

END HUMAN TRAFFICKING, INC.
(a/k/a)
FLORIDA ALLIANCE TO END HUMAN
TRAFFICKING
Tallahassee, Florida

FINANCIAL STATEMENTS

June 30, 2025 and 2024

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HAROLD A. BROCK, JR. (Retired)
W. FREDERICK THOMSON (1943-2024)

INDEPENDENT AUDITORS' REPORT

To the Board of Directors
End Human Trafficking, Inc.
a/k/a Florida Alliance to End Human Trafficking
Tallahassee, Florida

Opinion

We have audited the accompanying financial statements of End Human Trafficking, Inc. a/k/a Florida Alliance to End Human Trafficking (the "Organization", a nonprofit organization), which comprise the statements of financial position as of June 30, 2025 and 2024, and the related statements of activities, functional expenses and cash flows for the years then ended, and the related notes to the financial statements.

In our opinion, the financial statements referred to above present fairly, in all material respects, the financial position of the Organization as of June 30, 2025 and 2024, and the changes in its net assets and its cash flows for the years then ended in accordance with accounting principles generally accepted in the United States of America.

Basis for Opinion

We conducted our audits in accordance with auditing standards generally accepted in the United States of America. Our responsibilities under those standards are further described in the Auditors' Responsibilities for the Audit of the Financial Statements section of our report. We are required to be independent of the Organization 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 Financial Statements

Management is responsible for the preparation and fair presentation of the financial statements 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 financial statements that are free from material misstatement, whether due to fraud or error.

Responsibilities of Management for the Financial Statements (Continued)

In preparing the financial statements, management is required to evaluate whether there are conditions or events, considered in the aggregate, that raise substantial doubt about End Human Trafficking, Inc.'s ability to continue as a going concern within one year after the date that the financial statements are available to be issued.

Auditors' Responsibilities for the Audit of the Financial Statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditors' 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 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 financial statements.

In performing an audit in accordance with generally accepted auditing standards, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material misstatement of the financial statements, 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 financial statements.
- 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 Organization'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 financial statements.
- Conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about the Organization's ability to continue as a going concern for a reasonable period of time.

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 Reporting Required by *Government Auditing Standards*

In accordance with *Government Auditing Standards*, we have also issued our report dated February 16, 2026 on our consideration of the Organization's internal control over financial reporting and our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is 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 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.

Thruson Blockinger & Company

Tallahassee, Florida
February 16, 2026

END HUMAN TRAFFICKING, INC.
A/K/A FLORIDA ALLIANCE TO END HUMAN TRAFFICKING
STATEMENTS OF FINANCIAL POSITION
June 30, 2025 and 2024

	2025	2024
<u>ASSETS</u>		
CURRENT ASSETS		
Cash	\$ 530,925	\$ 590,749
Contributions and grants receivable	14,880	50,000
TOTAL CURRENT ASSETS	545,805	640,749
NON-CURRENT ASSETS		
Property and equipment, net	30,870	55,403
	\$ 576,675	\$ 696,152
<u>LIABILITIES AND NET ASSETS</u>		
CURRENT LIABILITIES		
Accounts payable and accrued expenses	\$ 114,281	\$ 9,381
Deferred revenue	25,000	50,000
TOTAL CURRENT LIABILITIES	139,281	59,381
NET ASSETS		
Without donor restrictions	437,394	636,771
TOTAL NET ASSETS	437,394	636,771
	\$ 576,675	\$ 696,152

See accompanying notes.

END HUMAN TRAFFICKING, INC.
A/K/A FLORIDA ALLIANCE TO END HUMAN TRAFFICKING
STATEMENTS OF ACTIVITIES
Years Ended June 30, 2025 and 2024

	2025	2024
REVENUE AND SUPPORT		
Event revenue	\$ 297,820	\$ 455,680
Contributions	134,897	56,554
State Support - Fines and Penalties	52,420	32,000
TOTAL REVENUE AND SUPPORT	485,137	544,234
EXPENSES		
Program services	264,756	61,231
Supporting services:		
Management and general	68,063	56,220
Fundraising	351,695	336,706
TOTAL EXPENSES	684,514	454,157
CHANGE IN NET ASSETS	(199,377)	90,077
BEGINNING NET ASSETS	636,771	546,694
ENDING NET ASSETS	\$ 437,394	\$ 636,771

See accompanying notes.

