

# **Palm Breeze Youth Services & City of Gainesville, Florida**

## **Independent Accountants' Report on Applying Agreed upon Procedures**

**For the Period October 1, 2015 through December 31, 2018**



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**INDEPENDENT ACCOUNTANTS’ REPORT ON APPLYING AGREED UPON PROCEDURES**

Palm Breeze Youth Services & City of Gainesville, Florida

We have performed the procedures enumerated below, which were specified and agreed to by Palm Breeze Youth Services (the “responsible party”) & City of Gainesville, Florida (the “specified party”) on the cash receipts, cash disbursements, and mentoring classes for the period October 1, 2015 through December 31, 2018. The responsible party’s management is responsible for providing bank statements, support for cash receipts, support for cash disbursements, and mentoring session lists and supporting material. The sufficiency of these procedures is solely the responsibility of the specified party and responsible party. Consequently, we make no representation regarding the sufficiency of the procedures described below either for the purpose for which this report has been requested or for any other purpose.

Our procedures and findings are as follows:

<b>Procedure</b>	<b>Procedure Description</b>	<b>Findings</b>
<b>General Procedures</b>		
1)	Obtain the bank statements from Palm Breeze Youth Services for the account ending in 1698 at Center State Bank/Harbor Community Bank for the period and report the bank account numbers for which statements have been provided and the period covered by the statements provided.	See Schedule A
<b>Cash Receipts Procedures</b>	Using the bank statements provided by Palm Breeze Youth Services for the specified account in procedure 1, we will perform the following procedures:	
2)	Report the date and amount of all cash receipts recorded in the bank statements for the period.	See Schedule B

Procedure	Procedure Description	Findings
3)	<p>Obtain the supporting documentation that is available for all cash receipts for the period to identify the documented source of the receipt. Report on the nature of each cash receipt in the following categories:</p> <ul style="list-style-type: none"> <li>a. Private donation,</li> <li>b. Government donation,</li> <li>c. Grant funding,</li> <li>d. Other receipt,</li> <li>e. Could not be determined, or</li> <li>f. No documentation provided.</li> </ul>	See Schedule B for details
4)	<p>For any private or government donations identified in procedure 3, obtain the supporting documentation available to establish whether any donor restrictions apply. Report on each donation in the following categories:</p> <ul style="list-style-type: none"> <li>a. Donor restriction applies,</li> <li>b. Donor restriction does not apply, or</li> <li>c. Could not be determined.</li> </ul>	See Schedule B for details
5)	<p>For any non-private donations, report the name of the donating entity. Names of private individual donors will not be reported.</p>	See Schedule B for details
<b>Cash Disbursement Procedures</b>	<p>Using the bank statements and supporting documents provided by Palm Breeze Youth Services for the specified account in procedure 1, we will perform the following procedures:</p>	
6)	<p>Report the date, amount, and payee of all cash disbursements recorded in the bank statements for the period.</p>	See Schedule C for details
7)	<p>Report each payee's known relationship with City of Gainesville or Palm Breeze Youth Services, if known, and report whether any of the payees were employees of the City, based on an employee list provided by the City, at the date the payment was made.</p>	See Schedule C for details
8)	<p>For all disbursements identified in procedure 6, report on what supporting documentation (eg, invoice, receipt, contract, purchase order, etc.) could be provided or if no supporting documentation could be provided.</p>	See Schedule C for details

