

RICHMOND-PERRINE OPTIMIST CLUB, INC.  
OF  
MIAMI, FLORIDA  
INDEPENDENT AUDITORS'  
REPORT ON AUDIT OF FINANCIAL STATEMENTS  
AND SUPPLEMENTARY INFORMATION  
*For the year ended June 30, 2013*



NZERIBE & COMPANY, P.A.  
CERTIFIED PUBLIC ACCOUNTANTS

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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 statement of financial position as of June 30, 2013, 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. 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 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, 2013 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.

Miami, Florida  
September 19, 2013

*Nzeribe & Company, PA*

Nzeribe & Company, P.A.

**RICHMOND-PERRINE OPTIMIST  
CLUB, INC. OF MIAMI, FLORIDA**  
**STATEMENT OF FINANCIAL POSITION**  
**For the year ended June 30, 2013**  
**With comparative totals for year 2012**

ASSETS	<u>2013</u>	<u>2012</u>
Current Assets:		
Cash	\$ 195,332	\$ 170,331
Due from grantors	140,728	188,722
Other assets	<u>10,261</u>	<u>1,557</u>
Current Assets	346,321	360,610
Non-current Assets:		
Building Construction (See note 4)	0	4,526,803
Non-current Assets	0	4,526,803
<b>TOTAL ASSETS</b>	<b><u>\$ 346,321</u></b>	<b><u>\$ 4,887,413</u></b>
<b>LIABILITIES AND NET ASSETS</b>		
Current Liabilities:		
Accounts payable	17,444	32,945
Accrued payroll	29,147	32,059
Loan Payable	<u>71,682</u>	<u>71,682</u>
Current Liabilities	118,273	136,686
Non-current Liabilities:	0	0
<b>TOTAL LIABILITIES</b>	<b><u>118,273</u></b>	<b><u>136,686</u></b>
<b>NET ASSEST</b>		
Unrestricted	43,394	39,270
Temporarily Restricted	<u>184,654</u>	<u>4,711,457</u>
<b>TOTAL NET ASSETS</b>	<b><u>228,048</u></b>	<b><u>4,750,727</u></b>
<b>TOTAL LIABILITIES AND NET ASSETS</b>	<b><u>\$ 346,321</u></b>	<b><u>\$ 4,887,413</u></b>

*See accompanying notes to financial statements*



**RICHMOND-PERRINE OPTIMIST CLUB, INC. OF MIAMI, FLORIDA**  
**STATEMENT OF FUNCTIONAL EXPENSES**  
 For the year ended June 30, 2013  
 with comparative totals for 2012

	<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>2013 TOTAL</u>	<u>2012 TOTAL</u>
Salaries	12,153	216,225	621,964	850,342	84,100	934,441	940,646
Fringe benefits	<u>1,346</u>	<u>25,770</u>	<u>82,411</u>	<u>109,527</u>	<u>10,919</u>	<u>120,446</u>	<u>116,571</u>
Total	13,498	241,995	704,375	959,868	95,019	1,054,887	1,057,217
Participants' wages stipends & fringes	39,894		18,075	57,969		57,969	66,580
Transportation		655	17,775	18,430	1,539	19,969	10,100
Equipment rentals		2,330	9,257	11,587	297	11,884	
Field trip admissions		1,645	43,748	43,393	451	43,844	29,841
Program/Operating supplies		2,007	42,580	44,587	2,438	47,025	38,029
Professional fees	501	5,019	11,805	17,325	1,714	19,039	21,291
Telephone		1,988	19,338	21,326	2,314	23,640	20,156
Conference/Seminars							850
Office supplies & expenses		1,148	11,226	12,374	1,224	13,598	16,458
Office/Space rental		1	1,255	1,256	124	1,380	6,836
Printing/Publications		436	1,894	2,330	290	2,620	3,232
Maintenance & repairs		2,224	11,319	13,544	1,339	14,883	11,126
Utilities		16,474	16,270	32,744	3,238	35,982	31,851
Insurance		771	549	1,320	131	1,450	2,006
Special services	2,047	7,579	668	10,294	890	11,184	24,458
Interest					2,419	2,419	7,371
Miscellaneous	<u>237</u>	<u>91</u>	<u>228</u>	<u>555</u>	<u>205</u>	<u>760</u>	<u>2,123</u>
Total before depreciation	<u>56,177</u>	<u>284,363</u>	<u>908,361</u>	<u>1,248,901</u>	<u>113,632</u>	<u>1,362,533</u>	<u>1,349,525</u>
Depreciation							7,600
Total Expenses	<u>56,177</u>	<u>284,363</u>	<u>908,361</u>	<u>1,248,901</u>	<u>113,632</u>	<u>1,362,533</u>	<u>1,357,125</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, 2013**  
 With comparative totals for year 2012

