

**RICHMOND-PERRINE OPTIMIST CLUB, INC.  
OF  
MIAMI, FLORIDA  
INDEPENDENT AUDITORS'  
REPORT ON AUDIT OF FINANCIAL STATEMENTS  
For the year ended June 30, 2021**



**NZERIBE & COMPANY, P.A.**  
CERTIFIED PUBLIC ACCOUNTANTS

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## TABLE OF CONTENTS

	PAGES
INDEPENDENT AUDITORS' REPORT	1-2
FINANCIAL STATEMENTS:	
Statement of Financial Position	3
Statement of Activities	4
Statement of Functional Expenses	5
Statement of Cash Flows	6
Notes to Financial Statements	7-9
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	10-11
Independent Auditor's Report on Communication with those charged With Governance under SAS No. 114	12-13
Schedule of Findings and Recommendation	14-15





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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, 2021, 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, 2021 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 September 20, 2021, 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 the effectiveness of Richmond-Perrine Optimist Club, Inc. of Miami, Florida'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 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 2020 financial statements, and we expressed an unmodified audit opinion on those audited financial statements in our report dated September 29, 2020. In our opinion, the summarized comparative information presented herein as of and for the year ended June 30, 2020, is consistent, in all material respects, with the audited financial statements from which it has been derived.

Miami, Florida  
September 20, 2021

*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, 2021**  
 With comparative totals for year 2020

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ASSETS	<u>2021</u>	<u>2020</u>
Current Assets:		
Cash	\$ 324,036	\$ 426,812
Due from grantors	257,229	188,253
Other assets	<u>2,561</u>	<u>2,131</u>
Current Assets	583,826	617,196
Non-current Assets:	0	0
TOTAL ASSETS	<u>\$ 583,826</u>	<u>\$ 617,196</u>
LIABILITIES AND NET ASSETS		
Current Liabilities:		
Accounts payable	42,910	63,580
Accrued payroll	44,541	42,407
Other payable	22,577	20,715
Loan Payable	<u>0</u>	<u>43,380</u>
Current Liabilities	110,028	170,082
Non-current Liabilities:	0	0
TOTAL LIABILITIES	<u>110,028</u>	<u>170,082</u>
NET ASSEST		
Unrestricted	201,510	192,382
Temporarily Restricted	<u>272,288</u>	<u>254,732</u>
TOTAL NET ASSETS	<u>473,798</u>	<u>447,114</u>
TOTAL LIABILITIES AND NET ASSETS	<u>\$ 583,826</u>	<u>\$ 617,196</u>

*See accompanying notes to financial statements*

**RICHMOND-PERRINE OPTIMIST  
CLUB, INC. OF MIAMI, FLORIDA**  
**STATEMENT OF ACTIVITIES**  
**For The Year Ended June 30, 2021**  
 With comparative totals for year 2020

UNRESTRICTED NET ASSETS		
	<u>2021</u>	<u>2020</u>
<b>Support:</b>		
Miami Dade County-Office of Management & Budget-		
Grants Coordination	\$ 174,765	\$ 166,864
Community Redevelopment	57,109	46,812
Miami-Dade County School Board	205,398	279,593
The Children's Trust	532,739	636,635
United Way of Miami Dade	90,000	90,000
Contributions	91,341	52,318
Interest	<u>2</u>	<u>0</u>
Total Unrestricted Revenue	1,151,354	1,272,222
Net Asset Release from restriction	<u>10,256</u>	<u>8,540</u>
Total Support	<u>1,161,610</u>	<u>1,280,762</u>
<b>EXPENSES:</b>		
<b>Program Services:</b>		
Training	72,242	59,825
Education	227,501	258,744
Youth Service (including crime/drug prevention)	<u>693,803</u>	<u>757,116</u>
	993,546	1,075,685
<b>Supporting Services:</b>		
General & Administrative	158,936	115,197
<b>Total Expenses</b>	<u>1,152,482</u>	<u>1,190,882</u>
<b>(Decrease)/Increase in Unrestricted Net Assets</b>	9,128	89,880
TEMPORARY RESTRICTED NET ASSETS:		
Programs restricted	27,812	
Net Asset release from restriction	<u>(10,256)</u>	<u>(8,540)</u>
<b>(Decre)/Incre in Temporarily Restricted Net Assets</b>	17,556	(8,540)
<b>(Decrease)/Increase in Net assets:</b>	26,684	81,340
<b>Net assets at beginning of year:</b>	447,114	365,774
<b>Net assets at end of year:</b>	<u>\$ 473,798</u>	<u>\$ 447,114</u>

