and transactions have been eliminated in consolidation.

*Net Asset Classifications:*

Net assets are presented based on the existence or absence of donor-imposed restrictions. In these consolidated financial statements, net assets are reported as follows:

Without Donor Restrictions - Net assets that are not subject to donor-imposed restrictions.

With Donor Restrictions - Net assets whose use is subject to donor-imposed restrictions that can be fulfilled by actions of the Organization or by the passage of time.

*Use of Estimates:*

The preparation of the consolidated financial statements in conformity with generally accepted accounting principles requires management to make estimates and assumptions that affect the amounts reported in the consolidated financial statements and accompanying notes. Actual results could differ from these estimates.

**SELAH FREEDOM, INC. AND SUBSIDIARIES**  
**NOTES TO CONSOLIDATED FINANCIAL STATEMENTS**  
**DECEMBER 31, 2019**

**NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)**

*Contributions:*

The Organization records contributions received as with or without restrictions depending on the existence and/or nature of any donor restrictions. Non-cash contributions are recorded at fair market value at the time of donation.

*In-Kind Donations:*

Significant goods and services are donated to the Organization by various individuals and organizations. For the year ended December 31, 2019, donated goods of \$47,526 and donated services of \$10,932 were recorded at fair value at the date of donation, and have been included in revenue and expenses in the period received.

*Cash Equivalents:*

The Organization considers all highly liquid investment instruments with original maturities of three months or less as cash equivalents.

*Accounts Receivable:*

The Organization bills for program services provided to clients, and the Organization is reimbursed by its funding sources under various grants and contracts. Accounts receivable are stated at the amount management expects to collect from outstanding balances. Management provides for probable uncollectible amounts through a provision for bad debt expense and an adjustment to a valuation allowance based on its assessment of the current status of individual accounts. Balances that are still outstanding after management has used reasonable collection efforts are written off through a charge to the valuation allowance and a credit to accounts receivable. Management believes none of the accounts receivable at December 31, 2019 are deemed to be uncollectible. Therefore, no provision for uncollectible accounts has been made in the accompanying consolidated financial statements.

**SELAH FREEDOM, INC. AND SUBSIDIARIES**  
**NOTES TO CONSOLIDATED FINANCIAL STATEMENTS**  
**DECEMBER 31, 2019**

**NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)**

*Property and Equipment:*

Property and equipment are stated at cost. All acquisitions of property and equipment in excess of \$2,500 are capitalized. Disbursements for repairs and maintenance are charged to expense. Depreciation is provided using the straight-line method over the estimated useful lives of the assets as follows:

Buildings and improvements	5 - 40 years
Furniture and equipment	5 - 10 years
Vehicles	5 years
Software	3 years

Donations of property and equipment are reported as increases in net assets without donor restrictions 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 contributions with donor restrictions. 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 as instructed by the donor. The Organization reclassifies net assets with donor restrictions to net assets without donor restrictions at that time.

*Refundable Advances:*

Refundable advances represent grant monies received for which performance has not yet occurred and contributions received for special events that have not yet occurred. These amounts are potentially refundable should the Organization default on the arrangements. Revenue is recognized in the statement of activities upon performance of services or completion of each event.

*Financing Costs:*

Financing costs are reported as a deduction from the carrying amount of the debt and amortized to interest expense on a straight-line basis over the term of the related debt. Amortization of financing costs was \$2,975 for the year ended December 31, 2019. Accumulated amortization was \$3,165 at December 31, 2019.

*Income Taxes:*

The Organization is exempt from federal income taxes under Section 501(c)(3) of the Internal Revenue Code. In addition, the Organization qualifies for the charitable contribution deduction under Section 170(b)(1)(A) and has been classified as an organization that is not a private foundation under Section 509(a)(2).

**SELAH FREEDOM, INC. AND SUBSIDIARIES**  
**NOTES TO CONSOLIDATED FINANCIAL STATEMENTS**  
**DECEMBER 31, 2019**

**NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)**

*Allocation of Expenses:*

Direct costs of providing the Organization's various programs have been reported on a functional basis in the consolidated statement of activities. Indirect general and administrative costs have been allocated among the programs, fundraising, and general and administrative expenses based on a systematic methodology made by management.

*Advertising Costs:*

The Organization expenses all advertising costs as incurred. Advertising expense for the year ended December 31, 2019 was \$25,087.

