

**South Broward Hospital District
d/b/a Memorial Healthcare System
Single Audit Report and Schedule of
Expenditures of Federal Awards, State Financial Assistance,
Local and Other Entities Awards, and
Supplementary Information and
Schedule of Findings and Questioned Costs
For the Year Ended
April 30, 2024**

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**South Broward Hospital District d/b/a Memorial Healthcare System
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Independent Auditor's Report

To the Board of Commissioners of
South Broward Hospital District d/b/a Memorial Healthcare System

Report on Schedule of Expenditures of Federal Awards, State Financial Assistance, Local and Other Entities Awards

Opinion

We have audited the accompanying Schedule of Expenditures of Federal Awards, State Financial Assistance, Local and Other Entities Awards of South Broward Hospital District d/b/a Memorial Healthcare System (the System) for the year ended April 30, 2024, and the related notes (the Schedule).

In our opinion, the Schedule referred to above presents fairly, in all material respects, the expenditures of Federal Awards, State Financial Assistance, Local and Other Entities Awards of the System for the year ended April 30, 2024, in accordance with accounting principles generally accepted in the United States of America.

Basis for Opinion

We conducted our audit 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; the audit requirements of Title 2 U.S. *Code of Federal Regulations* (CFR) Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* and Title 45 CFR Part 74, Appendix E, *Principles for Determining Cost Applicable to Research and Development Under Grants and Contracts with Hospitals* (Uniform Guidance) and Chapter 10.550, Rules of the Auditor General. Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Schedule section of our report.

We are required to be independent of the System and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

Responsibilities of Management for the Schedule

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

Auditor's Responsibilities for the Audit of the Schedule

Our objectives are to obtain reasonable assurance about whether the Schedule as a whole is free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with generally accepted auditing standards, *Government Auditing Standards*, and the Uniform Guidance and Chapter 10.550, Rules of the Auditor General, will always detect a material misstatement when it exists. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Misstatements are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment made by a reasonable user based on the Schedule.

In performing an audit in accordance with generally accepted auditing standards, *Government Auditing Standards*, the Uniform Guidance, and Chapter 10.550, Rules of the Auditor General, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material misstatement of the Schedule, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the Schedule.
- Obtain an understanding of internal control relevant to the audit 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 System's internal control. Accordingly, no such opinion is expressed.
- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the Schedule.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit, significant audit findings, and certain internal control-related matters that we identified during the audit.

Other Matters

Other Information

Our audit was conducted for the purpose of forming an opinion on the Schedule. The accompanying Actual Expenses and Revenue Schedule, Schedule of Bed-Day Availability Payments, Schedule of State Earnings, and Schedule of Related Party Transaction Adjustments are presented for purposes of additional analysis as required by the State of Florida Department of Children and Families Community Substance Abuse and Mental Health Services Grants and are not a required part of the Schedule. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the Schedule. The information has been subjected to the auditing procedures applied in the audit of the Schedule and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the Schedule or to the Schedule itself, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the information is fairly stated, in all material respects, in relation to the Schedule as a whole.

ZOMMA Group, LLP
Coral Gables, FL

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Independent Auditor's Report on Compliance for Each Major Federal Program and State Project on Internal Control Over Compliance Required by the Uniform Guidance and Chapter 10.550, Rules of the Auditor General

To the Board of Commissioners of
South Broward Hospital District d/b/a Memorial Healthcare System

Report on Compliance for Each Major Federal Program and State Project

Opinion on Each Major Federal Program and State Project

We have audited South Broward Hospital District d/b/a Memorial Healthcare System's (the System) compliance with the types of compliance requirements described in the *OMB Compliance Supplement*, and the requirements described in the Department of Financial Services' *State Projects Compliance Supplement*, that could have a direct and material effect on each of the System's major Federal programs and State projects for the year ended April 30, 2024. The System's major Federal programs and State projects are identified in the summary of auditor's results section of the accompanying Schedule of Findings and Questioned Costs.

In our opinion, the System complied, in all material respects, with the types of compliance requirements referred to above that could have a direct and material effect on each of its major Federal programs and State projects for the year ended April 30, 2024.

