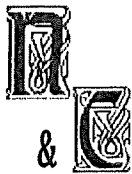


**RICHMOND-PERRINE OPTIMIST CLUB, INC.
OF
MIAMI, FLORIDA
INDEPENDENT AUDITORS'
REPORT ON AUDIT OF FINANCIAL STATEMENTS
For the year ended June 30, 2018**

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NZERIBE & COMPANY, P.A.

Certified Public Accountants

160 NW 176th Street, Suite 200-4
Miami, FL 33169

PHONE: (305) 653-9990

FAX: (305) 653-1222

www.nzeribeandco.com

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, 2018, 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, 2018 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 11, 2018, 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 2017 financial statements, and we expressed an unmodified audit opinion on those audited financial statements in our report dated October 27, 2017. In our opinion, the summarized comparative information presented herein as of and for the year ended June 30, 2017, is consistent, in all material respects, with the audited financial statements from which it has been derived.

Nzeribe & Company, P.A.

Miami, Florida
September 11, 2018

Nzeribe & Company, P.A.

**RICHMOND-PERRINE OPTIMIST
CLUB, INC. OF MIAMI, FLORIDA**
STATEMENT OF FINANCIAL POSITION
For the year ended June 30, 2018
 With comparative totals for year 2017

	<u>2018</u>	<u>2017</u>
ASSETS		
Current Assets:		
Cash	\$ 351,092	\$ 357,013
Due from grantors	185,955	130,710
Other assets	<u>2,131</u>	<u>1,200</u>
Current Assets	539,178	488,923
Non-current Assets:	0	0
TOTAL ASSETS	<u>\$ 539,178</u>	<u>\$ 488,923</u>
LIABILITIES AND NET ASSETS		
Current Liabilities:		
Accounts payable	43,692	28,961
Accrued payroll	36,253	39,913
Loan Payable	<u>43,380</u>	<u>71,430</u>
Current Liabilities	123,325	140,304
Non-current Liabilities:	0	0
TOTAL LIABILITIES	<u>123,325</u>	<u>140,304</u>
NET ASSEST		
Unrestricted	301,831	269,362
Temporarily Restricted	<u>114,022</u>	<u>79,257</u>
TOTAL NET ASSETS	<u>412,853</u>	<u>348,619</u>
TOTAL LIABILITIES AND NET ASSETS	<u>\$ 539,178</u>	<u>\$ 488,923</u>

See accompanying notes to financial statements

**RICHMOND-PERRINE OPTIMIST
CLUB, INC. OF MIAMI, FLORIDA**
STATEMENT OF ACTIVITIES
For The Year Ended June 30, 2018
 With comparative totals for year 2017

UNRESTRICTED NET ASSETS	<u>2018</u>	<u>2017</u>
Support:		
Miami Dade County-Office of Management & Budget- Grants Coordination	\$ 193,142	\$ 210,458
Miami-Dade County School Board	300,316	365,172
The Children's Trust	671,189	652,461
United Way of Miami Dade	70,000	70,000
Contributions	<u>29,605</u>	<u>33,788</u>
 Total Unrestricted Revenue	 1,264,252	 1,331,879
 Net Asset Release from restriction	 <u>34,765</u>	 <u>15,680</u>
 Total Support	 <u>1,299,017</u>	 <u>1,347,559</u>
 EXPENSES:		
Program Services:		
Training	48,414	44,262
Education	283,980	309,835
Youth Service (including crime/drug prevention)	<u>829,097</u>	<u>841,028</u>
	1,161,491	1,195,125
Supporting Services:		
General & Administrative	105,057	110,087
 Total Expenses	 <u>1,266,548</u>	 <u>1,305,212</u>
 Increase in Unrestricted Net Assets	 32,469	 42,347
 TEMPORARY RESTRICTED NET ASSETS:		
Assets restricted for future	69,530	31,360
Net Asset release from restriction	<u>(34,765)</u>	<u>(15,680)</u>
 Incre(Decre) in Temporarily Restricted Net Assets	 34,765	 15,680
 Increase in Net assets:	 67,234	 58,027
 Net assets at beginning of year:	 348,619	 290,592
 Net assets at end of year:	 <u>\$ 415,853</u>	 <u>\$ 348,619</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, 2018
with comparative totals for 2017

	<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>2018 TOTAL</u>	<u>2017 TOTAL</u>
Salaries	5,898	216,282	566,678	788,858	78,019	866,877	899,147
Fringe benefits	<u>850</u>	<u>21,647</u>	<u>71,862</u>	<u>94,359</u>	<u>9,332</u>	<u>103,691</u>	<u>106,124</u>
Total	6,748	237,929	638,540	883,217	87,351	970,568	1,005,271
Participants' wages stipends & fringes	37,613		17,680	55,293		55,293	55,983
Transportation			12,555	12,555		12,555	11,910
Equipment rentals	70	3,846	7,401	11,317	1,112	12,429	9,621
Field trip admissions		900	37,392	38,292	720	39,012	39,118
Program/Operating supplies		495	51,051	51,546	1,543	53,089	48,136
Professional fees	556	4,315	14,095	18,966	1,876	20,842	18,042
Telephone		8,012	15,897	23,908	2,365	26,273	26,006
Conference/Seminars			946	946	94	1,040	2,612
Office supplies & expenses	85	1,122	6,721	7,928	784	8,712	12,922
Office/Space rental	209	2	3,776	3,987	394	4,381	4,379
Printing/Publications		258	1,458	1,715	170	1,885	3,062
Maintenance & repairs		1,087	7,550	8,638	854	9,492	12,012
Utilities		20,418	11,360	31,777	3,143	34,920	36,863
Insurance		1,580	198	1,778	176	1,954	1,971
Special services	2,696	3,965	1,463	8,124	577	8,701	13,260
Interest				0	2,130	2,130	2,508
Miscellaneous	<u>437</u>	<u>53</u>	<u>1,014</u>	<u>1,503</u>	<u>1,769</u>	<u>3,272</u>	<u>1,536</u>
Total Expenses	<u>48,414</u>	<u>283,980</u>	<u>829,097</u>	<u>1,161,491</u>	<u>105,057</u>	<u>1,266,548</u>	<u>1,305,212</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, 2018
With comparative totals for year 2017