*See accompanying notes to financial statements*



RICHMOND-PERRINE OPTIMIST CLUB, INC. OF MIAMI, FLORIDA  
STATEMENT OF FUNCTIONAL EXPENSES  
For the year ended June 30, 2021  
with comparative totals for 2020

	PROGRAM SERVICES				SUPPORT SERVICES		
	<u>TRAINING</u>	<u>EDUCATION</u>	<u>YOUTH SERVICES</u>	<u>TOTAL</u>	<u>GENERAL ADMIN</u>	<u>2021 TOTAL</u>	<u>2020 TOTAL</u>
Salaries	6,360	139,226	516,938	662,525	65,524	728,049	815,054
Fringe benefits	<u>550</u>	<u>12,609</u>	<u>53,545</u>	<u>66,704</u>	<u>10,292</u>	<u>76,996</u>	<u>87,924</u>
Total	6,910	151,835	570,484	729,229	75,817	805,045	902,978
Participants' wages stipends & fringes	10,409		13,770	24,179		24,179	21,609
Transportation			1,680	1,680		1,680	2,725
Equipment rentals	46	4,280	5,576	9,902	2,168	12,070	11,010
Field trip admissions			3,135	3,135		3,135	19,803
Program/Operating supplies		959	16,562	17,521	1,270	18,791	17,915
Professional fees	30,831	42,088	16,369	89,287	16,331	105,618	46,418
Telephone	6,916	4,345	15,885	27,146	2,865	30,011	35,552
Conference/Seminars			623	623	62	685	1,205
Office supplies & expenses		2,087	13,729	15,816	4,188	20,004	20,367
Office/Space rental	87		2,017	2,014	208	2,312	1,151
Printing/Publications	174	439	1,347	1,959	266	2,225	1,411
Maintenance & repairs	2,048	2,447	6,736	11,230	16,721	27,951	13,893
Utilities	14,695	14,046	4,545	33,286	3,292	36,578	39,249
Insurance		1,916		1,916	3,339	5,255891	4,891
Special services		2,941	20,741	23,682	25,579	49,261	27,468
Interest				0	4,507	4,507	3,055
Miscellaneous	<u>127</u>	<u>119</u>	<u>603</u>	<u>850</u>	<u>2,325</u>	<u>3,175</u>	<u>682</u>
Total Expenses	<u>72,242</u>	<u>227,501</u>	<u>693,803</u>	<u>993,546</u>	<u>158,936</u>	<u>1,152,482</u>	<u>1,190,882</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, 2021**  
 With comparative totals for year 2020

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CASH FLOWS FROM OPERATING ACTIVITIES

	<u>2021</u>	<u>2020</u>
Changes in net assets	\$ 26,684	\$ 81,340
Adjustment to reconcile change in net assets to net cash provided by operating activities:		
(Increase)/Decrease in grants receivable	(68,976)	95,588
Increase in accounts payable	(20,670)	(5,314)
Increase/(Decrease) in accrued payroll	2,134	2,678
Increase/(Decrease) in other payable	<u>1,432</u>	<u>20,715</u>
Total Adjustments	(86,080)	113,667
<b>Net Cash provided (used) by operating activities</b>	<u>(59,396)</u>	<u>195,007</u>
CASH FLOWS USED IN INVESTING ACTIVITIES:		
<b>Net Cash used in investing activities</b>	<u>0</u>	<u>0</u>
CASH FLOWS FROM FINANCING ACTIVITIES:		
Repayment of bank loan	<u>(43,380)</u>	
<b>Net Cash used in financing activities</b>	(43,380)	<u>0</u>
<b>Net (Decrease)/Increase in cash</b>	(102,776)	195,007
<b>Cash balance beginning of year</b>	426,812	231,805
<b>Cash balance end of year</b>	<u>\$ 324,036</u>	<u>\$ 426,812</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, 2021

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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 is: Charles W. Bethel Jr. -President; Dr. Sammie Burley- 1<sup>st</sup> Vice President; Benecia Townsend- 2<sup>nd</sup> 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; James William -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, 2018. Management does not believe it is exposed to any significant credit risk at this time.