END HUMAN TRAFFICKING, INC.
A/K/A FLORIDA ALLIANCE TO END HUMAN TRAFFICKING
STATEMENT OF FUNCTIONAL EXPENSES
Year Ended June 30, 2025

	<u>Supporting Services</u>			<u>Total Expenses</u>
	<u>Program Services</u>	<u>Management and General</u>	<u>Fundraising</u>	
Event expenses	\$ -	\$ -	\$ 227,493	\$ 227,493
Programatic grants	200,314	-	-	200,314
Payroll	24,926	24,926	49,850	99,702
Professional services	11,888	11,888	23,777	47,553
Loss due to fraudulent activity	7,813	7,813	15,624	31,250
Depreciation	6,133	6,133	12,267	24,533
Advertising	5,521	5,521	11,043	22,085
Insurance	2,192	2,192	4,385	8,769
Payroll taxes	1,662	1,662	3,325	6,649
Travel	-	5,959	-	5,959
Fees	918	918	1,836	3,672
Training course	2,338	-	-	2,338
Cell phone	283	283	564	1,130
Office supplies	255	255	509	1,019
Software subscriptions	247	247	492	986
Professional development	238	238	474	950
Taxes and Licenses	28	28	56	112
	<u>\$ 264,756</u>	<u>\$ 68,063</u>	<u>\$ 351,695</u>	<u>\$ 684,514</u>

See accompanying notes.

END HUMAN TRAFFICKING, INC.
A/K/A FLORIDA ALLIANCE TO END HUMAN TRAFFICKING
STATEMENT OF FUNCTIONAL EXPENSES
Year Ended June 30, 2024

	<u>Supporting Services</u>			<u>Total Expenses</u>
	<u>Program Services</u>	<u>Management and General</u>	<u>Fundraising</u>	
Event expenses	\$ -	\$ -	\$ 234,914	\$ 234,914
Programatic grants	5,725	-	-	5,725
Payroll	22,500	22,500	45,000	90,000
Professional services	11,642	11,642	23,283	46,567
Loss due to fraudulent activity	-	-	-	-
Depreciation	9,448	9,448	18,897	37,793
Advertising	1,799	1,799	3,597	7,195
Insurance	1,708	1,708	3,414	6,830
Payroll taxes	1,484	1,484	2,967	5,935
Travel	-	5,321	-	5,321
Fees	1,301	1,301	2,603	5,205
Training course	4,607	-	-	4,607
Cell phone	297	297	592	1,186
Office supplies	281	281	562	1,124
Software subscriptions	439	439	877	1,755
Professional development	-	-	-	-
Taxes and Licenses	-	-	-	-
	<u>\$ 61,231</u>	<u>\$ 56,220</u>	<u>\$ 336,706</u>	<u>\$ 454,157</u>

See accompanying notes.

END HUMAN TRAFFICKING, INC.
A/K/A FLORIDA ALLIANCE TO END HUMAN TRAFFICKING
STATEMENTS OF CASH FLOWS
Years Ended June 30, 2025 and 2024

	2025	2024
CASH FLOWS FROM OPERATING ACTIVITIES		
Change in net assets	\$ (199,377)	\$ 90,077
Adjustments to reconcile change in net assets to net cash (used in) provided by operating activities:		
Depreciation and amortization	24,533	37,793
(Increase) decrease in:		
Contributions and grants receivable	35,120	(14,750)
Prepaid expenses	-	68,491
Increase (decrease) in:		
Accounts payable and accrued expenses	104,900	6,780
Deferred revenue	(25,000)	50,000
Refundable advance	-	(42,246)
	(59,824)	196,145
NET CASH (USED IN) PROVIDED BY OPERATING ACTIVITIES		
CASH FLOWS FROM INVESTING ACTIVITIES		
Purchase of property and equipment	-	(15,357)
	-	(15,357)
NET CASH USED IN INVESTING ACTIVITIES		
NET (DECREASE) INCREASE IN CASH		
	(59,824)	180,788
BEGINNING CASH	590,749	409,961
ENDING CASH	\$ 530,925	\$ 590,749

See accompanying notes.