CASH FLOWS FROM OPERATING ACTIVITIES

	<u>2013</u>	<u>2012</u>
Changes in net assets	\$ 4,124	\$ 2,070
Adjustment to reconcile change in net assets to net cash provided by operating activities:		
Depreciation	0	7,600
(Increase)/Decrease in grants receivable	47,994	(32,855)
(Increase)/Decrease in other assets	(8,704)	3,753
(Decrease)/Increase in accounts payable	(15,501)	7,897
(Decrease)/Increase) in accrued payroll	(2,912)	(4,042)
(Decrease) in lease payable	<u>0</u>	<u>(9,048)</u>
Total Adjustments	20,877	(26,695)
<b>Net Cash (used) provided by operating activities</b>	<u>25,001</u>	<u>(24,625)</u>
CASH FLOWS USED IN INVESTING ACTIVITIES:	0	0
<b>Net Cash used in investing activities</b>	<u>0</u>	<u>0</u>
CASH FLOWS FROM FINANCING ACTIVITIES:		
Proceed from loan	0	550
<b>Net Cash from financing activities</b>	<u>0</u>	<u>550</u>
<b>Net (Decrease)/Increase in cash</b>	25,001	(24,075)
<b>Cash balance beginning of year</b>	<u>170,331</u>	<u>194,406</u>
<b>Cash balance end of year</b>	<u>\$ 195,332</u>	<u>\$ 170,331</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, 2013

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**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 are: Charles W. Bethel Jr. -President; Dr. Leonardo Stringer- 1<sup>st</sup> Vice President; Dr. Sammie Burley- 2<sup>nd</sup> Vice President; Ronald E. Tookes-Secretary; Col. Eddie Alford, Sr-Treasurer; James H. Williams-Sports Commissioner; Dr. George Battle-Board Member; Joyce Brumby-Board Member; Omar Hassan-Board Member; Dr. Donald Hollis- Board Member; David Watson- Board Member; Benecia Townsend-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, 2013. 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 2010 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, 2012. 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, 2012, 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**

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) Programs**

After School House (ASH)

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. FIXED ASSETS**

Furniture, fixtures and equipments at June 30, 2013 and 2012 are summarized as follows:

	<u>2013</u>	<u>2012</u>
Furniture & Equipments	36,677	36,677
Leased Equipments	38,000	38,000
Accumulated Depreciation	<u>(74,677)</u>	<u>(74,677)</u>
	<u>\$ 0</u>	<u>\$ 0</u>

**4. BUILDING CONSTRUCTION (Youth Activity Center)**

The management expended \$4,526,803 of grant money to build the Youth Activity Center building. The building is located on 18055 Homestead Avenue in Perrine, Florida. The construction of the Youth Activity Center was done on Miami Dade County property leased to the agency for thirty (30) years and allowed for the construction of the building. The building was completed and was restricted in the net asset. The agency has removed the cost of the building from its net asset. The County lease agreement with the agency states that the agency shall convey title to any improvements made to the leased site upon the completion of construction to the County. The land and building belong to the County.

