

Poverello



Father William F. Collins, OFM
Founder (1931-2017)

Dr. Emmanuel Orelus
EXTRA Care Clinic Founder (1977-2024)

Board of Directors:

Jodi Reichman
Chair

Mitch Bloom
Vice Chair

Julie Carson
Secretary/Treasurer

Dr. Precious Skinner-Osei
Director

Jose Camino
Director

Ariela Eshel
Director

Candy Sicle
Director

Andrew Sine
Director

Chief Executive Officer:
Thomas S Pietrogallo

Medical Director
James Luckett, MD

October 07, 2023
Sullivan & Fengler CPA
3031 NE 22nd Street
Fort Lauderdale, FL 33305

This representation letter is provided in connection with your audit of the financial statements of Poverello Center, Inc. (the "Organization"), which comprise the statement of financial position as of February 29, 2024, and the related statements of activities, functional expenses, and cash flows for the year then ended, and the disclosures (collectively, the "financial statements"), for the purpose of expressing an opinion as to whether the financial statements are presented fairly, in all material respects, in accordance with accounting principles generally accepted in the United States (U.S. GAAP).

Certain representations in this letter are described as being limited to matters that are material. Items are considered material, regardless of size, if they involve an omission or misstatement of accounting information that, considering surrounding circumstances, makes it probable that the judgment of a reasonable person relying on the information would be changed or influenced by the omission or misstatement. An omission or misstatement that is monetarily small in amount could be considered material because of qualitative factors.

We confirm, to the best of our knowledge and belief, as of October 7, 2024, the following representations made to you during your audit.

Financial Statements

- 1) We have fulfilled our responsibilities, as set out in the terms of the audit engagement letter dated December 2, 2021, including our responsibility for the preparation and fair presentation of the financial statements in accordance with U.S. GAAP.
- 2) The financial statements referred to above are fairly presented in conformity with U.S. GAAP.
- 3) We acknowledge our responsibility for 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.
- 4) We acknowledge our responsibility for the design, implementation, and maintenance of internal control to prevent and detect fraud.
- 5) Significant assumptions we used in making accounting estimates, including those measured at fair value, are reasonable.
- 6) Related-party relationships and transactions have been appropriately accounted for and disclosed in accordance with U.S. GAAP.
- 7) All events after the date of the financial statements and for which U.S. GAAP requires adjustment or disclosure have been adjusted or disclosed.
- 8) We agree with the adjusting journal entries you have proposed, and they have been posted to the Organization's accounts.
- 9) The effects of all known actual or possible litigation, claims, and assessments have been accounted for and disclosed in accordance with U.S. GAAP.



10) Significant estimates and material concentrations have been appropriately disclosed in accordance with U.S. GAAP.

11) Guarantees, whether written or oral, under which the Organization is contingently liable, have been properly recorded or disclosed in accordance with U.S. GAAP.

Information Provided

12) We have provided you with—

a) Access to all information, of which we are aware, that is relevant to the preparation and fair presentation of the financial statements, such as records (including information obtained from outside of the general and subsidiary ledgers), documentation, and other matters, and all audit or relevant monitoring reports, if any, received from funding sources.

b) Additional information that you have requested from us for the purpose of the audit.

c) Unrestricted access to people within the Organization from whom you determined it necessary to obtain audit evidence.

d) Minutes of the meetings of the board of directors or summaries of actions of recent meetings for which minutes have not yet been prepared.

13) All material transactions have been recorded in the accounting records and are reflected in the financial statements and the schedule of expenditures on federal awards.

14) We have disclosed to you the results of our assessment of the risk that the financial statements may be materially misstated because of fraud.

15) We have no knowledge of any fraud or suspected fraud that affects the Organization and involves—

1) Management,

2) Employees who have significant roles in internal control, or

3) Others where fraud could have a material effect on the financial statements.

16) We have no knowledge of any allegations of fraud or suspected fraud affecting the Organization's financial statements communicated by employees, former employees, grantors, regulators, or others.

17) We have no knowledge of any instances of noncompliance or suspected noncompliance with provisions of laws, regulations, contracts, or grant agreements, or waste or abuse whose effects should be considered when preparing financial statements.

18) We have disclosed to you all known actual or possible litigation, claims, and assessments whose effects should be considered when preparing the financial statements.

19) We have disclosed to you the names of all the Organization's related parties and all the related-party relationships and transactions, including any side agreements.

20) The Organization has satisfactory title to all owned assets, and there are no liens or encumbrances on such assets nor has any asset been pledged as collateral.



21) We are responsible for compliance with the laws, regulations, and provisions of contracts and grant agreements applicable to us.

22) We have identified and disclosed to you all instances of identified and suspected fraud and noncompliance with provisions of laws, regulations, contracts, and grant agreements that we believe have a material effect on financial statements.

23) The Organization is an exempt organization under Section 501(c)(3) of the Internal Revenue Code. Any activities of which we are aware that would jeopardize the Organization's tax-exempt status, and all activities subject to tax on unrelated business income or excise or other tax, have been disclosed to you. All required filings with tax authorities are up to date.

24) We acknowledge our responsibility for presenting the SEFA in accordance with U.S. GAAP, and we believe the SEFA, including its form and content, is fairly presented in accordance with U.S. GAAP. The methods of measurement and presentation of the SEFA have not changed from those used in the prior period, and we have disclosed to you any significant assumptions or interpretations underlying the measurement and presentation of supplementary information.