Procedure	Procedure Description	Findings
9)	<p>Obtain the supporting documentation that is available for all cash disbursements identified in procedure 6, to establish the nature of the disbursement. Report on the nature of each cash disbursement in the following categories:</p> <ul style="list-style-type: none"> <li>a. Salaries/wages and payroll related,</li> <li>b. Utilities, telephone, rent or insurance,</li> <li>c. Facilities, facility upgrades, or equipment,</li> <li>d. Repairs and maintenance,</li> <li>e. Event food or supplies,</li> <li>f. Travel or fuel/mileage,</li> <li>g. Cash withdrawal,</li> <li>h. Other disbursement, or</li> <li>i. Could not be determined.</li> </ul>	See Schedule C for details
10)	<p>For the supporting documentation received for procedure 9, report on the source of the supporting documentation in the following categories:</p> <ul style="list-style-type: none"> <li>a. External third party support,</li> <li>b. Internally generated support, or</li> <li>c. Supported by a verbal explanation.</li> </ul>	See Schedule C for details
11)	<p>Inquire with relevant personnel of Palm Breeze Youth Services to identify their processes for processing disbursements. Report a list of controls identified in the processes as described.</p>	Inquired; no response received
12)	<p>For all disbursements identified in procedure 6, determine whether there is evidence that the controls identified in procedure 11 were performed as designed. Report the results of each disbursement as follows:</p> <ul style="list-style-type: none"> <li>a. Evidence the control was performed as designed,</li> <li>b. No evidence the control was performed as designed, or</li> <li>c. Could not be determined.</li> </ul>	Inquired; no response received to procedure 11 therefore this procedure could not be performed

Procedure	Procedure Description	Findings
13)	<p>For all bank accounts inspected, obtain from the bank a listing of authorized check signatories during the period. For all disbursements identified in procedure 6, determine whether checks were only approved by these authorized signatories. Report on all disbursements as follows:</p> <ul style="list-style-type: none"> <li>a. Check approved by an authorized signatory,</li> <li>b. Check not approved by an authorized signatory,</li> <li>c. N/A – disbursement is not a check, or</li> <li>d. Could not be determined.</li> </ul>	Account closed as of the date of our procedures; signatories information from the bank was not available
14)	<p>For any salaries/wages disbursements identified in procedure 6, obtain the supporting documentation available to determine whether someone other than the recipient of the salaries/wages had signed the check/authorized the disbursement. Report on the authorization of the salary/wages disbursement as follows:</p> <ul style="list-style-type: none"> <li>a. Authorized by someone other than the recipient,</li> <li>b. Only authorized by the recipient, or</li> <li>c. Could not be determined.</li> </ul>	See Schedule C for details
<b>Mentoring Classes</b>		
15)	<p>Inquire with relevant personnel of Palm Breeze Youth Services to identify the dates on which mentoring classes had taken place during the period. Report all the dates of the classes identified. For each mentoring class identified, determine whether a class log/attendee list and class agenda were maintained. Report as follows:</p> <ul style="list-style-type: none"> <li>a. Class log/attendee list could be provided, or</li> <li>b. Class log/attendee list could not be provided.</li> <li>c. Class agenda could be provided, or</li> <li>d. Class agenda could not be provided.</li> </ul>	Per inquiry, we found that no mentoring classes were performed by Palm Breeze Youth Services. Palm Breeze Youth Services provided the use of their bank account to facilitate mentoring classes performed by Reichert House Youth Academy.

This agreed-upon procedures engagement was conducted in accordance with attestation standards established by the American Institute of Certified Public Accountants. We were not engaged to, and did not conduct an examination or review, the objective of which would be the expression of an opinion or conclusion, on the cash receipts, cash disbursements, and mentoring classes. Accordingly, we do not express such an opinion or conclusion. Had we performed additional procedures, other matters might have come to our attention that would have been reported to you.

This report is intended solely for the information and use of the specified party and responsible party, and is not intended to be and should not be used by anyone other than the specified party and responsible party.

*Carly Riggs & Ingram, L.L.C.*

Gainesville, Florida  
February 11, 2020

## SCHEDULE A

Results #1 – We obtained the bank statements from Palm Breeze Youth Services for the account ending in 1698 at Center State Bank/Harbor Community Bank for the period and reported below the bank account numbers for which statements have been provided and the period covered by the statements provided.

<b>Bank Name:</b>	<b>Account Number:</b>	<b>Name on Statement:</b>	<b>Date of Statement:</b>
Harbor Community Bank	11361698	Palm Breeze Youth Service Inc. Reichert House	November 2017 to May 2018.  Statements are not available before November 2017 as this is when the account was established.
CenterState Bank	11361698	Palm Breeze Youth Service Inc. Reichert House	May 2018 to December 2018.

## SCHEDULE B – CASH RECEIPTS PROCEDURES

Results #2 – We reported below the date and amount of all cash receipts recorded in the bank statements for the period.

