



NORTH BROWARD HOSPITAL DISTRICT 2021 SINGLE AUDIT RESULTS

Table of Contents

	<u>Pages</u>
I. Summary of Single Audit Results	1 - 2
II. Schedule of Expenditures of Federal Awards and State Financial Assistance	3 - 7

SUMMARY OF SINGLE AUDIT RESULTS

<p>Single Audit Reporting</p>	<ul style="list-style-type: none"> • The single audit report includes the following additional information: <ul style="list-style-type: none"> ➤ Schedule of Functional Expenses of Broward County Grants ➤ Schedule of Revenues, Expenses, and Cash Receipts of Broward County Grants ➤ Schedule of Substance Abuse and Mental Health Services (Baker Act Contract) – Actual Expenses and Revenues ➤ Baker Act Contract – Schedule of Bed-Days Available Payments ➤ Baker Act Contract – Schedule of State Earnings ➤ Schedule of Expenditures of Federal Awards and State Financial Assistance. ➤ Notes to Schedule of Expenditures of Federal Awards and State Financial Assistance ➤ Schedule of Findings and Questioned Costs ➤ Summary Schedule of Prior Audit Findings
<p>Opinion on the Single Audit</p>	<ul style="list-style-type: none"> • The additional supplemental schedules and the Schedule of Expenditures of Federal Awards and State Financial Assistance are fairly stated in all material respects in relation to the basic financial statements as a whole.
<p>Report on Internal Control Over Financial Reporting and Compliance</p>	<ul style="list-style-type: none"> • No material weaknesses in internal control over financial reporting or compliance were identified as a result of our audit.

SUMMARY OF SINGLE AUDIT RESULTS

Report on Compliance for Major Programs	<ul style="list-style-type: none"> • The following programs were determined to be major federal programs: <ul style="list-style-type: none"> ➤ 93.461 - COVID-19 HRSA COVID-19 Uninsured Program ➤ 93.498 - COVID-19 Provider Relief Fund ➤ 21.019 - COVID-19 Coronavirus Relief Fund ➤ 32.006 - COVID-19 Telehealth Program • The following program was determined to be a major state program: <ul style="list-style-type: none"> ➤ 64.075 – Trauma Center Financial Support (Red Light) • No reportable findings or questioned costs were noted as a result of our audit.
Disagreements with Management	<ul style="list-style-type: none"> • None regarding financial accounting, reporting, compliance, and other auditing matters.
Management Consultations with Other Independent Accountants	<ul style="list-style-type: none"> • None to our knowledge.
Management Representations	<ul style="list-style-type: none"> • We have requested certain representations from management that are included in the management representation letter dated December 21, 2021.
Difficulties Encountered in Performing the Audit	<ul style="list-style-type: none"> • None.

**NORTH BROWARD HOSPITAL DISTRICT
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS AND STATE FINANCIAL ASSISTANCE
FOR THE YEAR ENDED JUNE 30, 2021**

<u>Federal Grantor/Pass-through Grantor/Program or Cluster Title</u>	<u>Assistance Listing No.</u>	<u>Contract Grant No.</u>	<u>Federal Expenditures</u>	<u>Transfers to Subrecipients</u>
U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES				
<i>U.S. Department of Health and Human Services direct programs</i>				
Grants to Provide Outpatient Early Intervention Services with Respect to HIV Disease	93.918	H76HA00210-23	\$ 731,017	\$ -
Grants to Provide Outpatient Early Intervention Services with Respect to HIV Disease	93.918	H76HA00210-24	168,811	-
COVID-19 Grants to Provide Outpatient Early Intervention Services with Respect to HIV Disease (RW-C EIS COVID-19)	93.918	1 H7CHA37334-01	<u>92,302</u>	<u>-</u>
Total Outpatient Early intervention services with respect to HIV disease			<u>992,130</u>	<u>-</u>
Substance Abuse and Mental Health Services Administration				
Opioid State Targeted Response (STR) Supplement (SAMHSA)	93.788	1H79TI083102-01	<u>279,171</u>	<u>-</u>
			<u>279,171</u>	<u>-</u>
Health Centers Program Cluster:				
Affordable Care Act (ACA) Grants for New and Expanded Services Under the Health Centers Program	93.527	H80CS00019-19	1,214,527	35,641
Affordable Care Act (ACA) Grants for New and Expanded Services Under the Health Centers Program	93.527	H80CS00019-21	<u>634,499</u>	<u>36,234</u>
Total Affordable Care Act (ACA) Grants for New and Expanded Services Under the Health Centers Program			<u>1,849,026</u>	<u>71,875</u>
Capital Assistance For Hurricane Response and Recovery Efforts	93.224	C13CS32070	196,197	-
Consolidated Health Centers (Health Care for the Homeless)	93.224	H80CS00019-19	485,033	14,234
Consolidated Health Centers (Health Care for the Homeless)	93.224	H80CS00019-21	238,870	13,641
COVID-19 Consolidated Health Centers (Coronavirus Aid, Relief and Economic Security Act - CARES)	93.224	H8DCS36058-01	371,032	-
COVID-19 Consolidated Health Centers (Health Care for the Homeless Coronavirus Supplemental Funding)	93.224	H8CCS35095-01	59,857	-
COVID-19 Consolidated Health Centers (Expanding Capacity for Coronavirus Testing - ECT)	93.224	H8ECS37648-01	<u>77,459</u>	<u>-</u>
Total Consolidated Health Centers (Health Care for the Homeless)			<u>1,428,448</u>	<u>27,875</u>
Total Health Centers Program Cluster			<u>3,277,474</u>	<u>99,750</u>