**5. LOAN PAYABLE**

Loan includes a bank loan of \$43,632. On March 25, 2012, Richmond Perrine Optimist Club, Inc. renewed an existing \$50,000 line of credit with Total Bank to be drawn upon as needed through August 31, 2014, with an interest rate of 2% above prime. The loan is secured by corporate assets. As of June 30, 2013, \$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 partial or in full based upon the availability of funds.

**6. RESTRICTION ON NET ASSETS**

Temporarily restricted net assets are available for the following purpose

Periods after June 30, 2013 for programs activities:	\$ 184,654
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**7. 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.

**8. COMMITMENTS AND CONTINGENCIES**

**Lease**

The agency is operating on a thirty (30) years lease on county property. The agency also has leases on various office spaces in various locations for the purpose of providing family preservation, support, youth's services and other service programs close to the communities.

The agency is leasing some copier equipment. These leases are classified as operating lease obligations as it does not meet the criteria for capital lease obligation. The lease expired on 2017. The future minimum lease payments under the lease at June 30, 2013 are as follows:

Year	Amount
June 30, 2014	\$8,388
June 30, 2015	8,388
June 30, 2016	8,388
June 30, 2017	<u>2,796</u>
	\$27,960

**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.

**9. SUBSEQUENT EVENTS**

Subsequent events were evaluated through September 19, 2013, which is the date the financial statements were available to be issued.

SUPPLEMENTARY INFORMATION



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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 the financial statements of Richmond-Perrine Optimist Club, Inc. of Miami, Florida (a non-profit organization) as of and for the year ended June 30, 2013, and have issued our report thereon dated September 19, 2013. 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.

Internal Control over Financial Reporting

In planning and performing our audit, we considered Richmond-Perrine Optimist Club, Inc. of Miami, Florida internal control over financial reporting as a basis for designing our auditing procedures 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 over financial reporting. Accordingly, we do not express an opinion on the effectiveness of the Organization's internal control over financial reporting.

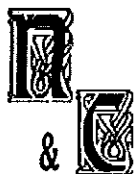
A deficiency in internal control exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct misstatements on a timely basis. A material weakness is a deficiency, or a combination 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.

Our consideration of internal control over financial reporting was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control over financial reporting that might be deficiencies, significant deficiencies, or material weaknesses. We did not identify any deficiencies in internal control over financial reporting that we consider to be material weaknesses, as defined above.

Compliance and Other Matters

As part of obtaining reasonable assurance about whether Richmond-Perrine Optimist Club, Inc. of Miami, Florida 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 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.

We noted certain matters that we reported to management of Richmond-Perrine Optimist Club, Inc. of Miami, Florida in a separate management letter dated September 19, 2013



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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 year ended June 30, 2013, and we have issued our report thereon dated September 19, 2013. Professional standards require that we provide you with the following information related to our audit.

### Our Responsibility under U.S. Generally Accepted Auditing Standards and Government Auditing Standards

As stated in our engagement letter dated July 10, 2013, our responsibility, as described by professional standards, is to express an opinion about whether the financial statements prepared by management with your oversight are fairly presented, in all materials respects, in conformity with U.S. generally accepted accounting principles. Our audit of the financial statements does not relieve you or management of your responsibilities.

As part of our audit, we considered the internal control of Richmond-Perrine Optimist Club, Inc. of Miami, Florida. Such considerations were solely for the purpose of determining our audit procedures and not to provide any assurance concerning such internal control.

As part of obtaining reasonable assurance about whether the financial statements are free of material misstatement, we performed tests of Richmond-Perrine Optimist Club, Inc. of Miami, Florida's compliance with certain provisions of laws, regulations, contracts, and grants. However, the objective of our tests was not to provide an opinion on compliance with such provisions.

### Planned Scope and Timing of the Audit

We performed the audit according to the planned scope and timing previously communicated to you in our meeting about planning matters on July 17, 2013.

### 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 2013. 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 September 19, 2013.

#### *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.

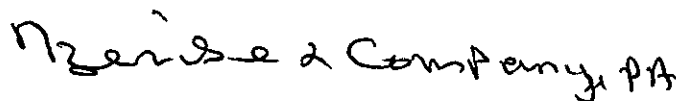
#### *Other Audit Findings or Issues*

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  
September 19, 2013



Nzeribe & Company, PA.