Results #3 – We obtained the supporting documentation that was available for all cash receipts for the period and identified the documented source of the receipt. We reported below on the nature of each cash receipt in the following categories:

- a. Private donation,
- b. Government donation,
- c. Grant funding,
- d. Other receipt,
- e. Could not be determined, or
- f. No documentation provided.

Results #4 – For any private or government donations identified in AUP 3, we obtained the supporting documentation available to establish whether any donor restrictions apply. We reported below on each donation in the following categories:

- a. Donor restriction applies,
- b. Donor restriction does not apply, or
- c. Could not be determined.

Results #5 – For any non-private donations, we reported below the name of the donating entity. Names of private individual donors were not reported.

Results #2		Results #3	Results #4	Results #5
Date:	Amount:	Nature of Receipt:	Donor Restriction:	Donating Entity:
11/22/2017	20,000.00	c	a	Community Foundation
12/20/2017	150.00	e	c	n/a - Could not be determined
1/2/2018	200.00	a	b	n/a - Private Donor
1/4/2018	340.00	e	c	n/a - Could not be determined
1/4/2018	1,578.00	c	a	Community Foundation
1/4/2018	162.50	a	b	n/a - Private Donor
1/10/2018	100.00	a	b	n/a - Private Donor
2/8/2018	10,000.00	c	b	Community Foundation
2/9/2018	5,360.00	c	a	Community Foundation
2/15/2018	7,500.00	c	b	Community Foundation
3/6/2018	347.00	a	b	n/a - Private Donor
3/6/2018	20,000.00	c	b	National Police Athletic League
3/16/2018	161.00	e	c	n/a - Could not be determined
3/23/2018	500.00	e	c	n/a - Could not be determined
4/13/2018	571.00	d	b	n/a – cash deposit
6/26/2018	86.25	d	b	n/a - Private Individual
6/27/2018	915.00	d	b	n/a – cash deposit
8/1/2018	655.00	c	a	Reichert House, Inc.
8/3/2018	100.00	d	b	n/a – Private Student



<b>Results #2</b>		<b>Results #3</b>	<b>Results #4</b>	<b>Results #5</b>
<b>Date:</b>	<b>Amount:</b>	<b>Nature of Receipt:</b>	<b>Donor Restriction:</b>	<b>Donating Entity:</b>
9/19/2018	50.00	b	b	Black on Black Crime Task Force
10/3/2018	1,835.00	a	b	n/a - Private Donor
10/31/2018	10,000.00	d	c	Palm Breeze Youth Services
11/30/2018	4,684.98	b	a	CAPP Grantor
12/7/2018	395.00	d	b	Palm Breeze returning cash to the account
12/20/2018	400.00	a	a	n/a - Private Donor
12/21/2018	15,000.00	c	b	Original funds were provided by Foundation Source and were transferred through Black-on-Black Crime Task Force
12/31/2018	3,500.00	a	b	n/a - Private Donor

## **SCHEDULE C – CASH DISBURSEMENT PROCEDURES**

Results #6 – We reported below, on pages 10 through 15, the date, amount, and payee of all cash disbursements recorded in the bank statements for the period.

Results #7 – We reported below each payee's known relationship with City of Gainesville or Palm Breeze Youth Services, if known, and reported whether any of the payees were employees of the City, based on an employee list provided by the City, at the date the payment was made.

Results #8 – For all disbursements identified in procedure 6, we reported on the supporting documentation (i.e. invoice, receipt, contract, purchase order, etc.) provided or if no supporting documentation was provided.

Results #9 – We obtained the supporting documentation that was available for all cash disbursements identified in procedure 6, to establish the nature of the disbursement. We reported on the nature of each cash disbursement in the following categories:

- a. Salaries/Wages and payroll related,
- b. Utilities, telephone, rent or insurance,
- c. Facilities, facility upgrades, or equipment,
- d. Repairs and maintenance,
- e. Event food or supplies,
- f. Travel or fuel/mileage,
- g. Cash withdrawal,
- h. Other disbursement, or
- i. Could not be determined.

Results #10 – For the supporting documentation received for procedure 9, we reported below on the source of the supporting documentation in the following categories:

- a. External third party support,
- b. Internally generated support, or
- c. Supported by a verbal explanation.