25) The final version of the document(s) to be included in the annual report will be provided to you as soon as available, and prior to the issuance of the annual report.

26) With respect to federal award programs:

1) We are responsible for understanding and complying with, and have complied with, the requirements of Title 2 U.S. Code of Federal Regulations (CFR) Part 200, Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards (Uniform Guidance), including requirements relating to preparation of the schedule of expenditures of federal awards.

2) We acknowledge our responsibility for preparing and presenting the Schedule of Expenditures of Federal Awards (SEFA) and related disclosures in accordance with the requirements of the Uniform Guidance, and we believe the SEFA, including its form and content, is fairly presented in accordance with the Uniform Guidance. The methods of measurement or presentation of SEFA have not changed from those used in the prior period, and we have disclosed to you any significant assumptions and interpretations underlying the measurement or presentation of SEFA.

3) If the SEFA is not presented with the audited financial statements, we will make the audited financial statements readily available to the intended users of the SEFA no later than the date we issue the SEFA and the auditor's report thereon.

4) We have identified and disclosed to you all of our government programs and related activities subject to the Uniform Guidance compliance audit, and have included in the SEFA, expenditures made during the audit period for all awards provided by federal agencies in the form of federal awards, federal cost-reimbursement contracts, loans, loan guarantees, property (including donated surplus property), cooperative agreements, interest subsidies, insurance, food commodities, direct appropriations, and other direct assistance.

5) We are responsible for understanding and complying with, and have complied with, the requirements of federal statutes, regulations, and the terms and conditions of federal awards related to each of our federal programs and have identified and disclosed to you the requirements of federal statutes, regulations, and the terms and conditions of federal awards that are considered to have a direct and material effect on each major program.



- 6) We are responsible for establishing, designing, implementing, and maintaining, and have established, designed, implemented, and maintained, effective internal control over compliance for federal programs that provide reasonable assurance that we are managing our federal awards in compliance with federal statutes, regulations, and the terms and conditions of federal awards that could have a material effect on our federal programs. We believe the internal control system is adequate, and functions as intended.
- 7) We have made available to you all federal awards (including amendments, if any) and any other correspondence with federal agencies or pass-through entities relevant to federal programs and related activities.
- 8) We have received no requests from a federal agency to audit one or more specific programs as a major program.
- 9) We have complied with the direct and material compliance requirements (except for noncompliance disclosed to you), including, when applicable, those set forth in the OMB Compliance Supplement (including its Addendum), relating to federal awards and confirm that there were no amounts questioned and no known noncompliance with the direct and material compliance requirements of federal awards.
- 10) We have disclosed any communications from federal awarding agencies and pass-through entities concerning possible noncompliance with the direct and material compliance requirements, including communications received from the end of the period covered by the compliance audit to the date of the auditor's report.
- 11) We have disclosed to you the findings received and related corrective actions taken for previous audits, attestation engagements, and internal or external monitoring that directly relate to the objectives of the compliance audit, including findings received and corrective actions taken from the end of the period covered by the compliance audit to the date of the auditor's report.
- 12) Amounts claimed or used for matching were determined in accordance with relevant guidelines in OMB's Uniform Guidance (2 CFR part 200, subpart E).
- 13) We have disclosed to you our interpretation of compliance requirements that may have varying interpretations.
- 14) We have made available to you all documentation related to compliance with the direct and material compliance requirements, including information related to federal financial reports and claims for advances and reimbursements.
- 15) We have disclosed to you the nature of any subsequent events that provide additional evidence about conditions that existed at the end of the reporting period affecting noncompliance during the reporting period.
- 16) There are no known instances of noncompliance with direct and material compliance requirements that occurred after the period covered by the auditor's report.
- 17) No changes have been made in internal control over compliance or other factors that might significantly affect internal control, including any corrective action we have taken regarding significant deficiencies or material weaknesses in internal control over compliance, after the period covered by the auditor's report.
- 18) Federal program financial reports and claims for advances and reimbursements are supported by the books and records from which the financial statements have been prepared.
- 19) The copies of federal program financial reports provided are true copies of the reports submitted, or electronically transmitted, to the respective federal agency or pass-through entity, as applicable.



20) We have charged costs to federal awards in accordance with applicable cost principles.

21) We are responsible for and have accurately prepared the summary schedule of prior audit findings to include all the findings required to be included by the Uniform Guidance, and we have provided you with all information on the status of the follow-up on prior audit findings by federal awarding agencies and pass-through entities, including all management decisions.

22) We are responsible for and have ensured the reporting package does not contain protected personally identifiable information.

23) We are responsible for and have accurately prepared the auditee section of the Data Collection Form as required by the Uniform Guidance.

24) We are responsible for taking corrective action on each audit finding of the compliance audit and have developed a corrective action plan that meets the requirements of the Uniform Guidance.

27) We have identified to you any previous audits, attestation engagements, and other studies related to the objectives of the audit and whether related recommendations have been implemented.

28) We have identified to you any investigations or legal proceedings that have been initiated with respect to the period under audit.



Signature

CEO

Title

Thomas S. Pietrogallo

Print

10/07/2024

Date

