

**END HUMAN TRAFFICKING, INC.
FINANCIAL STATEMENTS**



For the Period August 21, 2019 (Date of Inception) through June 30, 2020

**CARROLL and COMPANY
CERTIFIED PUBLIC ACCOUNTANTS**

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INDEPENDENT AUDITOR'S REPORT

To the Board of Directors
End Human Trafficking, Inc.
Tallahassee, Florida

Report on the Financial Statements

We have audited the accompanying financial statements of End Human Trafficking, Inc. (a non-profit organization) (the Organization) which comprise the statement of financial position as of June 30, 2020, and the related statements of activities, functional expenses, and cash flows for the period August 21, 2019 (date of inception) through June 30, 2020, 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 from 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 assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the

To the Board of Directors
End Human Trafficking, Inc.
Page Two

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 audit opinion.

Opinion

In our opinion, the financial statements referred to above present fairly, in all material respects, the financial position of End Human Trafficking, Inc. as of June 30, 2020, and the changes in its net assets and its cash flows for the period August 21, 2019 (date of inception) through June 30, 2020 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 a report dated January 19, 2021, on our consideration of the Organization'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 solely 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 the Organization'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 Organization's internal control over financial reporting and compliance.

Carroll and Company

January 19, 2021

END HUMAN TRAFFICKING, INC.
STATEMENT OF FINANCIAL POSITION
June 30, 2020

ASSETS

CURRENT ASSETS

Cash	\$ 78,731
Contributions receivable	25,000
Prepaid expenses	<u>3,907</u>
TOTAL CURRENT ASSETS	<u>107,638</u>

PROPERTY AND EQUIPMENT, net	<u>119,339</u>
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TOTAL ASSETS	<u>\$ 226,977</u>
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LIABILITIES AND NET ASSETS

CURRENT LIABILITIES

TOTAL CURRENT LIABILITIES	\$ <u>-0-</u>
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NET ASSETS

Without donor restrictions	<u>226,977</u>
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TOTAL NET ASSETS	<u>226,977</u>
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TOTAL LIABILITIES AND NET ASSETS	<u>\$ 226,977</u>
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END HUMAN TRAFFICKING, INC.
STATEMENT OF ACTIVITIES
For the Period August 21, 2019 (Date of Inception) through June 30, 2020

	<u>Without donor restrictions</u>
REVENUE AND SUPPORT	
State grant	\$ 249,854
Contributions	<u>50,000</u>
TOTAL REVENUE AND SUPPORT	<u>299,854</u>
EXPENSES	
Program services	30,188
Management and general	33,126
Fundraising	<u>9,563</u>
TOTAL EXPENSES	<u>72,877</u>
CHANGE IN NET ASSETS	<u>226,977</u>
NET ASSETS, BEGINNING OF PERIOD	<u>-0-</u>
NET ASSETS, END OF PERIOD	<u>\$ 226,977</u>

See accompanying notes.

END HUMAN TRAFFICKING, INC.
STATEMENT OF FUNCTIONAL EXPENSES
For the Period August 21, 2019 (Date of Inception) through June 30, 2020

	<u>Program Services</u>	<u>Management and General</u>	<u>Fundraising</u>	<u>Total</u>
Contract services - Executive director	\$ 15,750	\$ 22,500	\$ 6,750	\$ 45,000
Depreciation	4,641	6,630	1,989	13,260
Training course	7,875	-0-	-0-	7,875
Travel	641	2,165	275	3,081
Software subscriptions	254	363	109	726
Advertising	252	361	108	721
Office supplies	249	356	107	712
Cell phone	231	329	99	659
Computer and internet	135	193	57	385
Training	105	150	45	300
Insurance	<u>55</u>	<u>79</u>	<u>24</u>	<u>158</u>
TOTAL	<u>\$ 30,188</u>	<u>\$ 33,126</u>	<u>\$ 9,563</u>	<u>\$ 72,877</u>

END HUMAN TRAFFICKING, INC.
STATEMENT OF CASH FLOWS
For the Period August 21, 2019 (Date of Inception) through June 30, 2020

CASH FLOW FROM OPERATING ACTIVITIES	
Change in net assets	\$ 226,977
Adjustments to reconcile change in net assets to net cash provided by operating activities:	
Depreciation	13,260
(Increase) decrease in:	
Contributions receivable	(25,000)
Prepaid expenses	<u>(3,907)</u>
NET CASH PROVIDED BY OPERATING ACTIVITIES	<u>211,330</u>
CASH FLOW FROM INVESTING ACTIVITIES	
Purchase of property and equipment	<u>(132,599)</u>
NET CASH USED IN INVESTING ACTIVITIES	<u>(132,599)</u>
NET INCREASE IN CASH	78,731
CASH, BEGINNING OF PERIOD	<u>-0-</u>
CASH, END OF PERIOD	<u>\$ 78,731</u>

See accompanying notes.

