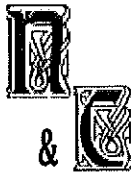


**RICHMOND-PERRINE OPTIMIST CLUB, INC.
OF
MIAMI, FLORIDA
INDEPENDENT AUDITORS'
REPORT ON AUDIT OF FINANCIAL STATEMENTS
For the year ended June 30, 2017**

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INDEPENDENT AUDITOR'S REPORT

To The Board of Directors of the
Richmond-Perrine Optimist Club, Inc.
Of Miami, Florida

Report on the Financial Statements

We have audited the accompanying financial statements of The Richmond-Perrine Optimist Club, Inc. of Miami, Florida, (a nonprofit organization), which comprise the statements of financial position as of June 30, 2017, and the related statements of activities, functional expenses, and cash flows for the year then ended, and the related notes to the financial statements.

Management's Responsibility for the Financial Statements

Management is responsible for the preparation and fair presentation of these financial statements in accordance with accounting principles generally accepted in the United States of America; this includes the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

Auditor's Responsibility

Our responsibility is to express an opinion on these financial statements based on our audit. We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessment, the auditor considers internal control relevant to the entity's internal preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Opinion

In our opinion, the financial statements referred to above present fairly, in all material respects, the financial position of the Richmond-Perrine Optimist Club, Inc. of Miami, Florida as of June 30, 2017 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.

Other Reporting Required by Government Auditing Standards

In accordance with Government Auditing Standards, we have also issued our report dated October 27, 2017, on our consideration of The Richmond-Perrine Optimist Club, Inc. of Miami, Florida's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with Government Auditing Standards in considering The Richmond-Perrine Optimist Club, Inc. of Miami, Florida's internal control over financial reporting and compliance.

Report on Summarized Comparative Information

We have previously audited The Richmond-Perrine Optimist Club, Inc. of Miami, Florida's 2016 financial statements, and our report dated November 15, 2016 expressed an unmodified opinion on those audited financial statements. In our opinion, the summarized comparative information presented herein as of and for the year ended June 30, 2016, is consistent, in all material respects, with the audited financial statements from which it has been derived.

Miami, Florida
October 27, 2017

Nzeribe & Company, P.A.

Nzeribe & Company, P.A.

RICHMOND-PERRINE OPTIMIST
CLUB, INC. OF MIAMI, FLORIDA
STATEMENT OF FINANCIAL POSITION
For the year ended June 30, 2017
With comparative totals for year 2016

	<u>2017</u>	<u>2016</u>
ASSETS		
Current Assets:		
Cash	\$ 357,013	\$ 264,460
Due from grantors	130,710	160,758
Other assets	<u>1,200</u>	<u>1,200</u>
Current Assets	488,923	426,418
Non-current Assets:	0	0
TOTAL ASSETS	<u>\$ 488,923</u>	<u>\$ 426,418</u>
LIABILITIES AND NET ASSETS		
Current Liabilities:		
Accounts payable	28,961	31,136
Accrued payroll	39,913	33,260
Loan Payable	<u>71,430</u>	<u>71,430</u>
Current Liabilities	140,304	135,826
Non-current Liabilities:	0	0
TOTAL LIABILITIES	<u>140,304</u>	<u>135,826</u>
NET ASSEST		
Unrestricted	269,362	227,015
Temporarily Restricted	<u>79,257</u>	<u>63,577</u>
TOTAL NET ASSETS	<u>348,619</u>	<u>290,592</u>
TOTAL LIABILITIES AND NET ASSETS	<u>\$ 488,923</u>	<u>\$ 426,418</u>

See accompanying notes to financial statements

**RICHMOND-PERRINE OPTIMIST
CLUB, INC. OF MIAMI, FLORIDA**

STATEMENT OF ACTIVITIES

For The Year Ended June 30, 2017

With comparative totals for year 2016

UNRESTRICTED NET ASSETS

2017

2016

Support:

Miami Dade County-Office of Management & Budget-

Grants Coordination

\$ 210,458

\$ 216,779

Miami-Dade County School Board

365,172

355,040

The Children's Trust

652,461

667,987

United Way of Miami Dade

70,000

83,570

Contributions

33,788

2,340

Total Unrestricted Revenue

1,331,879

1,325,716

Net Asset Release from restriction

15,680

13,091

Total Support

1,347,559

1,338,807

EXPENSES:

Program Services:

Training

44,262

40,717

Education

309,835

304,828

Youth Service (including crime/drug prevention)