Results #14 – For any salaries/wages disbursements identified in procedure 6, we obtained the supporting documentation available to determine whether someone other than the recipient of the salaries/wages had signed the check/authorized the disbursement. We reported below on the authorization of the salary /wages disbursements as follows:

- a. Authorized by someone other than the recipient,
- b. Only authorized by the recipient, or
- c. Could not be determined.

Results #6			Results #7	Results #8	Results #9	Results #10	Results #14
Date:	Amount:	Payee:	Payee Relationship:	Support:	Nature:	Support Type:	Authorization:
12/6/2017	3,000.00	John Alexander	Employee - RH Youth Program Director	Invoices	g	a	N/A – not salaries / wages
12/7/2017	2,400.00	Anthony M Ransom	Contractor	Timesheet; Receipt	a	a	a
12/7/2017	2,400.00	Antravious Bedford	Contractor	Timesheet; Receipt	a	a	a
12/7/2017	2,400.00	Devondrick Slater	Contractor	Timesheet; Receipt	a	a	a
12/8/2017	2,400.00	Fareed Johnson	Contractor	Timesheet; Receipt	a	a	a
12/8/2017	2,400.00	Robert Green	Contractor	Timesheet; Receipt	a	a	a
12/8/2017	5,000.00	Kelvin Mattair	PAL Coordinator	Timesheet; Receipt	a	a	a
1/8/2018	198.00	Stoneridge Apartments	Scholarship Apartment lessor	Payment Ledger from Apt Complex	b	a	N/A – not salaries / wages
1/8/2018	650.00	Stoneridge Apartments	Scholarship Apartment lessor	Payment Ledger from Apt Complex	b	a	N/A – not salaries / wages
1/26/2018	1,500.00	Sprint	Vendor	Payment Ledger from Sprint	b	a	N/A – not salaries / wages
2/20/2018	700.00	Stoneridge Apartments	Scholarship Apartment lessor	Payment Ledger from Apt Complex	b	a	N/A – not salaries / wages
2/28/2018	352.30	John Alexander	Employee - RH Youth Program Director	Intra-Office Communication	g	b	N/A – not salaries / wages
2/28/2018	1,500.00	Sprint	Vendor	Email Payment Confirmation	b	a	N/A – not salaries / wages
3/1/2018	210.00	Cash	Locksmith	Monthly Cover Sheet	g	b	N/A – not salaries / wages
3/2/2018	25.00	Cash	Locksmith	Monthly Cover Sheet	g	b	N/A – not salaries / wages
3/9/2018	700.00	Cash - John Alexander	Employee - RH Youth Program Director	Delta Flight Receipt - \$454.07 Per Diem - \$97 Shuttle Receipt - \$34.68 Balance deposited in bank	g	a	N/A – not salaries / wages

Results #6		Results #7		Results #8	Results #9	Results #10	Results #14
Date:	Amount:	Payee:	Payee Relationship:	Support:	Nature:	Support Type:	Authorization:
3/13/2018	697.00	Stoneridge Apartments	Scholarship Apartment lessor	Receipt	b	a	N/A – not salaries / wages
3/23/2018	2,500.00	Cash - Byron Lewis	Employee	Receipts - \$2,052.82 Missing Receipts - \$80.40 Balance deposited in bank	g	a	N/A – not salaries / wages
4/11/2018	250.00	Steve Nolen	Vendor	Monthly Cover Sheet	c	b	N/A – not salaries / wages
4/19/2018	700.00	Stoneridge Apartments	Scholarship Apartment lessor	Payment Ledger from Apt Complex	b	a	N/A – not salaries / wages
4/24/2018	2,400.00	Cash	Airline (flights to NPAL conference)	Invoices; Bank Account detail	g	a	N/A – not salaries / wages
4/30/2018	1,600.00	Cash – Police Athletic League	National Association (registration)	Invoices	g	a	N/A – not salaries / wages
Included in the transaction above	Included in the transaction above	Cash - National Conference Trip Incidentals	Various vendors	Invoices; Receipts Balance deposited in bank in March, 2019	g	a	N/A – not salaries / wages
5/2/2018	2,499.96	Sprint	Vendor	Online Statement	b	a	N/A – not salaries / wages
5/14/2018	34.47	Rodney Robinson	Employee - RH Youth Program Intervention Specialist	Sonny's Receipt; Request Form	h	a	N/A – not salaries / wages
5/15/2018	713.21	Julian McCoy	Employee - RH Youth Program Manager	Invoices; Purchase Requisition Form	h	a	N/A – not salaries / wages
5/21/2018	1,100.00	National Police Athletic League	National Association	Registration Form; email	h	a	N/A – not salaries / wages
5/29/2018	250.00	Jason Hunter	Vendor	Invoice	h	a	N/A – not salaries / wages
5/31/2018	98.22	Ahipo Doualehi	Employee - Police Officer	Invoices; Purchase requisition form	e	a	N/A – not salaries / wages