END HUMAN TRAFFICKING, INC.
A/K/A FLORIDA ALLIANCE TO END HUMAN TRAFFICKING
NOTES TO FINANCIAL STATEMENTS
June 30, 2025 and 2024

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

The following is a summary of significant accounting policies and practices of End Human Trafficking, Inc. a/k/a Florida Alliance to End Human Trafficking which affect significant elements of the accompanying financial statements.

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 training and information to law enforcement and industry 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 financial statements have been prepared on the accrual basis of accounting in accordance with accounting principles generally accepted in the United States of America, and accordingly, reflect all significant receivables, payables, and other liabilities.

END HUMAN TRAFFICKING, INC.
A/K/A FLORIDA ALLIANCE TO END HUMAN TRAFFICKING
NOTES TO FINANCIAL STATEMENTS
June 30, 2025 and 2024

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

Basis of Presentation - The accompanying financial statements have been prepared on the accrual basis of accounting in accordance with accounting principles generally accepted in the United States of America (US GAAP). Net assets, revenues, expenses, gains and losses are classified based on the existence or absence of donor-imposed restrictions. Accordingly, the Organization’s net assets and changes thereto are classified and reported as follows:

- 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, 2025 and 2024.

Revenue Recognition – Revenues from fundraising events consisting of direct benefits provided to donors are recognized when the services have been performed and the products have been transferred, with the difference being reflected as contributions.

Revenue received in advance of the period in which it is earned is deferred to subsequent years. Deferred revenues are recognized as income at the later of either the date collected or on the day the performance obligation has been fulfilled.

Deferred revenues consisted of the following as of June 30:

	2025	2024
Deferred revenue	\$ <u>25,000</u>	\$ <u>50,000</u>

Unconditional contributions are recognized when cash, or other assets, and unconditional promises to give, or notification of a beneficial interest is received.

Conditional grants and contributions are recognized as revenue when the conditions on which they depend have been substantially met. Amounts received in excess of revenue recognized under conditional grants and contributions are reflected as refundable advances in the accompanying statements of financial statements.

END HUMAN TRAFFICKING, INC.
A/K/A FLORIDA ALLIANCE TO END HUMAN TRAFFICKING
NOTES TO FINANCIAL STATEMENTS
June 30, 2025 and 2024

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

Contributions restricted by donors are reported as increases in net assets without donor restrictions if the restrictions expire (that is when a stipulated time restrictions ends or purpose restrictions is accomplished) in the reporting period in which the revenue is recognized. All other donor-restricted contributions are reported as increases in the 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 statements of activities as net assets released from restrictions.

Use of 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. Accordingly, actual results could differ from those estimates.

Functional Allocation of Expenses - The costs of providing the various services and other activities have been presented on a functional basis in the Statements of Activities. The statements of functional expenses present the natural classification detail of expenses by function. Accordingly, certain categories of expenses have been allocated among the programs and supporting services benefited, based on management's assessment of time and effort.

Cash and Cash Equivalents - For purposes of the statements of cash flows, the Organization considers all highly liquid investments with 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-offs 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 purchases are recorded at cost. Additions, improvements, and other capital outlays that exceed a threshold established by management and significantly extend the useful life of the asset are capitalized. Contributed assets are reported at fair market value as of the date received. If donors stipulate how long the assets must be used, the contributions are recorded as support with donor restrictions. In the absence of such stipulations, contributions of property and equipment are recorded as support without donor restrictions. All property and equipment are depreciated using the straight-line method over the estimated useful lives of the assets.