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## MANAGEMENT LETTER

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

In planning and performing our audit of the financial statements of Richmond-Perrine Optimist Club, Inc. of Miami, Florida for the year ended June 30, 2013, in accordance with auditing standards generally accepted in the United States of America, we considered the organization 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.

However, during our audits we became aware of several matters that are opportunities for strengthening internal controls and operating efficiency. The memorandum that accompanies this letter summarizes our comments and suggestions regarding those matters. This letter does not affect our report dated September 19, 2013 on the financial statements of Richmond Perrine Optimist Club, Inc. of Miami, Florida.

We will review the status of these comments during our next audit engagement. We have already discussed many of these comments and suggestions with various organization personnel, and we will be pleased to discuss them in further detail at your convenience, to perform any additional study of these matters, or to assist you in implementing the recommendations. Our comments are summarized in the following pages.

We wish to thank the management staff for their support and assistance during our audit.

Miami, Florida  
September 19, 2013

*Nzeribe & Company, PA*

Nzeribe & Company, PA



## CURRENT YEAR COMMENTS AND RECOMMENDATIONS

### Compliance

(1)

The agency contract with Miami-Dade County-office of Grant Coordination requires the agency to recruit and intake 70 clients in the Perrine/Goulds Crime Prevention program and 50 clients in the Community Suspension program. We noted that the agency fell short of these requirements.

#### Recommendation

The agency must develop a plan to ensure that these programs meet the expected number of clients serve

#### *Management Response*

1. *The agency will implement the following outreach and recruitment plan in order to increase the enrollment of clients served by both the Crime Prevention Program and the Work Experience Program:*
  - A. *The agency distributed recruitment flyers to the following schools in the area: Palmetto Senior High, Southridge Senior High, Southwood Middle, Mays Middle, MacArthur South Alternative School, Richmond-Perrine Optimist Academy and others.*
  - B. *The Agency distributed recruitment flyers to area churches including: Mount Moriah Baptist Church, Sweethome Missionary Baptist Church, Mt. Pleasant Missionary Baptist Church, Grace of God Baptist, St. Peters Missionary Baptist Church, Mt. Sinai Baptist Church, Morningstar Baptist Church, Kerr Memorial United Methodist Church, Hurst Chappell AME Church and others.*
  - C. *The agency distributed recruitment flyers to the following Public Housing sites: Perrine Gardens and Arthur Mays Villas.*
  - D. *The agency sent home recruitment flyers through the 140 youth who participated in our summer camp program.*

*In reviewing the number of participants our agency has served year to date, including new enrollments and carryover participants (participants who began receiving service in one program year and are provided continuous service into the next program year), the agency has served 61 of the 70 projected clients in our Crime Prevention Program and 34 of the projected 36 clients in our Work Experience Program. With the outreach and recruitment plan spelled out earlier, we believe that our enrollment will improve and help us meet our total number to be served goal.*

(2)

The agency contract with the school Board of Miami-Dade County requires the agency to ensure that all instructional staff members within the educational component of the program are fully certified or certifiable, as defined in State Board of Education Rule. We noted that one of the staff was not fully certified at the time of employment.

#### Recommendation

The agency must ensure that all teachers hold a valid certificate at the time of employment to comply with this requirement.

*Management Response*

2. *Currently, all of our teachers hold a valid professional certificate, temporary certificate or a statement of eligibility. Copies of their certificates are on file. Clarence Dukes, the teacher referred to as uncertified in the monitoring report has since acquired his certification that is valid from July 1, 2012 through June 30, 2017 (See attached Professional Educator's Certificate for Clarence Dukes). While Mr. Dukes was late in acquiring his certification for the period July 1, 2012 to June 30, 2013, he did eventually receive the required certification covering the period that is the subject of this audit and the school board contract. The agency will continue to encourage teaching staff to pursue the professional requirements associated with continuing to be employed at the academy.*