Results #6		Results #7		Results #8	Results #9	Results #10	Results #14
Date:	Amount:	Payee:	Payee Relationship:	Support:	Nature:	Support Type:	Authorization:
5/31/2018	700.00	Stoneridge Apartments	Scholarship Apartments lessor	Receipt	b	a	N/A – not salaries / wages
6/13/2018	89.00	Julian McCoy	Employee - RH Youth Program Manager	Invoices; Purchase requisition form	e	a	N/A – not salaries / wages
6/15/2018	1,200.00	Cash - Ahipo Doualehi	Employee - Police Officer	Intra-Office Communication	e	b	N/A – not salaries / wages
6/19/2018	380.89	Julian McCoy	Employee - RH Youth Program Manager	Intra-Office Communication	e	b	N/A – not salaries / wages
6/22/2018	86.20	Robert Wright	Employee	Receipts; Request Form	h	a	N/A – not salaries / wages
6/29/2018	2,128.34	John Alexander	Employee - RH Youth Program Director	Invoice for \$1,928.34	f	a	N/A – not salaries / wages
Included in the transaction above	Included in the transaction above	John Alexander	Employee - RH Youth Program Director	Monthly Cover Sheet - \$200	e	b	N/A – not salaries / wages
6/29/2018	4,290.15	Cashier's check - Nadia Gladden	PAL Coordinator	Invoice - \$1,484 (Paid \$1,288)	h	a	N/A – not salaries / wages
Included in the transaction above	Included in the transaction above	Cashier's check - TNT Graphics	Vendor	Invoice - \$397.15	e	a	N/A – not salaries / wages
Included in the transaction above	Included in the transaction above	Cashier's check - Smart Horizons Online Career Education	Vendor	Invoice - \$2,590	h	a	N/A – not salaries / wages
7/18/2018	365.00	Tarphenesha Phillips	Contractor	Invoice and Timesheet - \$360 Cashier Check Fee - \$5	a	a	a

Results #6			Results #7	Results #8	Results #9	Results #10	Results #14
Date:	Amount:	Payee:	Payee Relationship:	Support:	Nature:	Support Type:	Authorization:
7/20/2018	1,300.00	Stoneridge Apartments	Scholarship Apartments lessor	Payment Ledger from Apt Complex	b	a	N/A – not salaries / wages
7/24/2018	2,000.00	Cash – Police Athletic League	National Association (Youth Summit)	Cash Ledger; receipts	g	a	N/A – not salaries / wages
7/25/2018	1,000.00	Cash – Police Athletic League	National Association (Youth Summit)	Cash Ledger; receipts	g	a	N/A – not salaries / wages
7/31/2018	150.00	Mt. Carmel Baptist Church	Rental usage of the Church	Invoice	b	a	N/A – not salaries / wages
7/31/2018	133.61	Robert Wright	Employee	Receipts for reimbursement	e	a	N/A – not salaries / wages
7/31/2018	420.00	Tarphenesha Phillips	Contractor	Invoice and Timesheet	a	a	a
8/1/2018	4,440.90	William F. Bolger Center	Vendor	Invoice	f	a	N/A – not salaries / wages
8/2/2018	650.00	Cash	Black on Black Crime Task Force	Monthly Cover Sheet	g	b	N/A – not salaries / wages
8/3/2018	1,000.00	Cambridge Global Advisors, LLC	Vendor	Invoice	h	a	N/A – not salaries / wages
8/3/2018	100.00	Cash - Keyaris Moore	Student (trip deposit)	Copy of check from parent (returning the funds as student did not attend the event)	g	a	N/A – not salaries / wages
8/6/2018	704.00	Sprint	Vendor	Online Statement	b	a	N/A – not salaries / wages
8/7/2018	442.50	Tarphenesha Phillips	Contractor	Invoice; Timesheet	a	a	a
8/9/2018	1,295.00	Smart Horizons Online Career Education	Vendor	Invoice	h	a	N/A – not salaries / wages

