



*SELF-INITIATED LIVING OPTIONS, INC.
D/B/A SUFFOLK INDEPENDENT LIVING ORGANIZATION*

AUDIT REPORTS RELATED TO THE UNIFORM GUIDANCE

FOR THE YEAR ENDED SEPTEMBER 30, 2024



SELF-INITIATED LIVING OPTIONS, INC.
D/B/A SUFFOLK INDEPENDENT LIVING ORGANIZATION

**AUDIT REPORTS RELATED TO THE UNIFORM GUIDANCE
FOR THE YEAR ENDED SEPTEMBER 30, 2024
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**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**

Independent Auditors' Report

To the Board of Directors of
Self-Initiated Living Options, Inc. d/b/a Suffolk Independent Living Organization
Medford, New York

We have audited 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, the financial statements of Self-Initiated Living Options, Inc. d/b/a Suffolk Independent Living Organization (hereinafter, "SILO"), which comprise the statement of financial position as of September 30, 2024, 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 June 4, 2025.

Report on Internal Control over Financial Reporting

In planning and performing our audit of the financial statements, we considered SILO's internal control over financial reporting ("internal control") as a basis for designing 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 SILO's internal control. Accordingly, we do not express an opinion on the effectiveness of SILO'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 SILO'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.

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. Given these limitations, during our audit, we did not identify any deficiencies in internal control that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified.

Report on Compliance and Other Matters

As part of obtaining reasonable assurance about whether SILO's financial statements are free from material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, grant agreements and 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*.

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

Cerini & Associates LLP

Bohemia, New York
June 4, 2025



**Report On Compliance For Each Major Federal Program
And Report On Internal Control Over Compliance
In Accordance With The *Uniform Guidance***

Independent Auditors' Report

To the Board of Directors of
Self-Initiated Living Options, Inc. d/b/a Suffolk Independent Living Organization
Medford, New York

Report on Compliance for Each Major Federal Program

Opinion on Each Major Federal Program

We have audited Self-Initiated Living Options, Inc.'s d/b/a Suffolk Independent Living Organization (hereinafter, "SILO") compliance with the types of compliance requirements identified as subject to audit in the U.S. Office of Management and Budget ("OMB") *Compliance Supplement* that could have a direct and material effect on each of SILO's major federal programs for the year ended September 30, 2024. SILO's major federal programs are identified in the summary of auditors' results section of the accompanying schedule of findings and questioned costs.

In our opinion, SILO complied, in all material respects, with the compliance requirements referred to above that could have a direct and material effect on each of its major federal programs for the year ended September 30, 2024.

Basis for Opinion on Each Major Federal Program

We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America ("GAAS"); the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States ("*Government Auditing Standards*") and the audit requirements of Title 2 U.S. *Code of Federal Regulations* Part 200 *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* ("*Uniform Guidance*"). Our responsibilities under those standards and the Uniform Guidance are further described in the Auditors' Responsibilities for the Audit of Compliance section of our report.



We are required to be independent of SILO and to meet our other ethical responsibilities, in accordance with 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 opinion on compliance for each major federal program. Our audit does not provide a legal determination of SILO's compliance with the compliance requirements referred to above.

Responsibilities of Management for Compliance

Management is responsible for compliance with the requirements referred to above and for the design, implementation, and maintenance of effective internal control over compliance with the requirements of laws, statutes, regulations, rules, and provisions of contracts or grant agreements applicable to SILO's federal programs.

Auditors' Responsibilities for the Audit of Compliance

Our objectives are to obtain reasonable assurance about whether material noncompliance with the compliance requirements referred to above occurred, whether due to fraud or error, and express an opinion on SILO's compliance based on our audit. 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 GAAS, *Government Auditing Standards*, and the Uniform Guidance will always detect material noncompliance when it exists. The risk of not detecting material noncompliance resulting from fraud is higher than for that resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Noncompliance with the compliance requirements referred to above is considered material, if there is a substantial likelihood that, individually or in the aggregate, it would influence the judgment made by a reasonable user of the report on compliance about SILO's compliance with the requirements of each major federal program as a whole.