**NORTH BROWARD HOSPITAL DISTRICT
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS AND STATE FINANCIAL ASSISTANCE
FOR THE YEAR ENDED JUNE 30, 2021**

Federal Grantor/Pass-through Grantor/Program or Cluster Title	Assistance Listing No.	Contract Grant No.	Federal Expenditures	Transfers to Subrecipients
COVID-19 Uninsured COVID Testing and Treatment - CBO	93.461	N/A	8,765,597	
COVID-19 Uninsured COVID Testing and Treatment - PBO	93.461	N/A	217,480	
Total Uninsured COVID Testing and Treatment			<u>8,983,077</u>	<u>-</u>
COVID-19 Provider Relief Fund	93.498	N/A	37,692,221	-
Total Provider Relief Fund			<u>37,692,221</u>	<u>-</u>
<i>U.S. Department of Health and Human Services direct programs</i>			<u>51,224,073</u>	<u>99,750</u>
Pass-Through Broward County:				
HIV Emergency Relief Project Grants (RW Part A - Out Patient Medical)	93.914	17-CP-HCS-8111-RW-01(Mar.'20 - Feb.'21)	478,530	-
HIV Emergency Relief Project Grants (RW Part A - Out Patient Medical)	93.914	17-CP-HCS-8111-RW-01(Mar.'21 - Feb'22)	427,135	-
HIV Emergency Relief Project Grants (RW CM)	93.914	17-CP-HCS-8111-RW-01(Mar.'20 - Feb.'21)	101,308	-
HIV Emergency Relief Project Grants (RW CM)	93.914	17-CP-HCS-8111-RW-01(Mar.'21 - Feb'22)	58,630	-
HIV Emergency Relief Project Grants (RW Pharmacy)	93.914	17-CP-HCS-8111-RW-01(Mar.'20 - Feb.'21)	121,188	-
HIV Emergency Relief Project Grants (RW Pharmacy)	93.914	17-CP-HCS-8111-RW-01(Mar.'21 - Feb'22)	27,707	-
HIV Emergency Relief Project Grants (RW Part A- DCM)	93.914	17-CP-HCS-8111-RW-01(Mar.'20 - Feb.'21)	116,702	-
HIV Emergency Relief Project Grants (RW Part A- DCM)	93.914	17-CP-HCS-8111-RW-01(Mar.'21 - Feb'22)	58,686	-
COVID-19 HIV Emergency Relief Project Grants - CARES Act (COVID-19) Response	93.914	17-CP-HCS-8111-RW-01(Apr'20 - Feb.'21)	23,963	-
Total HIV Emergency Relief Project Grants			<u>1,413,849</u>	<u>-</u>

**NORTH BROWARD HOSPITAL DISTRICT
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS AND STATE FINANCIAL ASSISTANCE
FOR THE YEAR ENDED JUNE 30, 2021**