END HUMAN TRAFFICKING, INC.
NOTES TO FINANCIAL STATEMENTS
June 30, 2020

NOTE A – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

A summary of the significant accounting policies consistently applied in the preparation of the accompanying financial statements follows.

Nature of the Organization

End Human Trafficking, Inc., also known as Florida Alliance to End Human Trafficking, (the Organization) was created on August 21, 2019 by the authority of Section 16.618, *Florida Statutes* as a direct-support organization of the Statewide Council on Human Trafficking (the Council), in the State of Florida Department of Legal Affairs, to provide assistance, funding, and promotional support to the Council and to assist in the fulfillment of the Council's purposes as set forth in the statutes. The Organization is operated exclusively to conduct programs and activities; solicit funds; request and receive grants, gifts, and bequests of money; acquire, receive, hold, invest, and administer, in its own name, property and funds; and make expenditures to or for the direct or indirect benefit of the Council as permitted under the statutes. In accordance with the statutes, the State of Florida Department of Legal Affairs permits the use of property, facilities, and personnel to assist in the operation of the Organization. The Organization's mission is to provide funding, support, and assistance to the statewide effort to end human trafficking through the following programs and activities:

- Provide law enforcement and industry training and information that focuses on detecting human trafficking, best practices for reporting human trafficking, and the interventions and treatment for survivors of human trafficking;
- Form strategic partnerships to foster the development of community and private sector resources to advance the goals of the Council;
- Fund community and education-based statewide branding campaigns to raise awareness and to provide consistent messaging and branding throughout the state;
- Leverage emerging technology to assist law enforcement with research and data collection on human trafficking.

Basis of Accounting

The Organization's financial statements are presented on the accrual basis of accounting.

Basis of Presentation

In accordance with accounting principles generally accepted in the United States of America, the Organization is required to report information regarding its financial position and activities according to the existence or absence of donor or grantor-imposed restrictions. Accordingly, net assets and changes therein are classified and reported as follows:

END HUMAN TRAFFICKING, INC.
NOTES TO FINANCIAL STATEMENTS (CONTINUED)
June 30, 2020

NOTE A – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

Net Assets Without Donor Restrictions – Net assets available for use in general operations and not subject to donor (or certain grantor) restrictions.

Net Assets With Donor Restrictions – Net assets subject to donor (or certain grantor) restrictions. Some donor-imposed restrictions are temporary in nature, such as those that will be met by the passage of time or other events specified by the donor. Other donor-imposed restrictions are perpetual in nature, where the donor stipulates that resources be maintained in perpetuity. The Organization had no net assets with donor restrictions as of June 30, 2020.

Revenue and Revenue Recognition

Revenue is recognized when earned. Contributions are recognized when cash, or other assets, an unconditional promise to give, or notification of a beneficial interest is received. Conditional promises to give are not recognized until the conditions on which they depend have been substantially met or the donor has explicitly released the restriction.

Restricted and Unrestricted Revenue and Support

Contributions restricted by donors are reported as increases in net assets without donor restrictions if the restrictions expire (that is when a stipulated time restriction ends or purpose restriction is accomplished) in the reporting period in which the revenue is recognized. All other donor-restricted contributions are reported as increases in net assets with donor restrictions, depending on the nature of the restrictions. When a restriction expires, net assets with donor restrictions are reclassified to net assets without donor restrictions and reported in the statement of activities as net assets released from restrictions.

Estimates

The preparation of financial statements in conformity with accounting principles generally accepted in the United States of America requires management to make estimates and assumptions that affect certain reported amounts and disclosures. Actual results may differ from those estimates.

Functional Allocation of Expenses

The costs of providing various programs and other activities have been presented on a functional basis in the statement of activities. The statement of functional expenses presents the natural classification detail of expenses by function. Accordingly, certain expenses have been allocated among the programs and supporting services, based on management's assessment of time.