In performing an audit in accordance with GAAS, *Government Auditing Standards*, and the Uniform Guidance, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material noncompliance, 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 SILO's compliance with the compliance requirements referred to above and performing such other procedures as we considered necessary in the circumstances.
- Obtain an understanding of SILO's internal control over compliance relevant to the audit in order to design audit procedures that are appropriate in the circumstances and to test and report on internal control over compliance in accordance with the Uniform Guidance, but not for the purpose of expressing an opinion on the effectiveness of SILO's internal control over compliance. Accordingly, no such opinion is expressed.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and any significant deficiencies and material weaknesses in internal control over compliance that we identified during the audit.

Report on Internal Control over Compliance

A deficiency in internal control over compliance exists when the design or operation of a control over compliance does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct noncompliance with a type of compliance requirement of a federal program on a timely basis. A *material weakness in internal control over compliance* is a deficiency, or a combination of deficiencies, in internal control over compliance, such that there is a reasonable possibility that material noncompliance with a type of compliance requirement of a federal program will not be prevented, or detected and corrected, on a timely basis. A *significant deficiency in internal control over compliance* is a deficiency, or a combination of deficiencies, in internal control over compliance with a type of compliance requirement of a federal program that is less severe than a material weakness in internal control over compliance, yet important enough to merit attention by those charged with governance.

Our consideration of internal control over compliance was for the limited purpose described in the Auditor's Responsibilities for the Audit of Compliance section above and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies in internal control over compliance. Given these limitations, during our audit we did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses, as defined above. However, material weaknesses or significant deficiencies may exist that were not identified.

Our audit was not designed for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, no such opinion is expressed.

The purpose of this report on internal control over compliance is solely to describe the scope of our testing of internal control over compliance and the results of that testing based on the requirements of the Uniform Guidance. Accordingly, this report is not suitable for any other purpose.

Report on Schedule of Expenditures of Federal Awards Required by the Uniform Guidance

We have audited the financial statements of SILO as of and for the year ended September 30, 2024, and have issued our report thereon dated June 4, 2025, which contained an unmodified opinion on those financial statements. Our audit was conducted for the purpose of forming an opinion on the financial statements as a whole. The accompanying schedule of expenditures of federal awards is presented for purposes of additional analysis as required by the Uniform Guidance and is not a required part of the financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the financial statements. The information has been subjected to the auditing procedures applied in the audit of financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the financial statements or to the financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the schedule of expenditures of federal awards is fairly stated, in all material respects, in relation to the financial statements as a whole.

Cerini & Associates LLP

Bohemia, New York
June 4, 2025

**SELF-INITIATED LIVING OPTIONS, INC.
D/B/A SUFFOLK INDEPENDENT LIVING ORGANIZATION**

**SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE YEAR ENDED SEPTEMBER 30, 2024**

| Federal Grantor/Pass-through Grantor/ Program or Cluster Title | Federal Assistance Listing Number | Pass-through Entity Identifying Number | Provided to Subrecipients | Total Federal Expenditures |
|--|---|---|--------------------------------------|---------------------------------------|
| <u>U.S. Department of Health and Human Services</u> | | | | |
| Medicaid Cluster | | | | |
| Pass through from the NYS Department of Health: Medical Assistance Program | 93.778 | C34509GG | N/A | <u>\$ 704,924</u> |
| | | Total Medicaid Cluster | | 704,924 |
| Pass through from the Justice Center for the Protection of People with Special Needs: ACL Assistive Technology | 93.464 | C00135GG | N/A | <u>168,931</u> |
| | Total U.S. Department of Health and Human Services | | | <u>873,855</u> |
| | Total Expenditures of Federal Awards | | | <u><u>\$ 873,855</u></u> |

**SELF-INITIATED LIVING OPTIONS, INC.
D/B/A SUFFOLK INDEPENDENT LIVING ORGANIZATION**

**NOTES TO SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE YEAR ENDED SEPTEMBER 30, 2024**

NOTE 1 - BASIS OF PRESENTATION

The accompanying schedule of federal awards (the "Schedule") includes the federal award activity of SILO under programs of the federal government for the year ended September 30, 2024. The information in this Schedule is presented in accordance with the requirements of Title 2 U.S. Code of Federal Regulations Part 200, *Uniform Administration Requirements, Cost Principles, and Audit Requirements for Federal Awards* ("Uniform Guidance"). Because the Schedule presents only a selected portion of the operations of SILO, it is not intended to and does not present the financial position, changes in net assets, or cash flows of SILO.