Federal Grantor/Pass-through Grantor/Program or Cluster Title	Assistance Listing No.	Contract Grant No.	Federal Expenditures	Transfers to Subrecipients
Pass-Through State of Florida:				
HIV Prevention Activities (CODPN)	93.940	CODPN	291,016	-
Total HIV Prevention Activities			<u>291,016</u>	<u>-</u>
Overdose Data to Action	93.136	BW755	5,000	-
Total Overdose Data to Action (ER Opioid)			<u>5,000</u>	<u>-</u>
Pass-Through Broward Healthy Start Coalition, Inc.:				
Medical Assistance Program	93.778	BH18HS A02R1	83,673	-
Total Medical Assistance Program			<u>83,673</u>	<u>-</u>
Maternal and Child Health Services Block Grant to the States	93.994	BH18HS A02R1	186,336	-
Total Maternal Child Health Services Block Grant to the States			<u>186,336</u>	<u>-</u>
Pass-Through Broward Behavioral Health Coalition				
Baker Act (Adult Mental Health)	93.958	34364-19 Amend# 06	1,334,417	-
Total Mental Health Block Grant			<u>1,334,417</u>	<u>-</u>
ME State Opioid Response Disc Grant Admin	93.788	34364-19 Amend# 06	213,428	-
Total Opioid Response Grant			<u>213,428</u>	<u>-</u>
Pass-Through Areawide Council on Aging:				
National Family Caregiver Support, Title III, Part E	93.052	JA120-50-2020	2,289	-
Total National Family Caregiver Support			<u>2,289</u>	<u>-</u>

**NORTH BROWARD HOSPITAL DISTRICT
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS AND STATE FINANCIAL ASSISTANCE
FOR THE YEAR ENDED JUNE 30, 2021**

<u>Federal Grantor/Pass-through Grantor/Program or Cluster Title</u>	<u>Assistance Listing No.</u>	<u>Contract Grant No.</u>	<u>Federal Expenditures</u>	<u>Transfers to Subrecipients</u>
Research and Development Cluster:				
Pass-Through University of Miami				
Education and Mentoring Access to Care for SCD - (EMBRACE - SCD)	93.365	OS00000488	23,130	-
Total for Education and Mentoring Access to Care for SCD			<u>23,130</u>	<u>-</u>
Pass-Through University of Florida:				
Cancer Treatment Research (NRG-UF Trial)	93.395	U1EMC31108-04-02	6,667	-
Total Cancer Treatment Research			<u>6,667</u>	<u>-</u>
Total Research and Development Cluster			<u>29,797</u>	<u>-</u>
TOTAL U.S. DEPT OF HEALTH AND HUMAN SERVICES			<u>54,783,878</u>	<u>99,750</u>
U.S. DEPARTMENT OF TREASURY				
Pass-Through Broward County:				
COVID-19 Coronavirus Relief Fund Program (County CARES-Act)	21.019	N/A	3,805,013	-
TOTAL U.S. DEPARTMENT OF TREASURY			<u>3,805,013</u>	<u>-</u>
U.S. FEDERAL COMMUNICATION COMMISSION				
COVID-19 Telehealth Program (FCC)	32.006	N/A	978,034	-
TOTAL FEDERAL COMMUNICATION COMMISSION			<u>978,034</u>	<u>-</u>
U.S. DEPARTMENT OF HOMELAND SECURITY				
Pass-Through State of Florida Division of Emergency Management:				
Federal Emergency Management Agency (Hurricane Irma)	97.036	DR-4337	386,576	-
TOTAL U.S. DEPARTMENT OF HOMELAND SECURITY			<u>386,576</u>	<u>-</u>
TOTAL EXPENDITURES OF FEDERAL AWARDS			<u>\$ 59,953,501</u>	<u>\$ 99,750</u>

**NORTH BROWARD HOSPITAL DISTRICT
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS AND STATE FINANCIAL ASSISTANCE
FOR THE YEAR ENDED JUNE 30, 2021**

<u>State Agency/State Project</u>	<u>CSFA No.</u>	<u>Contract Grant No.</u>	<u>State Expenditures</u>	<u>Transfers to Subrecipients</u>
STATE OF FLORIDA DEPARTMENT OF HEALTH				
Trauma Center Financial Support (Red Light)	64.075	TRA04	\$ 349,331	\$ -
Trauma Center Financial Support (Red Light)	64.075	TRA13	248,432	-
Total State of Florida Department of Health			<u>597,763</u>	<u>-</u>
TOTAL STATE OF FLORIDA DEPARTMENT OF HEALTH			<u>597,763</u>	<u>-</u>
STATE OF FLORIDA DEPARTMENT OF ELDER AFFAIRS				
Alzheimer's Disease Initiative - Memory Disorder Clinic	65.002	XZ905	222,800	-
Total Department of Elder Affairs			<u>222,800</u>	<u>-</u>
TOTAL EXPENDITURES OF STATE FINANCIAL ASSISTANCE			<u>\$ 820,563</u>	<u>\$ -</u>