841,028

848,831

1,195,125

1,194,376

Supporting Services:

General & Administrative

110,087

109,095

Total Expenses

1,305,212

1,303,471

Increase in Unrestricted Net Assets

42,347

35,336

TEMPORARY RESTRICTED NET ASSETS:

Assets restricted for future

31,360

0

Net Asset release from restriction

(15,680)

(13,091)

Incre(Decre) in Temporarily Restricted Net Assets

15,680

(13,091)

Increase in Net assets:

58,027

22,245

Net assets at beginning of year:

290,592

268,347

Net assets at end of year:

\$ 348,619

\$ 290,592

See accompanying notes to financial statements

RICHMOND-PERRINE OPTIMIST CLUB, INC. OF MIAMI, FLORIDA
STATEMENT OF FUNCTIONAL EXPENSES
For the year ended June 30, 2017
with comparative totals for 2016

	<u>PROGRAM SERVICES</u>				<u>SUPPORT SERVICES</u>		
	<u>TRAINING</u>	<u>EDUCATION</u>	<u>YOUTH SERVICES</u>	<u>TOTAL</u>	<u>GENERAL ADMIN</u>	<u>2017 TOTAL</u>	<u>2016 TOTAL</u>
Salaries	5,793	224,438	587,993	818,224	80,923	899,147	913,694
Fringe benefits	650	25,611	70,230	96,491	9,633	106,124	104,825
Total	6,443	250,049	658,223	914,715	90,556	1,005,271	1,018,519
Participants' wages stipends & fringes	32,597		23,386	55,983		55,983	48,292
Transportation			11,910	11,910		11,910	13,835
Equipment rentals	70	3,679	5,012	8,761	860	9,621	9,964
Field trip admissions		1,500	35,713	37,213	1,905	39,118	34,432
Program/Operating supplies		2,700	44,735	47,435	701	48,136	39,032
Professional fees	461	8,031	7,926	16,418	1,624	18,042	18,986
Telephone		6,822	16,843	23,665	2,341	26,006	24,938
Conference/Seminars			1,467	1,467	1,145	2,612	3,512
Office supplies & expenses	824	1,473	9,416	11,714	1,208	12,922	17,245
Office/Space rental	209		3,776	3,985	394	4,379	4,393
Printing/Publications	143	578	1,967	2,687	375	3,062	2,456
Maintenance & repairs	598	2,755	7,578	10,931	1,081	12,012	11,618
Utilities		21,824	11,722	33,545	3,318	36,863	37,498
Insurance		1,794		1,794	177	1,971	1,923
Special services	2,479	8,407	1,013	11,899	1,361	13,260	9,284
Interest				0	2,508	2,508	2,426
Miscellaneous	437	224	342	1,003	533	1,536	1,118
 Total Expenses	 <u>44,262</u>	 <u>309,835</u>	 <u>841,028</u>	 <u>1,195,125</u>	 <u>110,087</u>	 <u>1,305,212</u>	 <u>1,303,471</u>

See accompanying notes to financial statements

RICHMOND-PERRINE OPTIMIST
CLUB, INC. OF MIAMI, FLORIDA
STATEMENT OF CASH FLOWS
For The Year Ended June 30, 2017
 With comparative totals for year 2016

CASH FLOWS FROM OPERATING ACTIVITIES

	<u>2017</u>	<u>2016</u>
Changes in net assets	\$ 58,027	\$ 22,245
Adjustment to reconcile change in net assets to net cash provided by operating activities:		
(Increase)/Decrease in grants receivable	30,048	4,786
(Decrease)/Increase in accounts payable	(2,175)	4,291
Increase/(Decrease) in accrued payroll	<u>6,653</u>	<u>(8,517)</u>
Total Adjustments	34,526	560
Net Cash provided by operating activities	<u>92,553</u>	<u>28,629</u>

CASH FLOWS USED IN INVESTING ACTIVITIES:

Net Cash used in investing activities	<u>0</u>	<u>0</u>
--	-----------------	-----------------

CASH FLOWS FROM FINANCING ACTIVITIES:

Net Cash used in financing activities	<u>0</u>	<u>0</u>
Net (Decrease)/Increase in cash	92,553	22,805
Cash balance beginning of year	264,460	241,655
Cash balance end of year	<u>\$ 357,013</u>	<u>\$ 264,460</u>