All of SILO's federal awards were in the form of cash assistance for the year ended September 30, 2024.

NOTE 2 - SIGNIFICANT ACCOUNTING POLICY

Expenditures reported on the Schedule are reported on the accrual basis of accounting. Such expenditures are recognized following the cost principles contained in the Uniform Guidance, wherein certain types of expenditures are not allowable or are limited as to reimbursement.

NOTE 3 - INDIRECT COST RATE

SILO has elected not to use the ten-percent de minimis indirect cost rate allowed under the Uniform Guidance.

SELF-INITIATED LIVING OPTIONS, INC.
D/B/A SUFFOLK INDEPENDENT LIVING ORGANIZATION

SCHEDULE OF FINDINGS AND QUESTIONED COSTS
FOR THE YEAR ENDED SEPTEMBER 30, 2024

Section I: Summary of Auditors' Results

Financial Statements

Type of auditors' report issued: Unmodified

Internal control over financial reporting:

| | | |
|--|-------------------|-----------------|
| Are any material weaknesses identified? | <u> </u> Yes | <u> X </u> No |
| Are any significant deficiencies identified? | <u> </u> Yes | <u> X </u> No |
| Is any noncompliance material to financial statements noted? | <u> </u> Yes | <u> X </u> No |

Federal Awards

Internal control over major federal programs:

| | | |
|--|---|-----------------|
| Are any material weaknesses identified? | <u> </u> Yes | <u> X </u> No |
| Are any significant deficiencies identified? | <u> </u> Yes | <u> X </u> No |
| Type of auditors' report issued on compliance for major federal programs | <u>Unmodified</u> | |
| Any audit findings disclosed that are required to be reported in accordance with 2 CFR 200.516(a)? | <u> </u> Yes | <u> X </u> No |
| Identification of major federal programs: | | |
| Federal Assistance Listing Number 93.778 | Medicaid Cluster - Medical Assistance Program | |
| Dollar threshold used to distinguish between type A and type B programs: | <u>\$750,000</u> | |
| Auditee qualified as low-risk auditee? | <u> </u> Yes | <u> X </u> No |

**SELF-INITIATED LIVING OPTIONS, INC.
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**SCHEDULE OF FINDINGS AND QUESTIONED COSTS
FOR THE YEAR ENDED SEPTEMBER 30, 2024**

Section II: Financial Statement Findings

There were no findings related to the financial statements for the year ended September 30, 2024 that are required to be reported in accordance with *Government Auditing Standards*.

**SELF-INITIATED LIVING OPTIONS, INC.
D/B/A SUFFOLK INDEPENDENT LIVING ORGANIZATION**

**SCHEDULE OF FINDINGS AND QUESTIONED COSTS
FOR THE YEAR ENDED SEPTEMBER 30, 2024**

Section III: Federal Award Findings

There were no findings or questioned costs for federal awards for the year ended September 30, 2024.

**SELF-INITIATED LIVING OPTIONS, INC.
D/B/A SUFFOLK INDEPENDENT LIVING ORGANIZATION**

**SCHEDULE OF FINDINGS AND QUESTIONED COSTS
FOR THE YEAR ENDED SEPTEMBER 30, 2024**

Section IV: Prior Audit Findings and Questioned Costs

| | |
|---------------------------------|---|
| FINDING REFERENCE NUMBER | 2023-001 |
| FEDERAL PROGRAMS | 93.778: Medicaid Cluster – Medical Assistance Program 93.464: ACL Assistive Technology |
| COMPLIANCE REQUIREMENT | Reporting |
| TYPE OF FINDING | Noncompliance and Significant Deficiency in Internal Control |

Statement of Condition

The Uniform Guidance report for the year ended September 30, 2023, was submitted with SILO's Federal Audit Clearinghouse filing during September 2024, which was after its due date.

Current Year Status

This finding was corrected in the current year.