END HUMAN TRAFFICKING, INC.
NOTES TO FINANCIAL STATEMENTS (CONTINUED)
June 30, 2020

NOTE A – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

Cash and Cash Equivalents

For purposes of the statement of cash flows, the Organization considers all highly liquid investments with a maturity of three months or less, when purchased, to be cash equivalents.

Contributions Receivable

Contributions receivable are stated at net realizable value, and accounts deemed uncollectible by management are expensed as bad debts. There is no material difference between the direct write-off method used by the Organization and the allowance method required by accounting principles generally accepted in the United States of America.

Property and Equipment

Property and equipment are recorded at cost. The Organization capitalizes property and equipment having a useful life of more than one year and a cost of at least \$500. Additions, improvements, and other capital outlays that exceed a threshold established by management and significantly extend the useful life of an asset are capitalized. Depreciation is computed using the straight-line method over the estimated useful lives of the assets.

Advertising Costs

Advertising costs are expensed as incurred and totaled \$721 for the period ended June 30, 2020.

Income Taxes

The Organization is a not-for-profit tax-exempt organization under Section 501(c)(3) of the Internal Revenue Code, and has been classified as an organization that is not a private foundation under Section 509(a). The Organization is exempt from income taxes, except on net income from unrelated business activities. There was no federal income tax expense on unrelated business income for the period ended June 30, 2020.

NOTE B – FAIR VALUE MEASUREMENTS

The Organization follows the Financial Accounting Standards Board's Accounting Standards Codification Topic 820, *Fair Value Measurements and Disclosures* (ASC 820). ASC 820 establishes a common definition for fair value to be applied to U.S. generally accepted accounting principles requiring use of fair value, establishes a framework for measuring fair

END HUMAN TRAFFICKING, INC.
NOTES TO FINANCIAL STATEMENTS (CONTINUED)
June 30, 2020

NOTE B – FAIR VALUE MEASUREMENTS (Continued)

value, and expands disclosures about fair value measurements. The standard establishes a fair value hierarchy about the assumptions used to measure fair value and clarifies assumptions about risk and the effect of a restriction on the sale or use of an asset. This standard does not require any new fair value measurements, but rather applies to all other accounting pronouncements that require or permit fair value measurements

ASC 820 defines fair value as the exchange price that would be received for an asset or paid to transfer a liability (or exit price) in the principal or most advantageous market for the asset or liability in an orderly transaction between market participants on the measurement date.

ASC 820 also establishes a fair value hierarchy which requires an entity to maximize the use of observable inputs and minimize the use of unobservable inputs when measuring fair value.

The standard describes three levels of inputs that may be used to measure fair value:

Level 1: Observable inputs such as quoted prices (unadjusted) in active markets that are accessible at the measurement date for identical, unrestricted assets or liabilities.

Level 2: Inputs other than quoted prices included within Level 1 that are observable for the asset or liability either directly or indirectly. These include quoted prices of similar assets or liabilities in active markets; quoted prices for identical or similar assets or liabilities in markets that are not active; or other inputs that are observable or can be corroborated by observable market data for substantially the same term of the assets or liabilities.

Level 3: Unobservable inputs that are supported by little or no market activity and that are significant to the fair value of the assets or liabilities.

The fair value of financial instruments including cash and cash equivalents, contributions receivable, and prepaid expenses, approximates carrying value, principally because of the short maturity of those items.

While the Organization believes its valuation methods are appropriate and consistent with other market participants, the use of different methodologies or assumptions to determine the fair value of certain financial instruments could result in a different estimate of fair value as of the reporting date.

END HUMAN TRAFFICKING, INC.
NOTES TO FINANCIAL STATEMENTS (CONTINUED)
June 30, 2020

NOTE C – LIQUIDITY AND AVAILABILITY

Financial assets available for general expenses, that is, without donor or other restrictions limiting their use, within one year of the statement of financial position, comprise the following as of June 30, 2020.

Cash	\$	78,731
Contributions receivable		<u>25,000</u>
Total financial assets available to meet cash needs for general expenses within one year		<u>\$ 103,731</u>

The Organization monitors cash availability on a regular basis prior to preparing its accounts payable disbursements.

NOTE D – PROPERTY AND EQUIPMENT

Property and equipment consisted of the following as of June 30, 2020:

	Estimated Useful Lives	
Online training course	5 years	\$ 131,500
Computers and equipment	3 – 10 years	1,099
		132,599
Less: Accumulated depreciation		(13,260)
TOTAL		\$ 119,339

NOTE E – CONCENTRATIONS OF CREDIT RISK

The Organization receives a substantial amount of its funding directly from the State of Florida. This revenue represents eighty-three percent (83%) of total revenues for the period ended June 30, 2020. The funds are awarded on an annual basis and the level of funding is not guaranteed. A significant reduction in the level of funding, if this were to occur, could have an adverse effect on the Organization’s programs and activities.