See accompanying notes to financial statements

RICHMOND-PERRINE OPTIMIST CLUB, INC. OF MIAMI, FLORIDA
NOTES TO FINANCIAL STATEMENTS
FOR THE YEAR ENDED JUNE 30, 2017

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Nature of Activities – Richmond-Perrine Optimist Club, Inc. of Miami, Florida (the Organization), a corporation not-for-profit, was incorporated on January 23, 1986 by the Optimist Club of Richmond-Perrine, Florida, Inc. (The Optimist Club). The Organization sole purpose is to further certain charitable and educational purposes of the Optimist Club including crime and drug prevention; counseling; employability and educational trainings. The Board of Directors of the Optimist Club also serves as the Board of Directors of the Organization. The current list of Board of Directors is: Charles W. Bethel Jr. -President; Dr. Sammie Burley- 1st Vice President; Benecia Townsend- 2nd Vice President; Ronald E. Tookes-Secretary; Joyce Brumby-Treasurer; Daisy Gardner-Lester –Past President; Dr. George Battle-Board Member; Lashawn Fann -Board Member; Omar Hassan-Board Member; Dr. Donald Hollis- Board Member; David Watson- Board Member; Leonardo Stringer -Board Member and Phillip Hardeman-Board Member. The main office of the Organization is located at 18055 Homestead Avenue, Miami, Florida. The significant accounting policies followed are described to enhance the usefulness of the financial statements to the reader.

Grants – Grants received are recorded as unrestricted, temporarily restricted, or permanently restricted support, depending on the existence and/or nature of any donor restrictions. Support that is restricted by the donor is reported as an increase in unrestricted net assets if the restriction expires in the reporting period in which the support is recognized. All other donor-restricted support is reported as an increase in temporarily or permanently restricted net assets, depending on the nature of the restriction. When a restriction expires (that is, when a stipulated time restriction ends or purpose restriction is accomplished), temporarily restricted net assets are reclassified to unrestricted net assets and reported in the Statement of Activities as net assets released from restrictions.

Grants and donors restricted contributions are reported as unrestricted support if the grant objectives or donor restrictions are met in the same reporting period.

Cash and Cash Equivalents

Cash and cash equivalents consist of cash held in checking and money market accounts and certificates of deposit with maturities less than 90 days. At year-end and throughout the year, the Organization's cash balances were deposited in two banks. Management believes the Organization is not exposed to any significant credit risk on cash and cash equivalents.

Credit Risk

Financial instruments which potentially subject the organization to credit risk consist of cash and cash equivalents and grant receivable. The organization's deposits did not exceed the federal depository insurance limits as of June 30, 2017. Management does not believe it is exposed to any significant credit risk at this time.

Accrual Basis

The financial statements of Foundation have been prepared on the accrual basis of accounting.

Income Taxes

Richmond-Perrine Optimist Club Inc. of Miami, Florida is exempt from Federal Income taxes under Section 501(c) (3) of the Internal Revenue Code. Management is not aware of any activities that would jeopardize the agency's tax exempt status. Tax years from 2014 to the present remain subject to examination by the taxing authorities.

Donated Services

No amount has been reflected in the statements for donated services in as much as no objective basis is available to measure the value of such services.

Functional Allocation of Expenses

The costs of providing the various programs and other activities have been summarized on a functional basis in the statement of activities. Accordingly, certain costs have been allocated among the programs and supporting services benefited.

Estimates

The preparation of financial statements in conformity with generally accepted accounting principles requires management to make estimates and assumptions that affect certain reported amounts and disclosures. Accordingly, actual results could differ from those estimates.

Comparative Financial Information

The financial statements include certain prior year summarized comparative totals as of and for the year ended June 30, 2016. Such information does not include sufficient detail to constitute a presentation in conformity with accounting principles generally accepted in the United States of America. Accordingly, such information should be read in conjunction with the financial statements for the year ended June 30, 2016, from which the summarized information was derived.

Fixed Assets

Fixed Assets are recorded at cost or at estimated market value at the date of the gift, if donated. The organization follows the practice of capitalizing all expenditures of and over \$1,000 for equipment with an estimated useful life of three or more years. Depreciation is computed using the straight-line method over the estimated useful lives of the assets.

2. SUPPORT – UNRESTRICTED

The fundings for the Organization's programs are provided by the following sources:

Training Programs

Community Suspension

Work Experience (W/E)

Funded by Miami-Dade County –Office of Management and Budget Grant Coordination.

Parent Support (PSP)

Funded by The Children's Trust

Summer Youth Employment (SYEP)

Funded by United Way of Miami-Dade County.