Basis for Opinion on Each Major Federal Program and State Project

We conducted our audit of compliance 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; the audit requirements of Title 2 U.S. Code of Federal Regulations (CFR) Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* and Title 45 CFR Part 74, Appendix E, *Principles for Determining Cost Applicable to Research and Development Under Grants and Contracts with Hospitals* (Uniform Guidance); and Chapter 10.550, Rules of the Auditor General. Our responsibilities under those standards and the Uniform Guidance are further described in the Auditor's Responsibilities for the Audit of Compliance section of our report.

We are required to be independent of the System and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion on compliance for each major Federal program and State project. Our audit does not provide a legal determination of the System's compliance with the compliance requirements referred to above.

Responsibilities of Management for Compliance

Management is responsible for compliance with the requirements referred to above and for the design, implementation, and maintenance of effective internal control over compliance with the requirements of laws, statutes, regulations, rules and provisions of contracts or grant agreements applicable to the System's Federal programs and State projects.

Auditor's Responsibilities for the Audit of Compliance

Our objectives are to obtain reasonable assurance about whether material noncompliance with the compliance requirements referred to above occurred, whether due to fraud or error, and express an opinion on the System's compliance based on our audit. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with generally accepted auditing standards, *Government Auditing Standards*, the Uniform Guidance, and Chapter 10.550, Rules of the Auditor General will always detect material noncompliance when it exists. The risk of not detecting material noncompliance resulting from fraud is higher than for that resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Noncompliance with the compliance requirements referred to above is considered material if there is a substantial likelihood that, individually or in the aggregate, it would influence the judgment made by a reasonable user of the report on compliance about the System's compliance with the requirements of each major Federal program and State project as a whole.

In performing an audit in accordance with generally accepted auditing standards, *Government Auditing Standards*, the Uniform Guidance, and Chapter 10.550, Rules of the Auditor General, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material noncompliance, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the System's compliance with the compliance requirements referred to above and performing such other procedures as we considered necessary in the circumstances.
- Obtain an understanding of the System's internal control over compliance relevant to the audit in order to design audit procedures that are appropriate in the circumstances and to test and report on internal control over compliance in accordance with the Uniform Guidance, but not for the purpose of expressing an opinion on the effectiveness of the System's internal control over compliance. Accordingly, no such opinion is expressed.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and any significant deficiencies and material weaknesses in internal control over compliance that we identified during the audit.

Report on Internal Control Over Compliance

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

Our consideration of internal control over compliance 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 compliance that might be material weaknesses or significant deficiencies. We did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified.

Our audit was not designated for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, no such opinion is expressed.

The purpose of this report on internal control over compliance is solely to describe the scope of our testing of internal control over compliance and results of that testing based on the requirements of the Uniform Guidance and Chapter 10.550, Rules of the Auditor General. Accordingly, this report is not suitable for any other purpose.

ZOMMA Group, LLP
Coral Gables, FL

**South Broward Hospital District d/b/a Memorial Healthcare System
Schedule of Expenditures of Federal Awards, State Financial Assistance,
Local and Other Entities Awards
For the Year Ended April 30, 2024**