*Recent Accounting Standards:*

In May 2014, the Financial Accounting Standards Board ("FASB") issued Accounting Standards Update No. 2014-09, *Revenue from Contracts with Customers (Topic 606)* ("ASC 606"). ASC 606 supersedes the revenue recognition requirements in FASB Accounting Standards Codification Topic 605, *Revenue Recognition*, and requires the recognition of revenue when promised goods or services are transferred to customers in an amount that reflects the consideration to which an entity expects to be entitled in exchange for those goods or services. The Organization adopted ASC 606 on January 1, 2019, using the modified retrospective transition method applied to all contracts that were not completed at that date. Adoption of the new guidance resulted in changes to the Organization's accounting policies for revenue and cost recognition. The difference to revenue and cost recognition-related account balances on December 31, 2018, under ASC 606 was determined to be immaterial. Accordingly, no adjustment to beginning retained earnings was necessary.

*Subsequent Events:*

Management has evaluated subsequent events through June 25, 2020, which is the date the consolidated financial statements were available to be issued.

**SELAH FREEDOM, INC. AND SUBSIDIARIES**  
**NOTES TO CONSOLIDATED FINANCIAL STATEMENTS**  
**DECEMBER 31, 2019**

**NOTE 2 - PROPERTY AND EQUIPMENT**

Property and equipment consist of the following:

Land	\$ 308,944
Buildings and improvements	2,667,682
Furniture and equipment	231,317
Vehicles	190,950
Software	1,820
	<u>3,400,713</u>
Less accumulated depreciation	<u>258,881</u>
Property and equipment, net	<u><u>\$ 3,141,832</u></u>

Depreciation expense was \$116,831 for the year ended December 31, 2019.

**NOTE 3 - LINE OF CREDIT**

The Organization has a \$250,000 revolving line of credit with a financial institution. The line of credit has a maturity date of March 2022 and accrues interest at prime plus 1.0% (5.75% as of December 31, 2019). The line of credit is secured by the Organization's deposits with the financial institution and certain real property. There was a \$249,636 balance outstanding on the line of credit at December 31, 2019 and \$13,208 in unamortized financing costs. The line of credit includes multiple covenants including a debt service coverage ratio covenant. For the year ended December 31, 2019, the Organization was in violation of the debt service coverage ratio covenant, therefore, the line of credit is presented within current liabilities.

**NOTE 4 - LONG-TERM DEBT**

Long-term debt is summarized as follows:

Notes payable to bank and finance companies bearing interest up to 10.84%, secured by real property and vehicles, maturities through October 2027	\$ 801,829
Less current maturities	<u>44,629</u>
Long-term debt, less current maturities	<u><u>\$ 757,200</u></u>

**SELAH FREEDOM, INC. AND SUBSIDIARIES**  
**NOTES TO CONSOLIDATED FINANCIAL STATEMENTS**  
**DECEMBER 31, 2019**

**NOTE 4 - LONG-TERM DEBT (Continued)**

Scheduled maturities of long-term debt are as follows:

2020	\$ 44,629
2021	43,198
2022	41,687
2023	39,358
2024	32,183
Thereafter	<u>600,774</u>
	<u>\$ 801,829</u>

**NOTE 5 - RELATED PARTIES**

At December 31, 2019, the Organization had an unsecured receivable due from the Organization's President in the amount of \$4,401.

**NOTE 6 - COMMITMENTS AND CONTINGENCIES**

*Concentration - Major Funding Sources:*

The Organization's funding source base consists of a diverse mix of governmental and other corporate entities. At December 31, 2019, amounts due from three major funding sources comprised 87% of total accounts receivable. For the year ended December 31, 2019, two major funding sources comprised 29% of revenues.

*Operating Lease:*

The Organization has continuing operating leases involving facilities. Lease expense for the year ended December 31, 2019 totaled \$92,676. Future minimum lease payments are below.

2020	\$ 71,400
2021	71,400
2022	71,400
2023	71,400
2024	<u>41,650</u>
	<u>\$ 327,250</u>

**SELAH FREEDOM, INC. AND SUBSIDIARIES**  
**NOTES TO CONSOLIDATED FINANCIAL STATEMENTS**  
**DECEMBER 31, 2019**

**NOTE 6 - COMMITMENTS AND CONTINGENCIES (Continued)**

*Employment Agreement:*

The President of the Organization is employed “at will”. The President or the Organization can terminate employment at any time and for any reason whatsoever, with or without cause or advance notice. However, if the President is terminated for any reason other than for cause or misconduct, she will receive all wages earned through the time of her termination, along with one month’s severance pay for each year she was employed by the Organization, not to exceed twenty-four months. At December 31, 2019, the Organization had no plans to terminate the President.