Accrual Basis

The financial statements of Richmond-Perrine Optimist Club Inc. of Miami, Florida 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 2018 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, 2020. 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, 2020, 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**

Crime Prevention

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)

Crime Prevention Program (PCPP/GYDP)

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

West Perrine Community Redevelopment

Funded by Miami-Dade County office of Management and Budget-Community Redevelopment

Naranja Youth Enterprise South (NYES)

Funded by United Way of Miami-Dade.



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

Richmond Perrine Optimist Club, Inc of Miami Florida 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).

**2. RESTRICTION ON NET ASSETS**

Temporarily restricted net assets are available for the following purpose

Periods after June 30, 2021 for programs activities: \$ 272,288

**3. 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 expires on 2021. The future minimum lease payments under the lease at June 30, 2021 are as follows:

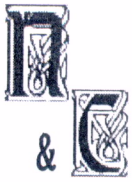
Year	Amount
June 30, 2021	\$ 4,250

**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.

**4. SUBSEQUENT EVENTS**

Subsequent events were evaluated through September 20, 2021, 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.  
Of 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, 2021, 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 September 20, 2021.

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 Richmond-Perrine Optimist Club, Inc. of Miami, Florida's internal control. Accordingly, we do not express an opinion on the effectiveness of Richmond-Perrine Optimist Club, Inc. of Miami, Florida's internal control.

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

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

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 questioned costs as item #2021-01 and #2021-02.

Richmond-Perrine Optimist Club, Inc. of Miami, Florida's Response to Findings

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 questioned costs. Richmond-Perrine Optimist Club, Inc. of Miami, Florida's response was not subjected to the auditing procedures applied in the audit of the financial statements 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 Richmond-Perrine Optimist Club, Inc. of Miami, Florida the organization's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

Miami, Florida  
September 20, 2021

*Nzeribe & Company, PA.*

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, 2021, and have issued our report thereon dated September 20, 2021. 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 13, 2021. 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 2021. 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 20, 2021.

*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 20, 2021



Nzeribe & Company, PA.



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## MANAGEMENT LETTER

September 20, 2021

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 (Organization) for the period ended June 30, 2021, and have issued our report thereon dated September 20, 2021. 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, 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 page 15 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 page 15 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 page 15 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, PA*

Nzeribe & Company, PA



RICHMOND-PERRINE OPTIMIST CLUB, INC. OF MIAMI, FLORIDA  
Schedule of Findings and Recommendations  
For the Year Ended June 30, 2021

NON-COMPLIANCES

**Finding: #2021-01**

**Criteria:** The agency contracts with the funding sources required the agency to provide certain services to clients all through the year. These services include, but not limited to home and school visitations, groups counseling, basic education, to the kids within the program.

**Condition:** We noted that some of these services were not provided all through the year.

**Effect:** The participants in these programs may have received less program services as required by the contracts.

**Cause:** The agency was in lock down for some months due to COVID-19 pandemic.

**Recommendation:** The agency obtains written communication of exemption from the funding sources for these months that services were not performed as required.

**Management Responses:**

*In response to findings #2021-01, the agency does agree with the finding that certain services were not provided as stated in our contract. This has been only due to the Covid-19 pandemic where many services were not conducted as contracted to to reduce the amount of contract with the general population and the possible exposure to Covid-19. We have had to shut down offices in many of our locations due to Covid-19, staff being exposed and/or testing positive themselves. Some staff have not been comfortable with providing services in-person. Therefore, groups and individual sessions have been provided virtually. Moving forward, we have been transitioning back to in-person while still dealing with Covid-19 exposure, infection, and office closures at times. Unfortunately, we will not be exempt from providing services as it will change the scope of service.*

**Finding: #2021-02**

**Condition:** We noted that a case worker could not locate her case files for our testing of the program

**Effect:** Participants in this program may not have received any program services

**Recommendation:** The agency should develop a system to periodically monitor these case worker's files to ensure that actual services were performed

**Management Response:**

*In response to finding #2021-02, the agency will agree to the finding. The agency has been affected by Covid-19 pandemic tremendously, which has certainly altered the way we can provide services. We will take measures to ensure all services are rendered and proper documentation is maintained for each client serviced in this program moving forward.*