Federal Agency / Passed Through Agency	Program Title	CFDA Number**	Contract Number	Expenditures		
				Direct Award	Indirect Award	Total
FEDERAL AWARDS						
U.S. Department of Health & Human Services						
<i>Passed through North Broward Hospital District</i>	Consolidated Health Centers	93.224	Unknown	\$ 124,656	\$ 124,656	\$ 124,656
<i>Passed through OIC of Broward County Inc.</i>	Teenage Pregnancy Prevention Program (PAUSE)	93.297	1 TPIAH000254-01-01	165,005	165,005	165,005
<i>Passed through NIH, Alliance for Clinical Trials in Oncology Foundation & Partners</i>	Cancer Treatment Research	93.395	1UG1CA189823-01	65,050	65,050	65,050
<i>Passed through NIH, Florida Association of Pediatric Tumor Programs, Inc.</i>	Cancer Control	93.399	Unknown	86,695	86,695	86,695
<i>Passed through State of Florida Department of Health</i>	Injury Prevention and Control Research and State and Community Based Programs	93.136	BW756	76,154	76,154	76,154
<i>Passed through Broward Regional Health Planning Council</i>	Maternal, Infant, & Early Childhood Home Visiting Program	93.505	NFP-MHS 22-23	175,846	175,846	175,846
<i>Substance Abuse and Mental Health Services Administration</i>	Solutions and Opportunities for Uplifting Life	93.696	1H79SM086844-01	1,197,587	1,197,587	1,197,587
<i>Passed through Broward Healthy Start Coalition, Inc.</i>	Medical Assistance Program	93.778	MHS22HS	75,194	75,194	75,194
<i>Passed through Broward Healthy Start Coalition, Inc.</i>	Medical Assistance Program	93.778	MHS23HS	1,026,219	1,026,219	1,026,219
<i>Passed through DCF, Broward Behavioral Health Coalition, Inc.</i>	State Opioid Response Grants	93.788	34368-22	1,881,211	1,881,211	1,881,211
<i>Passed through Broward County Board of Commissioners</i>	HIV Emergency Relief Project Grant	93.914	21-CP-HCS-8312-RW-01	803,561	803,561	803,561
<i>Passed through Broward County Board of Commissioners</i>	Health Literacy Program	93.137	22-CP-HCS-8312-HL-01	20,582	20,582	20,582
<i>Passed through State of Florida Department of Health</i>	HIV Prevention Activities - Health Dept. Based	93.940	CODPK	146,130	146,130	146,130
<i>Passed through DCF, Broward Behavioral Health Coalition, Inc.</i>	Block Grants for Community Mental Health Services	93.958	34368-22	2,296,030	2,296,030	2,296,030
<i>Passed through DCF, United Way of Broward County Inc.,</i>	Block Grant for Prevention and Treatment of Substance Abuse	93.959	65301	610,353	610,353	610,353
<i>Passed through DCF, Broward Behavioral Health Coalition, Inc.</i>	Block Grant for Prevention and Treatment of Substance Abuse	93.959	34368-22	2,161,416	2,161,416	2,161,416
<i>Passed through Broward Healthy Start Coalition, Inc.</i>	Maternal and Child Health Services Block Grant	93.994	MHS22HS	175,453	175,453	175,453
<i>Passed through Broward Healthy Start Coalition, Inc.</i>	Maternal and Child Health Services Block Grant	93.994	MHS23HS	160,144	160,144	160,144
<i>Passed through State of Florida Department of Health</i>	Maternal and Child Health Services Block Grant	93.994	COQVO	255,675	255,675	255,675
	Total U.S. Department of Health & Human Services			1,197,587	10,305,374	11,502,961
Federal Emergency Management Agency						
<i>Passed through State of Florida Division of Emergency Management</i>	COVID-19 Public Assistance Program	97.036	Z2024	22,429,225	22,429,225	22,429,225
	Total Federal Emergency Management Agency			22,429,225	22,429,225	22,429,225
	Total Federal Awards			\$ 1,197,587	\$ 32,734,599	\$ 33,932,186

** All programs are grouped and totaled by CFDA / CSFA.

Continued on next page

The accompanying notes are an integral part of this Schedule.

**South Broward Hospital District d/b/a Memorial Healthcare System
Schedule of Expenditures of Federal Awards, State Financial Assistance,
Local and Other Entities Awards
For the Year Ended April 30, 2024**