Advertising - Advertising costs are expensed as incurred and total \$22,085 and \$7,195 for the years ended June 30, 2025 and 2024, respectively.

END HUMAN TRAFFICKING, INC.
A/K/A FLORIDA ALLIANCE TO END HUMAN TRAFFICKING
NOTES TO FINANCIAL STATEMENTS
June 30, 2025 and 2024

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

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 years ended June 30, 2025 and 2024.

NOTE 2 - LIQUIDITY AND AVAILABILITY

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

	<u>2025</u>	<u>2024</u>
Cash	\$ 530,925	\$ 590,749
Contribution receivable	<u>14,880</u>	<u>50,000</u>
Total financial assets available to meet cash needs for general expenses within one year	\$ <u><u>545,805</u></u>	\$ <u><u>640,749</u></u>

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

NOTE 3 - PROPERTY AND EQUIPMENT

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

	<u>Useful Lives</u>	<u>2025</u>	<u>2024</u>
Online training course	5 years	\$ 181,515	\$ 181,515
Website	5 years	5,300	5,300
Computers and equipment	3 – 10 years	<u>2,149</u>	<u>2,149</u>
		188,964	188,964
Accumulated depreciation		<u>(158,094)</u>	<u>(133,561)</u>
		\$ <u><u>30,870</u></u>	\$ <u><u>55,403</u></u>

END HUMAN TRAFFICKING, INC.
A/K/A FLORIDA ALLIANCE TO END HUMAN TRAFFICKING
NOTES TO FINANCIAL STATEMENTS
June 30, 2025 and 2024

NOTE 4 - CONCENTRATIONS OF CREDIT RISK

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 were \$273,067 and \$340,749 of uninsured bank balances as of June 30, 2025 and 2024, respectively.

NOTE 5 - RELATED PARTY TRANSACTIONS

During years ended June 30, 2025 and 2024, the Organization received \$5,000 and \$10,100 donations from board members, respectively.

NOTE 6 - 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 years ended June 30, 2025 and 2024.

The Organization is subject to routine audits by taxing jurisdictions; however, there are currently no audits in progress for any tax periods. The Organization believes it is no longer subject to income tax examinations for fiscal years ending prior to June 30, 2021.

NOTE 7 - SUBSEQUENT EVENTS

The Organization has evaluated subsequent events through February 16, 2026, the date which the financial statements were available to be issued.

NOTE 8 - RECLASSIFICATIONS

Certain amounts from prior-year financial statements have been reclassified to conform with current-year presentation. These reclassifications had no effect on the previously reported change in net assets, financial positions or cash flows.

NOTE 9 - CONTINGENCIES

On May 21, 2025, The Organization was the victim of a cyber fraud which resulted in the theft of \$31,250. The Organization reported the theft to state authorities when it was discovered in May 2025. At this time, it is unknown if the funds will be recovered.

**OTHER REPORTING REQUIRED BY
*GOVERNMENT AUDITING STANDARDS***

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W. FREDERICK THOMSON (1943-2024)

INDEPENDENT AUDITORS' 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.
a/k/a Florida Alliance to End Human Trafficking
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. (the "Organization", a nonprofit organization), which comprise the statement of financial position as of June 30, 2025, and the related statements of activities, functional expenses and cash flows for the year then ended, and the related notes to the financial statements, and have issued our report thereon dated February 16, 2026.

Report on 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) as a basis for designing 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.

Report on Internal Control over Financial Reporting (Continued)

Our consideration of the 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. Given these limitations, during our audit we did not identify any deficiencies in internal control that we considered to be material. However, material weaknesses or significant deficiencies may exist that were not identified.

Report on 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 financial statements. 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*.

Organization's Response to Findings

Government Auditing Standards requires the auditor to perform limited procedures on the Organization's response to the findings identified in our audit and described in the accompanying schedule of findings and questioned costs. The Organization's response was not subjected to the other auditing procedures applied in the audit of the financial statements and, accordingly, we express no opinion on the response.

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.