Youth Services (Crimes/Drugs Prevention & Youth development & Families) Programs

After School House (ASH)

Funded by The Children's Trust

Modello South Dade Neighborhood Empowerment Program (MSDNEP)

Community Suspension Program (CSP)

Crime Prevention Program (PCPP/GYDP)

Funded by Miami-Dade County Office of Management and Budget Grant Coordination.

Naranja Youth Enterprise South (NYES)

Funded by United Way of Miami-Dade.

Educational Programs**Richmond Perrine Optimist Academy (RPOA)**

Richmond Perrine Optimist Club, Inc operates Richmond –Perrine Optimist Academy, a Miami-Dade County Public School Board Outreach Program. The school is currently located at 18055 Homestead Avenue, Miami, Florida, in the Perrine area. The center director is Mr. Lance Williams who oversees the day to day running of the school. The Board of Directors of the Organization is also the Board of Directors of the school. The Board of Directors is listed in paragraph 1 of the notes. The Organization's educational program is funded by Miami-Dade County School Board (DCSB).

3. LOAN PAYABLE

Loan includes a bank loan of \$43,632. On November 26, 2014, Richmond Perrine Optimist Club, Inc. renewed an existing \$50,000 line of credit with Total Bank to be drawn upon as needed through November 26, 2017, with an interest rate of 2% above prime. The loan is secured by corporate assets. As of June 30, 2017, \$43,631.50 of the line of credit had been drawn down and outstanding.

Also included in the loan are a series of loans made to the agency by the corporate officer of the agency. These loans were made with no stated interest rate on the promissory notes. This loan is repayable in partials or in full based upon the availability of funds.

4. RESTRICTION ON NET ASSETS

Temporarily restricted net assets are available for the following purpose

Periods after June 30, 2017 for programs activities: \$ 79,257

5. RELATED PARTY TRANSACTION

The director of the agency made loans to the agency for its operations. This loan is evidenced by promissory notes. The agency will repay partial or in full upon availability of funds with no interest and no penalty.

6. COMMITMENTS AND CONTINGENCIES**Lease**

The agency is operating on a thirty (30) years lease on a building owned by Miami-Dade County. The agency also has leases on various office spaces in various locations for the purpose of providing its program services close to the communities.

The agency is leasing some copier equipments. This lease is classified as operating lease obligations as it does not meet the criteria for capital lease obligation. The lease expired on 2018. The future minimum lease payments under the lease at June 30, 2017 are as follows:

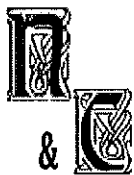
Year	Amount
June 30, 2018	\$ 2,846

Local Grants

The costs and unexpended funds reflected in the accompanying financial statements relating to local and government funding are subject to audit by the respective grantors. The possible disallowance by the funding source of any time charged to the program or request for return of any unexpended funds cannot be determined at this time. No provision, for any liability that may result, has been made in the financial statements.

7. SUBSEQUENT EVENTS

Subsequent events were evaluated through October 27, 2017, which is the date the financial statements were available to be issued.



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**INDEPENDENT AUDITORS' 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
Richmond-Perrine Optimist Club, Inc.
Miami, 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 financial statements of Richmond-Perrine Optimist Club, Inc. of Miami, Florida (a non-profit organization) which comprise the statement of financial position as of June 30, 2017, 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 our report thereon dated October 27, 2017.

Internal Control over Financial Reporting

In planning and performing our audit of the financial statements, we considered Richmond-Perrine Optimist Club, Inc. of Miami, Florida internal control over financial reporting (internal control) to determine the audit procedures that are appropriate in the circumstances for the purpose of expressing our opinion on the financial statements, but not for the purpose expressing 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 charges 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 and therefore, material weaknesses or significant deficiencies may exist that were not identified. 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 exit that have not been identified.

Compliance and Other Matters

As part of obtaining reasonable assurance about whether Richmond-Perrine Optimist Club, Inc. of Miami, Florida 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 instances of noncompliance or other matters that are required to be reported under Government Auditing Standards and which are described in the accompanying schedule of findings and recommendations as items #2017-01, #2017-02 and #2017-03.

Richmond-Perrine Optimist Club, Inc. of Miami, Florida

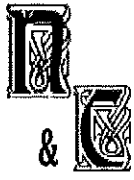
Richmond-Perrine Optimist Club, Inc. of Miami, Florida's response to the findings identified in our audit is described in the accompanying schedule of findings and recommendations. Richmond-Perrine Optimist Club, Inc. of Miami, Florida's response was not subjected to the auditing procedures applied in the audit of the financial statement and, accordingly, we express no opinion on it.

