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January 30, 2014

Board of Directors  
Feeding Indiana's Hungry, Inc.  
5722-A W. 74<sup>th</sup> Street  
Indianapolis, IN 46278

We have reviewed the audit report prepared by Alerding & Co., LLC, Independent Public Accountants, for the period July 1, 2011 to June 30, 2012. In our opinion, the audit report was prepared in accordance with the guidelines established by the State Board of Accounts. Per the Independent Public Accountants' opinion, the financial statements included in the report present fairly the financial condition of the Feeding Indiana's Hungry, Inc., as of June 30, 2012, and the results of its operations for the period then ended, on the basis of accounting described in the report.

The Independent Public Accountants' report is filed with this letter in our office as a matter of public record.

STATE BOARD OF ACCOUNTS



FEEDING INDIANA'S HUNGRY, INC.

FINANCIAL STATEMENTS

JUNE 30, 2012 AND 2011



Alerding & Co., LLC

Consultants • Certified Public Accountants

# FEEDING INDIANA'S HUNGRY, INC.

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JUNE 30, 2012 AND 2011

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# Alerding & Co., LLC

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## INDEPENDENT AUDITORS' REPORT

Board of Directors  
Feeding Indiana's Hungry, Inc.  
Indianapolis, Indiana

We have audited the accompanying statement of financial position of FEEDING INDIANA'S HUNGRY, INC. as of June 30, 2012, and the related statements of activities and changes in net assets, functional expenses, and cash flows for the year then ended. These financial statements are the responsibility of FEEDING INDIANA'S HUNGRY, INC.'s management. Our responsibility is to express an opinion on these financial statements based on our audit. The financial statements of FEEDING INDIANA'S HUNGRY, INC. as of and for the year ended June 30, 2011 were audited by other auditors. Those auditors expressed an unqualified opinion on those financial statements in their report dated December 13, 2012.

We conducted our audit in accordance with U.S. Generally Accepted Auditing Standards and the standards applicable to financial audits contained in *Governmental 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 of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation. We believe that our audit provides a reasonable basis for our opinion.

In our opinion, the financial statements referred to above present fairly, in all material respects, the financial position of FEEDING INDIANA'S HUNGRY, INC. as of June 30, 2012, and the changes in its net assets, functional expenses, and cash flows for the year then ended, in conformity with the U.S. Generally Accepted Accounting Principles.

In accordance with *Government Auditing Standards*, we have also issued our report, dated December 13, 2012, on our consideration of FEEDING INDIANA'S HUNGRY, INC.'s internal control over financial reporting and our tests of its compliance with certain provisions of laws, regulations, contracts, 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 the internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* and should be considered in assessing the results of our audit.

Our audit was conducted for the purpose of forming an opinion on the financial statements as a whole. The accompanying 2012 schedule of expenditures of Federal awards is presented for purposes of additional analysis as required by the U.S. Office of Management and Budget Circular A-133, *Audit of States, Local Government, and Non-Profit Organizations*, 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 the 2012 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 U.S. Generally Accepted Auditing Standards. 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.

*A. Lending & Co.*

December 13, 2012

FEEDING INDIANA'S HUNGRY, INC.

STATEMENTS OF FINANCIAL POSITION  
JUNE 30, 2012 AND 2011

ASSETS

	<u>2012</u>	<u>2011</u>
<b>Current Assets:</b>		
Cash	\$ 52,398	\$ 157,559
Dues receivable	2,618	-0-
Grants receivable	-0-	2,548,640
Prepaid expenses	<u>1,156</u>	<u>1,156</u>
	<u>\$ 56,172</u>	<u>\$ 2,707,355</u>

LIABILITIES AND NET ASSETS

<b>Liabilities:</b>		
Accounts payable	\$ -0-	\$ 6,903
Payroll taxes payable	1,564	1,535
Deferred membership dues	<u>-0-</u>	<u>1,461</u>
Total liabilities	<u>1,564</u>	<u>9,899</u>
<b>Net Assets:</b>		
Unrestricted net assets	20,169	42,144
Temporarily restricted net assets	<u>34,439</u>	<u>2,655,312</u>
Total net assets	<u>54,608</u>	<u>2,697,456</u>
	<u>\$ 56,172</u>	<u>\$ 2,707,355</u>

See accompanying Notes to Financial Statements.