**NOTE 7 - LIQUIDITY**

The Organization’s financial assets available within one year of the statement of financial position date for general expenditure are as follows:

Cash and cash equivalents	\$ 80,341
Accounts receivable	<u>126,467</u>
	<u>\$ 206,808</u>

As part of the Organization’s liquidity management, it structures its financial assets to be available as its general expenditures, liabilities and other obligations come due.

**NOTE 8 - SUBSEQUENT EVENT**

Subsequent to December 31, 2019, Coronavirus Disease (“COVID-19”) became a pandemic. As a result, economic uncertainties have arisen that may affect the Organization’s operations. The estimated financial impact on these financial statements cannot be estimated.

Subsequent to December 31, 2019, the Organization was funded by the U.S. Small Business Administration Paycheck Protection Program (“PPP”) loan funds totaling \$502,035. PPP loans are designed to provide direct incentives for small businesses to keep their workers on payroll. The loans are subject to forgiveness if certain conditions are met, including keeping employees on payroll for a specified period of time and using the funds for payroll, rent mortgage, interest or utilities.

Subsequent to December 31, 2019, the Organization was also funded by the U.S. Small Business Administration Emergency Loan Program for a total of \$10,000. This loan is provided to assist in operating expenses. The loan is subject to forgiveness if funds are spent on approved operating expenses.

**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  
Selah Freedom, Inc. and Subsidiaries

We 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 consolidated financial statements of Selah Freedom, Inc. and subsidiaries (the “Organization”) (a nonprofit organization), which comprise the consolidated statement of financial position as of December 31, 2019, 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 June 25, 2020.

Internal Control Over Financial Reporting

In planning and performing our audit of the consolidated financial statements, we considered the Organization’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 Organization’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 the internal control was for the limited purpose described in the preceding paragraph and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies and therefore, material weaknesses or significant deficiencies may exist that were not identified. We did identify certain deficiencies in internal control, described below, that we consider to be material weaknesses.



**Finding Number 2018-001 - Documentation and Approval of Expenses**

**Prior Year Finding**

During testing of 2018 Program and General and Administrative expenses, we noted a lack of proper documentation for various expenses selected for testing.

**Current Year Status**

While some improvements were noted in internal control implementation in some areas, there were still some exceptions related to lack of documentation and approval of expenses.

**Recommendation**

The finance department should continue to progress with plans to fully implement the internal control policies in relation to the proper maintenance and retrieval of accounting records, including, but not limited to: maintenance of all accounting records subject to review by the grantor agencies or external audit, preparation of purchase requisitions and expense reimbursement forms in sufficient detail to make the above determinations, and proper documentation and approval of expenses.

**Management's Corrective Action Plan**

The organization accepts the recommendation of the Auditors as offered. Selah Freedom has been working at and implementing the necessary changes to fully comply with documentation and approval of expenses as identified in the Audit. Full implementation of the necessary changes should be in place by or before the end of the organization's current fiscal year.

**Finding Number 2018-002 - Procedures and Internal Controls**

**Prior Year Finding**

During our testing of 2018 expenditures for the federal program and state project, we noted the Organization was lacking documentation of proper procedures and internal controls in relation to all applicable compliance requirements necessary for the program. We were unable to test internal controls in place during 2018 as the employee charged with administering the federal program and state project was no longer with the Organization, and no documentation was kept to support the design, implementation or monitoring of internal controls that may have been in place.

**Current Year Status**

While the Organization was not subject to a federal or state single audit during 2019, and some improvements were noted in internal control implementation in some areas, there were exceptions related to lack of documented approval, cutoff, and availability of employee data during testing of 2019 expenses claimed under the federal and state grants.

To the Board of Directors  
Selah Freedom, Inc. and Subsidiaries

## **Recommendation**

We recommend the Organization continue to develop, implement, and document proper procedures and internal controls related to grants.

## **Management's Corrective Action Plan**

The organization accepts the recommendation of the Auditors as offered. Selah Freedom has been working at and implementing the necessary changes to fully comply with the necessary procedures and internal controls related to grants as identified in the Audit. Full implementation of the necessary changes should be in place by or before the end of the organization's current fiscal year.

## Compliance and Other Matters

As part of obtaining reasonable assurance about whether the Organization's consolidated financial statements are free of material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts and grant agreements, noncompliance with which could have a direct and material effect on the determination of the consolidated 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*.

## Organization's Responses to Findings

The Organization's responses to the findings identified in our audit are above. The Organization's responses were not subjected to the auditing procedures applied in the audit of the consolidated financial statements and, accordingly, we express no opinion on them.

## 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.



Tampa, Florida  
June 25, 2020