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 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.

Miami, Florida
October 27, 2017

Nzeribe & Company, P.A.
Nzeribe & Company, PA



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INDEPENDENT AUDITORS' REPORT ON COMMUNICATION WITH THOSE CHARGED WITH GOVERNANCE UNDER SAS No. 114

To The Board of Directors
Richmond-Perrine Optimist
Club, Inc. of Miami, Florida

We have audited the financial statements of Richmond-Perrine Optimist Club, Inc. of Miami, Florida for the period ended June 30, 2017, and have issued our report thereon dated October 27, 2017. Professional standards require that we provide you about our responsibility under generally accepted auditing standards and Government Auditing Standards and OMB Circular A-133, as well as certain information related to the planned scope and timing of our audit. We have communicated such information orally during our discussion on August 25, 2017. Professional standards also require that we communicate to you the following information related to our audit.

Significant Audit Findings

Qualitative Aspects of Accounting Practices

Management is responsible for the selection and use of appropriate accounting policies. The significant accounting policies used by Richmond-Perrine Optimist Club, Inc. of Miami, Florida are described in Note 1 to the financial statements. No new accounting policies were adopted and the application of existing policies was not changed during 2017. We noted no transactions entered into by the Organization during the year for which there is a lack of authoritative guidance or consensus. There are no significant transactions that have been recognized in the financial statements in a different period than when the transaction occurred.

Accounting estimates are an integral part of the financial statements prepared by management and are based on management's knowledge and experience about past and current events and assumptions about future events. Certain accounting estimates are particularly sensitive because of their significance to the financial statements and because of the possibility that future events affecting them may differ significantly from those expected. There was no significant most sensitive estimate affecting the financial statements during the period.

The disclosure in the financial statements is neutral, consistent, and clear. There are no significant disclosures that warrant communication to those charged with governance.

Difficulties Encountered in Performing the Audit

We encountered no significant difficulties in dealing with management in performing and completing our audit

Corrected and Uncorrected Misstatements

Professional standards require us to accumulate all known and likely misstatements identified during the audit, other than those that are trivial and communicate them to the appropriate level of management. Management has corrected all such misstatements. In addition, none of the misstatements detected as a result of audit procedures and corrected by management were material, either individually or in the aggregate, to the financial statements taken as a whole.

Disagreements with Management

For purposes of this letter, professional standards define a disagreement with management as a financial accounting, reporting, or auditing matter, whether or not resolved to our satisfaction, that could be significant to the financial statements or the auditor's report. We are pleased to report that no such disagreements arose during the course of our audit.

Management Representations

We have requested certain representations from management that are included in the management representation letter dated October 27, 2017.

Management Consultations with Our Independent Accountants

In some cases, management may decide to consult with others accountants about auditing and accounting matters, similar to obtaining a "second opinion" on certain situations. If a consultation involves application of an accounting principle to the Organization's financial statements or a determination of the type of auditor's opinion that may be expressed on those statements, our professional standards require the consulting accountant to check with us to determine that the consultant has all the relevant facts. To our knowledge, there were no such consultations with other accountants.

Other Audit Findings or Issues

We generally discuss a variety of matters, including the application of accounting principles and auditing standards, with management each year prior to retention as the Organization's auditors. However, these discussions occurred in the normal course of our professional relationship and our responses were not a condition to our retention.

This information is intended solely for the use of Board of Directors and management of Richmond-Perrine Optimist Club, Inc. of Miami, Florida and is not intended to be and should not be used by anyone other than these specified parties.

Very truly yours,

Miami, Florida
October 27, 2017

Nzeribe & Company, PA.

Nzeribe & Company, PA.



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MANAGEMENT LETTER

October 27, 2017

To The Board of Directors
Richmond-Perrine Optimist Club, Inc
Miami, Florida.

We have audited the financial statements of Richmond-Perrine Optimist Club, Inc. of Miami, Florida (Organization) for the period ended June 30, 2017, and have issued our report thereon dated October 27, 2017. In planning and performing our audit of the financial statements of Richmond-Perrine Optimist Club, Inc. of Miami, Florida (Organization), in accordance with auditing standards generally accepted in the United States of America, the standards applicable to financial audits contained in Government Auditing Standards, issued by the Comptroller General of the United States, and Office of Management and Budget, we considered the Organization's internal control over financial reporting (internal control) as a basis for designing our auditing procedures for the purpose of expressing our opinion on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the Organizations internal control. Accordingly, we do not express an opinion on the effectiveness of the Organization internal control.