Federal Agency / Passed Through Agency	Program Title	CSFA Number**	Contract Number	Expenditures				
				Direct Award	Indirect Award	Total		
STATE PROJECTS								
<u>Passed through Broward Healthy Start Coalition, Inc.</u>	HSTART & Fatherhood	64.131	MHS23HS	\$	\$	111,286	\$	111,286
						111,286		111,286
	Total Broward Healthy Start Coalition, Inc.					111,286		111,286
<u>Department of Children and Families</u>	Healthy Families Broward	N/A	BHSC HFB 23-24 MHS			225,375		225,375
						225,375		225,375
	Total Florida Department of Children and Families					225,375		225,375
<u>State of Florida Department of Health</u>	Trauma Center Financial Support	64.075	MOU TRA11			233,910		233,910
						233,910		233,910.0
	Children's Specialty Health Care - Contracted	64.076	COQAF			106,449		106,449
						106,449		106,449
	Telehealth Minority Maternity Care Pilot Program	64.052	CM072			326,560		326,560
						326,560		326,560
	Total State of Florida Department of Health					666,919		666,919
	Total State Projects					892,294	111,286	1,003,580
LOCAL GOVERNMENT AWARDS								
<u>Broward County Commissioners</u>	Consumer Support Project	N/A	22-CP-HCS-0126-01			432,330		432,330
	Psychiatric Inpatient Services	N/A	22-CP-HCS-0126-01			1,236,459		1,236,459
	Adult Mental Health Program	N/A	22-CP-HCS-0126-01			315,960		315,960
						1,984,749		1,984,749
	Primary Care Services	N/A	19-CP-HCS-8312-01			4,987,957		4,987,957
						4,987,957		4,987,957
	Behavioral Health -Substance Abuse	N/A	19-CP-CSA-8312-01			262,737		262,737
						262,737		262,737
	Total Broward County Commissioners					7,235,443		7,235,443
<u>Children Services Council of Broward County</u>	CSC Youth Force Program	N/A	20-2170			513,415		513,415
						513,415		513,415
	CSC Youth Force PYD	N/A	20-2172			253,861		253,861
						253,861		253,861
	New DAY Program	N/A	22-2176			644,784		644,784
						644,784		644,784
	Family TIES Program	N/A	19-2178			950,817		950,817
						950,817		950,817
	Teen REACH Program	N/A	19-2179			428,083		428,083
						428,083		428,083
	Supporting MOMS Program	N/A	19-2177			738,101		738,101
						738,101		738,101
	CSC HEAL	N/A	21-2174			559,357		559,357
						559,357		559,357
	Behavioral Respite & Engagement for At-Risk-Kids (BREAK)	N/A	21-2173			114,063		114,063
						114,063		114,063
	Healthy Youth Transition	N/A	20-2171			744,557		744,557
						744,557		744,557
	Maximizang Out-of-School Time	N/A	22-2175			131,856		131,856
						131,856		131,856
	Total Children Services Council of Broward County					5,078,894		5,078,894
	Total Local Government Awards					\$ 12,314,337	\$	\$ 12,314,337

** All programs are grouped and totaled by CFDA / CSFA.

Continued on next page

South Broward Hospital District d/b/a Memorial Healthcare System
Schedule of Expenditures of Federal Awards, State Financial Assistance,
Local and Other Entities Awards
For the Year Ended April 30, 2024

Agency / Passed Through Agency	Program Title	CFDA/CSFA Number**	Contract Number	Expenditures		
				Direct Award	Indirect Award	Total
OTHER ENTITIES AWARDS						
<u>KID INC Kinship Initiatives Support Services (KISS)</u>	Kids in Distress	N/A	KID-MHS-20-1	\$ 284,086	\$	\$ 284,086
				284,086		284,086
<u>Broward Healthy Start Coalition</u>	Project HOPE	N/A	HOPE2022MHS	54,772		54,772
				54,772		54,772
<u>City of West Park</u>	Families Matter	N/A	Unknown	65,307		65,307
	Youth Force	N/A	Unknown	133,999		133,999
				199,306		199,306
<u>Girls and Boys Club</u>	Case Management Services	N/A	Unknown	16,454		16,454
				16,454		16,454
<u>Essential Hospital Association</u>	Improving Obsteric Outcomes	N/A	27-1021-011	15,000		15,000
				15,000		15,000
<u>Broward County Public School</u>	Childrens Mental Health	N/A	34368-BSC	78,701		78,701
				78,701		78,701
<u>Passed through DCF, Broward Behavioral Health Coalition, Inc.</u>	Block Grants for Community Mental Health Services	N/A	34368-22		416,667	416,667
					416,667	416,667
<u>State of Florida Department of Health</u>	Primary Care Services	N/A	BW744	151,917		151,917
				151,917		151,917
<u>Lilly USA, LLC</u>	Patients with Solid Tumors	N/A	A-33710	22,239		22,239
				22,239		22,239
<u>FADAA</u>	MAT Program	N/A	Unknown	5,272		5,272
				5,272		5,272
<u>United Way</u>	Publix Last Resort Emergency Fund			7,664		7,664
	Teens & Fentanyl Dangers	N/A	Unknown	25,000		25,000
				32,664		32,664
	Total Other Entities Awards			860,411	416,667	1,277,078
	Total Award Expenditures Per Schedule FY 2024			\$ 15,264,629	\$ 33,262,552	\$ 48,527,181

** All programs are grouped and totaled by CFDA / CSFA.

**South Broward Hospital District d/b/a Memorial Healthcare System
Notes to the Schedule of Expenditures of Federal Awards,
State Financial Assistance, Local and Other Entities Awards
For the Year Ended April 30, 2024**