# FEEDING INDIANA'S HUNGRY, INC.

## STATEMENT OF ACTIVITIES AND CHANGES IN NET ASSETS YEAR ENDED JUNE 30, 2012

	<u>Unrestricted</u>	<u>Temporarily Restricted</u>	<u>Total</u>
<b>Revenue and Support:</b>			
Million Meals program revenue	\$ 24,152	\$ 34,439	\$ 58,591
Membership dues	64,130	-0-	64,130
Contributions	6,238	-0-	6,238
In-kind donations	625	-0-	625
Other	25	-0-	25
Total revenue and support	95,170	34,439	129,609
<b>Temporarily Restricted Net Assets Released From Restrictions</b>			
	2,655,312	(2,655,312)	-0-
	2,750,482	(2,620,873)	129,609
<b>Expenses:</b>			
Program	2,725,525	-0-	2,725,525
Management and general	38,566	-0-	38,566
Fundraising	8,366	-0-	8,366
Total expenses	2,772,457	-0-	2,772,457
Change in net assets	(21,975)	(2,620,873)	(2,642,848)
Net Assets, Beginning of Year	42,144	2,655,312	2,697,456
Net Assets, End of Year	\$ 20,169	\$ 34,439	\$ 54,608

See accompanying Notes to Financial Statements.

# FEEDING INDIANA'S HUNGRY, INC.

## STATEMENT OF ACTIVITIES AND CHANGES IN NET ASSETS YEAR ENDED JUNE 30, 2011

	<u>Unrestricted</u>	<u>Temporarily Restricted</u>	<u>Total</u>
<b>Revenue and Support:</b>			
Million Meals program revenue	\$ 71,219	\$ 101,672	\$ 172,891
Membership dues	64,124	-0-	64,124
Grants	395,000	2,553,640	2,948,640
Contributions	4,574	-0-	4,574
In-kind donations	500	-0-	500
Total revenue and support	535,417	2,655,312	3,190,729
<b>Temporarily Restricted Net Assets</b>			
<b>Released From Restrictions</b>	19,489	(19,489)	-0-
	554,906	2,635,823	3,190,729
<b>Expenses:</b>			
Program	499,247	-0-	499,247
Management and general	37,811	-0-	37,811
Fundraising	8,293	-0-	8,293
Total expenses	545,351	-0-	545,351
Change in net assets	9,555	2,635,823	2,645,378
<b>Net Assets, Beginning of Year</b>	32,589	19,489	52,078
<b>Net Assets, End of Year</b>	\$ 42,144	\$ 2,655,312	\$ 2,697,456

See accompanying Notes to Financial Statements.

# FEEDING INDIANA'S HUNGRY, INC.

## STATEMENT OF FUNCTIONAL EXPENSES YEAR ENDED JUNE 30, 2012

	<u>Program</u>	<u>Management and General</u>	<u>Fundraising</u>	<u>Total</u>
Salary	\$ 34,334	\$ 21,849	\$ 6,242	\$ 62,425
Payroll taxes	<u>2,772</u>	<u>1,764</u>	<u>504</u>	<u>5,040</u>
Total payroll and payroll taxes	37,106	23,613	6,746	67,465
Product acquisition and promotion	2,675,328	-0-	-0-	2,675,328
Travel and conferences	4,408	827	275	5,510
Staff and board development	-0-	1,964	-0-	1,964
Advertising and promotion	545	-0-	-0-	545
Professional fees	-0-	7,975	-0-	7,975
Insurance	415	830	138	1,383
Postage and printing	5,009	189	-0-	5,198
Office supplies	268	535	89	892
Dues and subscriptions	-0-	607	-0-	607
Rent and utilities	1,890	1,470	840	4,200
Telephone	<u>556</u>	<u>556</u>	<u>278</u>	<u>1,390</u>
Total expenses	<u>\$ 2,725,525</u>	<u>\$ 38,566</u>	<u>\$ 8,366</u>	<u>\$ 2,772,457</u>

See accompanying Notes to Financial Statements.