The Organization maintains its cash balance at one financial institution. The balance is insured by the Federal Deposit Insurance Corporation up to \$250,000. There was no uninsured cash balance as of June 30, 2020.

END HUMAN TRAFFICKING, INC.
NOTES TO FINANCIAL STATEMENTS (CONTINUED)
June 30, 2020

NOTE F – UNCERTAIN TAX POSITIONS

Management is not aware of any activities that would jeopardize the Organization's tax-exempt status, and believes it has no uncertain tax positions that qualify for either recognition or disclosure in the financial statements as of and for the period ended June 30, 2020.

The Organization is subject to routine audits by taxing jurisdictions. There are currently no audits in progress for any tax periods.

NOTE G – SUBSEQUENT EVENTS

The Organization has evaluated subsequent events through January 19, 2021, the date which the financial statements were available to be issued.

As a result of the COVID-19 outbreak, economic uncertainties have arisen which are likely to negatively impact revenues. In July 2020, the Organization's State appropriation for fiscal year 2020 – 2021 was not approved. The Organization is developing a fundraising strategy and investigating other possible sources of funding, such as private grants and contributions, in addition to working to decrease expenses in order to preserve cash available for operations. Other financial impacts could occur, though such potential impacts are unknown at this time.

NOTE H – IMPLEMENTATION OF ACCOUNTING PRINCIPLES

In January 2016, the Financial Accounting Standards Board (FASB) issued Accounting Standards Update (ASU) 2016-01, *Financial Instruments – Overall (Subtopic 825-10): Recognition and Measurement of Financial Assets and Financial Liabilities*, which updates certain aspects of recognition, measurement, presentation and disclosure of financial instruments. The Organization implemented ASU 2016-01 during the period ended June 30, 2020 and has adjusted the presentation in these financial statements accordingly.

In June 2018, the FASB issued ASU 2018-08, *Clarifying the Scope and the Accounting Guidance for Contributions Received and Contributions Made*, which sets out to clarify and improve the scope and the accounting guidance for contributions received and contributions made. The amendments in this update should assist entities in (1) evaluating whether transactions should be accounted for as contributions (nonreciprocal transactions) within the scope of *Topic 958, Not-for-Profit Entities*, or as exchange (reciprocal) transactions subject to other guidance and (2) determining whether a contribution is conditional. The Organization implemented ASU 2018-08 during the period ended June 30, 2020. The implementation of this standard had no effect on the Organization's recognition of contribution revenues.

END HUMAN TRAFFICKING, INC.
NOTES TO FINANCIAL STATEMENTS (CONTINUED)
June 30, 2020

NOTE H – IMPLEMENTATION OF ACCOUNTING PRINCIPLES (Continued)

In August 2016, the FASB issued ASU 2016-15, *Statement of Cash Flows (Topic 230), Classification of Certain Cash Receipts and Cash Payments*, which is intended to reduce the diversity in practice in how certain transactions are classified in the statement of cash flows. In addition, in November 2016, the FASB issued ASU 2016-18, *Statement of Cash Flows (Topic 230), Restricted Cash*, which provides additional guidance related to transfers between cash and restricted cash and how entities present the cash receipts and cash payments that directly affect the restricted cash accounts in the statement of cash flows. The implementation of this standard had no effect on the Organization’s presentation of cash and cash equivalents in these financial statements.

On August 18, 2016, the FASB issued ASU 2016-14, *Not-for-Profit Entities (Topic 958): Presentation of Financial Statements of Not-for-Profit Entities*. The update addresses the complexity and understandability of net asset classification, deficiencies in information about liquidity and availability of resources, and lack of consistency in the type of information provided about expenses and investment return. The Organization implemented ASU 2016-14 during the period ended June 30, 2020, and has adjusted the presentation of these financial statements accordingly.