Note 1 Purpose of the Schedule

The accompanying Schedule of Expenditures of Federal Awards, State Financial Assistance Local, and Other Entities Awards, hereafter referred to as “the Schedule,” of South Broward Hospital District d/b/a Memorial Healthcare System (the System) is supplementary information and is an important part of the reporting package required by:

- Title 2 U.S. Code of Federal Regulations (CFR) Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* and Title 45 CFR Part 74, Appendix E, *Principles for Determining Cost Applicable to Research and Development Under Grants and Contracts with Hospitals* (Uniform Guidance).
- Chapter 10.550, Rules of the Auditor General for Local Government Entity Audits, State of Florida and Chapter 215.97, Florida Statutes and Department of Financial Services Rules, Chapter 69I-5, Florida Administrative Code.

As a result, some amounts presented in the Schedule may differ from amounts presented in, or used in the presentation of the Schedule of the System.

The Schedule includes the grant activities for the System for the year ended April 30, 2024. The auditor is required to determine and provide an opinion on whether the Schedule is presented fairly, in all material respects, in relation to the Schedule as a whole. Further, the information in the Schedule serves as the primary basis for the auditor’s major programs, which is a key component of performing a single audit. The Schedule also provides assurance to those agencies that award financial assistance, that their programs or grants are included in the audit.

Note 2 Summary of Significant Accounting Policies

Basis of Presentation

The information in the Schedule is presented in accordance with the Uniform Guidance and Chapter 10.550, Rules of the Auditor General. The Schedule, at a minimum, entails the following:

1. Listing of individual Federal, State, Local, and Other Entities programs by awarding agency for which the System expended funds for the year ended April 30, 2024
2. Total Federal, State, Local, and Other Entities awards expended for the year ended April 30, 2024
3. Catalog of Federal Domestic Assistance (CFDA) and Catalog of State Financial Assistance (CSFA) number for each program that had expenditures for the year ended April 30, 2024
4. The name of the pass-through entity and the identifying number assigned by the pass-through entity for awards received as a subrecipient
5. The total amount provided to subrecipients from each Federal, State, and Local program, if any
6. Notes that describe the significant accounting policies used in preparing the Schedule and notes indicating the indirect cost rate applied

**South Broward Hospital District d/b/a Memorial Healthcare System
Notes to the Schedule of Expenditures of Federal Awards,
State Financial Assistance, Local and Other Entities Awards
For the Year Ended April 30, 2024**

Note 2 Summary of Significant Accounting Policies (continued)

Basis of Presentation (continued)

Reporting Entity

The System's reporting entity is described in Note 1 of the Schedule. The Schedule includes all Federal and State assistance programs administered by the System during the year ended April 30, 2024, that are subject to a Uniform Guidance and State Single audit.

Basis of Accounting

The expenditures presented on the Schedule are reported on the accrual basis of accounting in accordance with accounting principles generally accepted in the United States of America and following the Uniform Guidance and Chapter 10.550, Rules of the Auditor General, wherein certain types of expenditures are unallowable or have conditions or limits as far as the reimbursement.

- Indirect Costs – The Schedule includes a portion of allocated costs from a federally approved indirect cost rate plan. The System did not elect to use the 10% de minimis cost rate.
- Matching Costs – All expenditures are recorded based on funded amounts, while additional costs, such as matching costs, are not included in the Schedule.
- Capital Costs – The System records grant funds restricted for the acquisition of capital assets as non-operating revenue in the accounting period in which they are earned and become measurable.

Because the Schedule presents only a selected portion of the operations of the System, it is not intended to and does not present the financial position, changes in net assets or cash flows of the System.

Note 3 Pass-Through Federal and State Assistance

- The majority of the System's Federal assistance is received from pass-through entities and are identified as such on the Schedule. State Funds are typically directly awarded from the State but can also be awarded through a pass-through entity.
- The System records expenditures of Federal programs and State awards when paid in cash to a pass-through entity (Subrecipients of the District). For the year ended April 30, 2024, the System did not pass-through any funds to sub-recipients as reflected on the Schedule.

**South Broward Hospital District d/b/a Memorial Healthcare System
Notes to the Schedule of Expenditures of Federal Awards,
State Financial Assistance, Local and Other Entities Awards
For the Year Ended April 30, 2024**

Note 4 Federal Programs and State Awards Not Subject to a Uniform Guidance Audit

Matching Resources and Maintenance of Effort amounts for Federal programs and State project as well as vendor-relationship specified contracts, are listed on the Schedule, but are not included when computing the threshold for single audit requirements totals.