Results #6			Results #7	Results #8	Results #9	Results #10	Results #14
Date:	Amount:	Payee:	Payee Relationship:	Support:	Nature:	Support Type:	Authorization:
8/14/2018	337.50	Tarphenesha Phillips	Contractor	Invoice; Timesheet	a	a	a
8/31/2018	800.00	Cash	Vendor - Laptop Computers for CAPP Grant	Receipt	g	a	N/A – not salaries / wages
9/11/2018	1,700.00	Sprint	Vendor	Online Statement	b	a	N/A – not salaries / wages
11/1/2018	1,300.00	Sprint	Vendor	Online Statement	b	a	N/A – not salaries / wages
11/5/2018	243.48	Signarama	Vendor	Invoice	h	a	N/A – not salaries / wages
11/5/2018	531.86	M & C Army Surplus	Vendor	Invoice	h	a	N/A – not salaries / wages
11/6/2018	111.98	M & C Army Surplus	Vendor	Invoice	h	a	N/A – not salaries / wages
11/7/2018	1,405.00	Stoneridge Apartments	Scholarship Apartment lessor	Payment Ledger from Apt Complex	b	a	N/A – not salaries / wages
11/30/2018	2.00	CenterState Bank	Bank	Bank Statement	h	a	N/A – not salaries / wages
12/7/2018	1,472.00	Josh Chisholm	Contractor	Invoice; Timesheet	a	a	a
12/7/2018	1,091.00	Tremus Warren	Contractor	Invoice; Timesheet	a	a	a
12/10/2018	1,640.00	Quadeer Bethea	Contractor	Invoice; Timesheet	a	a	a
12/10/2018	1,075.00	Jon Jean	Contractor	Invoice; Timesheet	a	a	a
12/10/2018	971.00	Show-N-Tell	Vendor	Invoice	e	a	N/A – not salaries / wages
12/11/2018	1,015.00	Nevia Abrham JC	Contractor	Invoice; Timesheet	a	a	a
12/14/2018	1,470.00	Stoneridge Apartments	Scholarship Apartment lessor	Payment Ledger from Apt Complex	b	a	N/A – not salaries / wages
12/20/2018	405.00	Cash	Vendor - Basketball Uniforms	Invoice - \$390 Cashier Check Fee - \$5	e	a	N/A – not salaries / wages

Results #6			Results #7	Results #8	Results #9	Results #10	Results #14
Date:	Amount:	Payee:	Payee Relationship:	Support:	Nature:	Support Type:	Authorization:
				West Union Fee - \$5			
12/21/2018	7,500.00	Cash	Vendor - Storage Unit	Invoice - \$5,595 Balance deposited in bank in January 2019.	g	a	N/A – not salaries / wages
12/24/2018	1,753.50	Antoine Bryant	Contractor - Employee in 2019	Invoice; Timesheet	a	a	a
12/26/2018	1,000.00	Cash – Home Depot	Vendor	Receipt	g	a	N/A – not salaries / wages
12/27/2018	1,000.00	Cash – Home Depot	Vendor	Receipt	g	a	N/A – not salaries / wages
12/28/2018	201.00	Cash – Nadia Gladden	PAL Coordinator	Invoice	g	a	N/A – not salaries / wages
12/31/2018	2,746.50	Antoine Bryant	Contractor - Employee in 2019	Invoice; Timesheet	a	a	a
12/31/2018	1,485.00	John Jean	Contractor	Invoice; Timesheet	a	a	a
12/31/2018	1,250.00	Tremus Warren	Contractor	Invoice; Timesheet	a	a	a
12/31/2018	2.00	CenterState Bank	Bank	Bank Statement	h	a	N/A – not salaries / wages