NOTE I – RECENT ACCOUNTING PRONOUNCEMENTS

In November 2017, the FASB issued ASU 2017-14, *Income Statement – Reporting Comprehensive Income (Topic 220), Revenue Recognition (Topic 605), and Revenue from Contracts with Customers (Topic 606)*, which sets out to clarify the principles of recognizing revenue and to develop a common revenue standard. This ASU amends ASU 2014-09 and ASU 2015-14, which are not yet effective. The new standard will apply to entities that enter into contracts with customers to transfer goods or services, except for contracts that are within the scope of other standards. In June 2020, the FASB extended the effective implementation date of the ASU to fiscal years beginning after December 15, 2019. The Organization is currently evaluating the impact of the adoption of ASU 2017-14 on its financial statements.

In August 2018, the FASB issued ASU 2018-13, *Disclosure Framework—Changes to the Disclosure Requirements for Fair Value Measurement*. The update modifies the disclosure requirements for fair value measurements. ASU 2018-13 will be effective for the Organization for fiscal years beginning after December 15, 2019. The Organization is currently evaluating the impact of the adoption of ASU 2018-13 on its financial statements.

**REPORT REQUIRED UNDER
*GOVERNMENT AUDITING STANDARDS***

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FREDERICK CARROLL III
FOUNDER (RETIRED)

**INDEPENDENT AUDITOR'S 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
End Human Trafficking, Inc.
Tallahassee, 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 End Human Trafficking, Inc. (a non-profit organization) (the Organization), which comprise the statement of financial position as of June 30, 2020, and the related statements of activities, functional expenses, and cash flows for the period August 21, 2019 (date of inception) through June 30, 2020, and the related notes to the financial statements, and have issued our report thereon dated January 19, 2021.

Internal Control Over Financial Reporting

In planning and performing our audit of the financial statements, we considered the Organization's 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 of expressing an opinion on the effectiveness of the Organization's internal control. Accordingly, we do not express an opinion on the effectiveness of the Organization'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 charged with governance.

To the Board of Directors
End Human Trafficking, Inc.
Page Two

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. We did identify certain deficiencies in internal control, which are described below, that we consider to be significant deficiencies:

Bank Reconciliations

Observation/Recommendation

During the audit, we noted that monthly bank reconciliations were not being performed.

We recommend that management reconcile the bank account in a timely manner each month. Unreconciled differences should be promptly investigated and adjusted, if necessary.

Management's Response

Bank reconciliations will be completed each month by the Executive Director within one week of receiving the bank statements.

Board Oversight

Observation / Recommendation

During our review of the Financial Control Policy, we noted that the Organization has a procedure in place for the Treasurer to receive the bank reconciliations and bank statements for review each month. However, during the period audited, the Treasurer did not receive bank reconciliations per our observation above, and also did not receive monthly bank statements.

We recommend that the Treasurer receive monthly bank reconciliations and bank statements and initial the documents or e-mail the Executive Director as evidence that she has reviewed the documents timely each month.

Management's Response

Once the bank reconciliations are completed each month by the Executive Director, the Executive Director will send a report and the bank statement to the Treasurer for review. The Treasurer will review the statements and sign a form indicating a review has been completed. The signed forms will be electronically stored for record-keeping purposes.

To the Board of Directors
End Human Trafficking, Inc.
Page Three

By-Laws and Financial Control Policy Adherence

Observation / Recommendation

During our review of the By-Laws and Financial Control Policy, we noted that the Organization has a procedure in place for checks in amounts that exceed \$10,000 to require two signatures. However, the Board Chair is the only authorized signer on the account, and requests Board approval for checks in amounts that exceed \$10,000. Additionally, we noted that the Organization has a procedure in place for the Treasurer to periodically review the accounting system to assure its accuracy and financial integrity. However, the Treasurer did not have access to the accounting system during the period audited and therefore, did not perform a periodic review.

We recommend that the By-Laws and Financial Control Policy be updated to reflect the procedures in place, or that the procedures performed be adjusted to reflect what is stated in the By-Laws and Financial Control Policy.

Management's Response

The Board of Directors intends to discuss modifying the current Bylaws during its upcoming meeting in February 2021 to include a review and approval for all expenses over \$10,000. Additionally, the Treasurer will perform periodic reviews of the online accounting system and will provide a quarterly update to the Board of Directors.

The Organization's written responses to the significant deficiencies identified in our audit have not been subjected to the audit procedures applied in the audit of the financial statements and, accordingly, we express no opinion on them.

Compliance and Other Matters

As part of obtaining reasonable assurance about whether the Organization's 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 no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

To the Board of Directors
End Human Trafficking, Inc.
Page Four

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 an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the Organization's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

Carroll and Company

January 19, 2021