# FEEDING INDIANA'S HUNGRY, INC.

## STATEMENT OF FUNCTIONAL EXPENSES YEAR ENDED JUNE 30, 2011

	<u>Program</u>	<u>Management and General</u>	<u>Fundraising</u>	<u>Total</u>
Salary	\$ 33,660	\$ 21,420	\$ 6,120	\$ 61,200
Payroll taxes	<u>2,705</u>	<u>1,722</u>	<u>492</u>	<u>4,919</u>
Total payroll and payroll taxes	36,365	23,142	6,612	66,119
Product acquisition and promotion	457,270	-0-	-0-	457,270
Travel and conferences	1,555	292	97	1,944
Staff and board development	-0-	1,281	-0-	1,281
Advertising and promotion	152	-0-	-0-	152
Professional fees	-0-	7,375	-0-	7,375
Insurance	413	827	138	1,378
Postage and printing	159	150	-0-	309
Office supplies	691	1,381	230	2,302
Dues and subscriptions	-0-	1,021	-0-	1,021
Rent and utilities	1,890	1,470	840	4,200
Telephone	752	752	376	1,880
Other	<u>-0-</u>	<u>120</u>	<u>-0-</u>	<u>120</u>
Total expenses	<u>\$ 499,247</u>	<u>\$ 37,811</u>	<u>\$ 8,293</u>	<u>\$ 545,351</u>

See accompanying Notes to Financial Statements.

FEEDING INDIANA'S HUNGRY, INC.

STATEMENTS OF CASH FLOWS  
YEARS ENDED JUNE 30, 2012 AND 2011

	<u>2012</u>	<u>2011</u>
<b>Cash Flows From Operating Activities:</b>		
Change in net assets	\$ (2,642,848)	\$ 2,645,378
Adjustments to reconcile change in net assets to net cash provided by (used in) operating activities:		
Changes in operating assets and liabilities:		
Dues receivable	(2,618)	-0-
Grants receivable	2,548,640	(2,548,640)
Accounts payable	(6,903)	3,122
Payroll taxes payable	29	(21)
Deferred membership dues	<u>(1,461)</u>	<u>1,461</u>
Net cash provided by (used in) operating activities	(105,161)	101,300
<b>Cash, Beginning of Year</b>	<u>157,559</u>	<u>56,259</u>
<b>Cash, End of Year</b>	<u>\$ 52,398</u>	<u>\$ 157,559</u>

See accompanying Notes to Financial Statements.

# FEEDING INDIANA'S HUNGRY, INC.

## NOTES TO FINANCIAL STATEMENTS JUNE 30, 2012 AND 2011

### 1. SIGNIFICANT ACCOUNTING POLICIES

#### Description of the Entity

FEEDING INDIANA'S HUNGRY, INC. (the "Organization") is a not-for-profit organization established in July 2005 as an association of food banks across the State of Indiana. Formed for the purpose of addressing the vital concern of feeding Indiana's residents, the Organization works to bring together public and private sectors to effectively utilize Indiana's resources to feed its hungry citizens. The Organization's support comes primarily from membership dues, contributions and private and government grants.

The significant accounting policies followed by the Organization in the preparation of its financial statements are summarized below:

#### Basis of Presentation

Net assets, revenues, expenses, gains and losses are classified based on the existence or absence of donor-imposed restrictions. Unrestricted net assets are net assets not subject to donor-imposed restrictions and are, therefore, available to support the general operations of the Organization. Temporarily restricted net assets are net assets subject to donor-imposed restrictions related to specific programs or the passage of time.

#### Estimates

The preparation of financial statements in conformity with U.S. Generally Accepted Accounting Principles requires management to make estimates and assumptions that affect the reported amounts in the financial statements and notes to the financial statements. Actual results could differ from those estimates. The primary estimates utilized in the preparation of the financial statements include the collectability of dues receivable and the reporting of functional expenses among the functional categories.

#### Support and Revenue Recognition

The Organization records unconditional promises to give at the date the promise is received. The gifts are reported as either unrestricted or temporarily restricted support if they are received with donor stipulations that limit the use of the donated assets. When a donor restriction expires, temporarily restricted assets are reclassified as unrestricted net assets and reported as net assets released from restrictions in the Statement of Activities and Changes in Net Assets. Temporarily restricted promises to give that are received and released from restriction in the same year are shown as unrestricted in the Statement of Activities and Changes in Net Assets.

Membership dues are recognized as income as they are invoiced. Dues are collected from eleven (11) member food banks and are assessed on a fiscal year basis ending June 30.

# FEEDING INDIANA'S HUNGRY, INC.

## NOTES TO FINANCIAL STATEMENTS JUNE 30, 2012 AND 2011

### Functional Expenses

The costs of providing programs and other activities are summarized in the Statement of Functional Expenses. Costs have been allocated among program, management and general, and fundraising based on estimated time, space utilization or other rational means.