During our audit we noted certain matters involving internal control and other operational matters that are presented for your consideration. These findings and recommendations, all of which have been discussed with the appropriate members of management, are intended to improve internal control or result in other operating efficiencies and are reported on pages 15-16 of our audit report.

In addition, we identified certain deficiencies in compliance that we consider collectively to be significant deficiency, and communicated them in writing as on pages 15-16 of our report.

Our audit procedures are designed primarily to enable us to form an opinion on the financial statements, and therefore may not bring to light all deficiencies in policies or procedures that may exist. We aim, however, to use our knowledge of the Organization gained during our work to make comments and recommendations that we hope will be useful to you. The Organization's responses to our findings and recommendations are reported on pages 15-16 of our report. We did not audit the Organization's responses and, accordingly, we express no opinion on them.

We appreciate the courteous and professional assistance that the Organization's personnel extended to us during our audit. We would be pleased to discuss these comments and recommendation with you at any time,

This communication is intended solely for the information and use of Board of Directors, management, and others within the Organization, and is not intended to be, and should not be, used by anyone other than these specified parties.

Nzeribe & Company, P.A.

Nzeribe & Company, PA

RICHMOND-PERRINE OPTIMIST CLUB, INC. OF MIAMI, FLORIDA
Schedule of Findings and Recommendations
For the Year Ended June 30, 2017

NON-COMPLIANCES

Finding: #2017-01

- Criteria:** The agency contract with Miami-Dade County Public Schools requires the agency to provide its audited annual financial reports to Miami-Dade County Public Schools within ninety (90) days after its fiscal year.
Also the agency contract with United Way of Miami-Dade requires the agency to provide its audited annual financial statements within four (4) months of the agency's fiscal year end.
- Condition:** The agency did not comply with these grant provisions within the time allowed. The agency requested an extension of time to provide these reports and was granted additional time to provide the reports.
- Effect:** The agency was in violation of this requirement which could result in certain penalties if the extension had not been granted.
- Cause:** Hurricane Irma
- Recommendation:** The agency should implement a procedure for starting the preparation for annual audit. Earlier preparation is recommended.

Management Responses:

An extension of our audited annual financial reports was requested due to Hurricane Irma. The agency was in the middle of the audit process as the storm developed and began to approach South Florida, which was forecasted to directly impact South Miami-Dade. Preparations had to begin to secure our school/facility and other office spaces and give employees ample time to prepare for themselves. Once power was restored to our facility and staffs were able to return, the audit process reconvened. We will continue to prepare ourselves for future audits to begin as early as possible given that natural disasters are unpredictable

Finding: #2017-02

- Criteria:** The agency contract with Miami-Dade County Public Schools requires the agency to keep and maintain all students' files with pertinent information and enrollment forms completely filled out and signed.
- Condition:** We selected some files for testing these requirements. We found that some file did not contain certain information like student handbook acknowledgment and parental consent forms required in the student files.
- Effect:** The agency was in violation of this requirement which could result in certain penalties.
- Cause:** Oversight on the person responsible for enrolling students.
- Recommendation:** The agency should properly complete enrollment forms on time.

Management Responses:

Management agrees with the recommendation and will set practices in place that will ensure that all enrollment forms are complete and completed on time by the necessary and responsible staff.

Finding: #2017-03

Criteria: The agency contract with Miami-Dade County crime prevention program requires case workers to periodically visit schools and homes of participant for ongoing monitoring of kids in the program. Also periodic individual and group counseling of participants are required by case workers.

Condition: As part of our crime prevention program testing, we noted that some visits were not conducted and some counseling sessions were not held as required.

Effect: The participants may have received less program services.

Cause: A case worker omitted this compliance in error.

Recommendation: The agency should that case workers review implement a procedure instructing case workers on their duties.

Management Responses:

Management has set in place procedures to review counselor files for service delivery. In the case of this finding, required services were in fact rendered in the form of Home Visits, School Visits, etc., with the exception of two visits where the worker conducted home visits and parents were not home. The worker failed to document this in the case notes. Additionally, in two or three instances, Individual Counseling sessions and/or Group counseling sessions were not completed on a weekly basis. Management feels this is not a matter where participants are not served. Periodically, there may be absences for various reasons throughout the year (absences of participants and sometimes the Counselors), therefore, the expected number of sessions and/or visits may not take place as intended. We believe this is the case regarding this finding. We will monitor the number of sessions and/or visits as well as proper documentation of such in the case notes and work to reach our expected goal during the program year.