State Contracts on the Schedule, not Subject to a Uniform Guidance Audit or Section 215.97, F.S:

- BW744 – State of Florida Department of Health – Vendor relationship
- 34368-22 - Broward Behavioral Health Coalition, Inc. – Not subject to Uniform Guidance Audit or Section 215.97, F.S.

Note 5 Program Clusters

The U.S. Office of Management and Budget Compliance Supplement defines a cluster of programs as a grouping of closely related programs that share common compliance requirements. There were programs that met this criterion for the current year.

Note 6 Contingencies

Grant monies received and disbursed by the System are for specific purposes subject to review by grantor agencies. Such reviews may result in requests for reimbursement due to unallowable expenditures. Based on prior experience, the System does not believe that such unallowances, if any, would have a material effect on the financial position of the System. As of April 30, 2024, management is not aware of any material questioned or unallowable costs as a result of grant audits in process or completed.

Note 7 State of Florida Department of Children and Families

The State of Florida Department of Children and Families requires the accompanying Actual Expenses and Revenue Schedule, Schedule of Bed-Day Availability Payments, Schedule of State Earnings, and Schedule of Related Party Transaction Adjustments be presented for their contract year ending June 30, 2023.

Note 8 Subsequent Event

Subsequent events have been evaluated through XXXX, which is the date the Schedule was available to be issued. Subsequent to April 30, 2024, the System recognized approximately \$76,152,000 of additional COVID-19 related relief funds that were obligated by FEMA after the year ended.

**South Broward Hospital District d/b/a Memorial Healthcare System
 Schedule of Findings and Questioned Costs
 For the Year Ended April 30, 2024**

Part I – Summary of Auditor’s Results

Financial Statements Section

The auditor’s report and opinion on the Schedule and report on compliance and internal control based on the audit of the Schedule were prepared by other auditors.

Type of auditor's report issued (unmodified, qualified, adverse, or disclaimer).

Unmodified

Internal control over financial reporting:

Material weakness(es) identified?

_____ Yes X No

Significant deficiency(ies) identified that are not considered to be material weaknesses?

_____ Yes X None reported

Noncompliance material to the schedule noted?

_____ Yes X No

Federal Awards and State Financial Assistance Section

Type of auditor's report issued on compliance for major programs unmodified, qualified, adverse, or disclaimer).

Unmodified

Internal control over major programs:

Material weakness(es) identified?

_____ Yes X No

Significant deficiency(ies) identified that are not considered to be material weaknesses?

_____ Yes X None reported

Any audit findings disclosed that are required to be reported in accordance with 2 CFR section 200.516(a) of the Uniform Guidance?

_____ Yes X No

**South Broward Hospital District d/b/a Memorial Healthcare System
Schedule of Findings and Questioned Costs (Continued)
Year Ended April 30, 2024**

Part I – Summary of Auditor’s Results (continued)

Federal Awards and State Financial Assistance Section (continued)

Identification of major Federal programs / State projects:

CFDA Number(s)	Name of Federal Program or Cluster
93.696	Solutions and Opportunities for Uplifting Life
93.778	Medical Assistance Program
93.914	HIV Emergency Relief Project Grant
97.036	COVID-19 Public Assistance Program

CSFA Number(s)	Name of State Project
n/a	Healthy Families Broward
64.052	Telehealth Minority Maternity Care Pilot Program

Dollar threshold used to distinguish between Type A and Type B programs:

- Federal Programs \$ 1,017,966
- State Financial Assistance \$ 300,000

Auditee qualified as low-risk auditee for Federal purposes? X Yes No

Part II – Financial Statement Findings Section

This section identifies the significant deficiencies, material weaknesses, fraud, illegal acts, violation of provisions of contracts and grant agreements, and abuse related to the Schedule for Government Auditing Standards that require reporting in a Uniform Guidance, Chapter 10.550, Rules of the Auditor General and *Government Auditing Standards* audit.

- **No matters were reported.**

**South Broward Hospital District d/b/a Memorial Healthcare System
Schedule of Findings and Questioned Costs (Continued)
Year Ended April 30, 2024**

Part III – Federal Awards Findings and Questioned Cost Section

This section identifies the audit findings required to be reported by the Uniform Guidance and Florida Statute Section 215.98(8)(i) and 215.97 (e) and Chapter 10.554 (1)(1) 4, Rules of the Auditor General (for example, material weaknesses, significant deficiencies, and material instances of noncompliance, including questioned costs), as well as any abuse findings involving federal awards or state financial assistance that are material to a major Federal program or State project.