Thomson Brock Inspect + Company

Tallahassee, Florida

February 16, 2026

**END HUMAN TRAFFICKING, INC.
A/K/A FLORIDA ALLIANCE TO END HUMAN TRAFFICKING
SCHEDULE OF FINDINGS AND RESPONSES
Year Ended June 30, 2025**

CURRENT YEAR FINDINGS – FINANCIAL STATEMENT AUDIT

None.

PRIOR YEAR FINDINGS – FINANCIAL STATEMENT AUDIT

2024-001: Deferred Revenue From Event Sponsorship – (CORRECTED)

Summary of Finding – During the prior year audit, we noted that a sponsorship payment of \$50,000 was paid for an event that occurred in the subsequent fiscal year. This transaction was not identified by management as deferred revenue and was recorded as revenue in the incorrect year.

Current Year Follow-up – In the current year, we observed that the prior year audit adjustments for deferred revenue were properly posted to the Organization's accounting system and current year deferred revenue was properly posted. This comment is considered to be corrected.

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MANAGEMENT LETTER

To the Board of Directors
End Human Trafficking, Inc.
a/k/a Florida Alliance to End Human Trafficking
Tallahassee, Florida

Report on the Financial Statements

We have audited the financial statements of the Florida Alliance to End Human Trafficking (the “Organization”) as of and for the fiscal year ended June 30, 2025, and have issued our report thereon dated February 16, 2026.

Auditor’s Responsibility

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 and Chapter 10.650, Rules of the Auditor General.

Other Reporting Requirements

We have issued our Independent Auditor’s Report on Internal Control over Financial Reporting and on Compliance and Other Matters Based on an Audit of the Financial Statements Performed in Accordance with Government Auditing Standards. Disclosures in those reports and schedule, which are dated February 16, 2026, should be considered in conjunction with this management letter.

Additional Matters Section 10.654(1)(e), Rules of the Auditor General, requires us to communicate noncompliance with provisions of contracts or grant agreements, or fraud, waste, or abuse, that has occurred or is likely to have occurred, that has an effect on the financial statements or State project amounts that is less than material but warrants the attention of those charged with governance.

In connection with our audit, we did note the following:

PRIOR YEAR COMMENTS

1. Capitalization of Software Costs – (CORRECTED)

In the prior year, we noted that Software translation services were not properly capitalized in accordance with management’s policy. We recommended that management identify costs that meet the capitalization threshold and ensure these are

recorded properly in the accounting system. In the current year, no costs were identified that received capitalization. This comment is considered corrected.

CURRENT YEAR COMMENTS

1. Fraudulent Transaction Identification

The Organization received a fraudulent email from a vendor while working with on logistics for the Night of Hope and Healing. The email requested that the vendor's banking information be updated for an ACH transaction. The Organization updated the information and processed the payment of \$31,250 through their normal disbursement process. When management realized that the email was fraudulent, they reported it to FDLE, however the payment was already transferred overseas. As of the date of this report, FDLE is still investigating and there is a chance that the funds are recovered. We recommend that management strengthen their internal control over ACH transactions in that they obtain confirmation of ACH bank information independently of emails or invoices by phone call with vendors using phone numbers obtained by known sources.

Management's Response: Immediately, upon notification of the fraudulent transaction, management has updated its policies to verbally confirm all bank transactions via phone calls with the applicable vendor. Prior to any changes within the accounting and banking systems, Accounting staff contact vendors via telephone, using phone numbers obtained during the contract set up to independently verify the information. No changes to any banking information are performed until such verification is completed.

Purpose of this Letter

Our management letter is intended solely for the information and use of the Legislative Auditing Committee, members of the Florida Senate and the Florida House of Representatives, the Florida Auditor General, Federal and other granting agencies, Florida Office of the Attorney General the Board of Directors, and applicable management, and is not intended to be and should not be used by anyone other than these specified parties.

We wish to thank the CEO and the staff of the Organization for their support and timely assistance during our audit.

Thomson Black & Veatch Company

February 16, 2026