CASH FLOWS FROM OPERATING ACTIVITIES

	<u>2018</u>	<u>2017</u>
Changes in net assets	\$ 67,234	\$ 58,027
Adjustment to reconcile change in net assets to net cash provided by operating activities:		
(Increase)/Decrease in grants receivable	(55,245)	30,048
(Decrease)/Increase in accounts payable	14,731	(2,175)
(Increase)/Decrease in other receivables	(931)	0
Increase/(Decrease) in accrued payroll	(3,660)	6,653
Increase/(Decrease) in loan payable	<u>(28,050)</u>	<u>0</u>
Total Adjustments	(73,155)	34,526
Net Cash provided (used) by operating activities	<u>(5,921)</u>	<u>92,553</u>

CASH FLOWS USED IN INVESTING ACTIVITIES:

Net Cash used in investing activities	<u>0</u>	<u>0</u>
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CASH FLOWS FROM FINANCING ACTIVITIES:

Net Cash used in financing activities	<u>0</u>	<u>0</u>
Net (Decrease)/Increase in cash	(5,921)	92,553
Cash balance beginning of year	357,013	264,460
Cash balance end of year	<u>\$ 351,092</u>	<u>\$ 357,013</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, 2018

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, 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 2015 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, 2017. 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, 2017, 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.

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).

3. LOAN PAYABLE

This represents the balance on the \$50,000 line of credit from Total Bank. On June 14, 2018, Richmond Perrine Optimist Club, Inc. renewed an existing \$50,000 line of credit with Total Bank to be drawn upon as needed through February 15, 2021, with an interest rate of 2% above prime. The loan is secured by corporate assets. As of June 30, 2018, \$43,380 of the line of credit had been drawn down and outstanding.

4. RESTRICTION ON NET ASSETS

Temporarily restricted net assets are available for the following purpose
 Periods after June 30, 2018 for programs activities: \$ 114,022

5. 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 2019. The future minimum lease payments under the lease at June 30, 2018 are as follows:

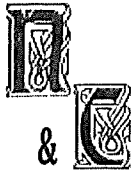
Year	Amount
June 30, 2019	\$ 2,846

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.

6. SUBSEQUENT EVENTS

Subsequent events were evaluated through September 11, 2018, which is the date the financial statements were available to be issued.



NZERIBE & COMPANY, P.A.

Certified Public Accountants

160 NW 176th Street, Suite 200-4
Miami, FL 33169

PHONE: (305) 653-9990

FAX: (305) 653-1222

www.nzeribeandco.com

**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, 2018, 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 11, 2018.

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 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 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 #2018-01.

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.

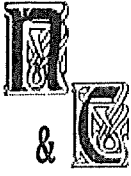
Purpose of this Report

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 11, 2018

Nzeribe & Company, P.A.

Nzeribe & Company, PA



**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, 2018, and have issued our report thereon dated September 11, 2018. 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 24, 2018. 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 2018. 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 11, 2018.

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.

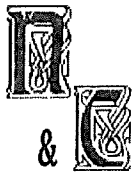
This information is intended solely for the use of Board of Directors and management of Richmond-Perrine Optimist Club, Inc. of Miami, Florida and is not intended to be and should not be used by anyone other than these specified parties.

Very truly yours,

Miami, Florida
September 11, 2018

Nzeribe & Company, P.A.

Nzeribe & Company, P.A.



NZERIBE & COMPANY, P.A.
Certified Public Accountants
160 NW 176th Street, Suite 200-4
Miami, FL 33169

PHONE: (305) 653-9990
FAX: (305) 653-1222
www.nzeribeandco.com

MANAGEMENT LETTER

September 11, 2018

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, 2018, and have issued our report thereon dated September 11, 2018. 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 pages 14-15 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 pages 14-15 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 pages 14-15 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, P.A.

Nzeribe & Company, PA

RICHMOND-PERRINE OPTIMIST CLUB, INC. OF MIAMI, FLORIDA
Schedule of Findings and Recommendations
For the Year Ended June 30, 2018

NON-COMPLIANCES

Finding: #2018-01

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: Case worker's oversight.

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

Management Responses:

Management has set in place training on procedures and documentation of service delivery. In the case of this findings, the one case worker provided Individual and group sessions to clients with the exception of those not in attendance. We do agree that in some files, sessions were not properly documented to show attendance or non-attendance. We will continue to monitor and train on the proper documentation of such in the case notes., hold case workers accountable, and work to reach our expected goal during the program year.