- **No matters were reported.**

Part IV – Other Matters

Corrective Action Plan – Current Year Findings

This section is intended to address each audit finding included in the current year auditor's reports.

- No corrective plan per 2 CFR sections 200.511(a) and 200.511(c) of the Uniform Guidance Section .315, AG Rule 10.557 (3)(e) 6 and Section 215.97(8)(i), Florida Statutes, is required because there were no audit findings related to Federal programs or State projects.

**Summary Schedule of Prior Audit Findings – Federal programs and
State projects**

This section reports the status of any audit findings included in the prior audit's Schedule of findings and questioned costs related to Federal awards. The summary Schedule also includes audit findings reported in the prior audit's summary Schedule of prior audit findings except audit findings listed as corrected or no longer valid or not warranting further action.

- No Summary of Prior Audit Findings per Uniform Guidance Subpart F 200.516 and AG Rules 10.557 (3)(e) 5 is required because there were no prior audit findings related to Federal programs or State projects.

Supplementary Information

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**South Broward Hospital District d/b/a Memorial Healthcare System
Schedule of Bed-Day Availability Payments
For the Contract Year Ended June 30, 2023**

Program	Cost Center	State Contracted Rate	Total Units of Service Provided	Total Units of Service Paid for by 3rd Party		Eligible for Payment by Department	Amount Paid for Services by the Department	Maximum \$ Value of Units in Column F	Amount Owed to Department (G-H or \$0, whichever is greater)
				Contracts, Local Govt. or State Agencies	Other Agencies				
A	B	C	D	E	(D-E) F	G	(F x C) H	I	
Children's Mental Health	Crisis Stabilization Unit	-	-	-	-	-	-	-	-
Adult Mental Health	Crisis Stabilization Unit	-	-	-	-	-	-	-	-
Children's Substance Abuse	Substance Abuse Detox	\$ 369.29	2,190	515	1,675	\$ 190,055	\$ 618,690	-	-
Adult Substance Abuse	Substance Abuse Detox	-	-	-	-	-	-	-	-
Adult Mental Health	Short-term Residential Treatment	-	-	-	-	-	-	-	-

Total Amount Owed to Department = \$ -

South Broward Hospital District d/b/a Memorial Healthcare System
Schedule of State Earnings
For the Contract Year Ended June 30, 2023

Total Expenditures (Line 1)	\$ 7,413,810
Less Other State and Federal Funds (Line 2)	-
Less Non-Match SAMH Funds (Line 3)	(5,062,849)
Less Unallowable Costs per 65E-14, F.A.C. (Line 4)	-
Total Allowable Expenditures (Line 5: Sum of lines 1, 2, 3, and 4)	2,350,961
Maximum Available Earnings (Line 6: Line 5 times 75%)	1,763,221
Amount of State Funds Requiring Match (Line 7)	562,595
Amount Due to Department (Line 6 - Line 7 or \$0, whichever is less)	\$ -

This computation determines whether local match requirements (as stated in the Department of Children and Families Substance Abuse and Mental Health Contract) have been satisfied. The computation of allowable matching is governed by Chapter 65E-14 Community Substance Abuse & Mental Health Services - Financial Rules.

**South Broward Hospital District d/b/a Memorial Healthcare System
 Schedule of Related Party Transaction Adjustments
 For the Contract Year Ended June 30, 2023**

	Related Party	Allocation of Related Party Transactions Adjustment				
		State-Designated Cost Centers				
		1	2	3	Total
Revenues From Grantee						
Rent	XXX					
Services	XXX					
Interest	XXX					
Other	XXX					
Total Revenue From Grantee	XXX					NOT APPLICABLE
Expenses Associated with Grantee Transactions						
Personnel Services	YYY					
Depreciation	YYY					
Interest	YYY					
Other	YYY					
Total Associated Expenses	YYY					
Related Party Transaction Adjustment	<u>ZZZ</u>	<u>ZZZ</u>	<u>ZZZ</u>	<u>ZZZ</u>	<u>ZZZ</u>	<u>ZZZ</u>

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