### Subsequent Events

Subsequent events have been evaluated through December 13, 2012, which is the date the financial statements were available for issuance.

### Income Taxes

The Organization is organized as an Indiana not-for-profit corporation and, accordingly, is exempt from Federal and state income taxes under Section 501(c)(3) of the Internal Revenue Code.

Management of the Organization evaluates all significant tax positions to ensure compliance with the exempt purposes of the Organization as required by U.S. Generally Accepted Accounting Principles, including consideration of any unrelated business income tax. As of June 30, 2012, Management does not believe the Organization has taken any tax positions that are not in compliance with its exempt purpose. The Organization's Federal and state tax returns remain open and subject to examination beginning with the tax year ended June 30, 2009.

## 2. OPERATING LEASE

The Organization leases its office space under the terms of an operating lease agreement. The lease is month-to-month and calls for monthly payments of \$350. Annual lease expense was \$4,200 for the years ended June 30, 2012 and 2011, respectively.

## 3. TEMPORARILY RESTRICTED NET ASSETS

Temporarily restricted net assets are available for the following purposes at June 30, 2012 and 2011:

	<u>2012</u>	<u>2011</u>
Million Meals program	\$ 34,439	\$ 101,672
TANF program grant	-0-	2,548,640
Educational materials	-0-	5,000
	<hr/>	<hr/>
Total temporarily restricted net assets	<u>\$ 34,439</u>	<u>\$ 2,655,312</u>

# FEEDING INDIANA'S HUNGRY, INC.

## NOTES TO FINANCIAL STATEMENTS JUNE 30, 2012 AND 2011

### 4. NET ASSETS RELEASED FROM RESTRICTIONS

Net assets were released from temporary donor restrictions by incurring expenses satisfying the restricted purposes or by occurrence of other events specified by donors. Net assets released from restrictions during the years ended June 30, 2012 and 2011 were released for the following purposes:

	<u>2012</u>	<u>2011</u>
Purpose restrictions accomplished:		
TANF grant distribution	\$ 2,548,640	\$ -0-
Million Meals program	101,672	14,489
Educational materials	5,000	-0-
Future food purchases	<u>-0-</u>	<u>5,000</u>
Total temporarily restricted net assets released from restrictions	<u>\$ 2,655,312</u>	<u>\$ 19,489</u>

### 5. CONCENTRATION OF CREDIT RISK

The Organization maintains its cash in bank deposit accounts, which at times, may exceed federally insured limits. The Organization has not experienced any losses in such accounts and believes it is not exposed to any significant credit risk on cash.

As of June 30, 2011 and for the year then ended, one (1) grantor represented 100% of grants receivable and 86% of grant revenues. There were no grant receivable or revenue concentrations for the year ended June 30, 2012.

SUPPLEMENTAL INFORMATION

FEEDING INDIANA'S HUNGRY, INC.

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS  
YEAR ENDED JUNE 30, 2012

Federal Grantor/ Pass-through Grantor/ Program or Cluster Title	Federal CFDA Number	Federal Expenditures
Department of Health and Human Services/ Indiana Family and Social Services Administration		
ARRA - TANF SFY 11	93.558	\$ 2,230,060
ARRA - TANF SFY 12	93.558	<u>318,580</u>
Total Expenditures of Federal Awards		<u>\$ 2,548,640</u>

See Notes to Schedule of Expenditures of Federal Awards.

# FEEDING INDIANA'S HUNGRY, INC.

## NOTES TO SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS JUNE 30, 2012

### Note 1: Basis of Presentation

This schedule includes the Federal awards activity of the Organization and is presented on the accrual basis of accounting. The information in this schedule is presented in accordance with the requirements of OMB Circular A-133, *Audits of States, Local Governments, and Non-Profit Organizations*. Therefore, some amounts presented in this schedule may differ from amounts presented in or used in the preparation of the basic financial statements.

### Note 2: Sub-recipients

All Federal expenditures presented in this schedule, were provided to sub-recipients as follows:

	<u>Federal CFDA Number</u>	<u>Amount</u>
<b><u>ARRA - Temporary Assistance for Needy Families Program</u></b>		
Catholic Charities Terre Haute Foodbank	93.558	\$ 122,054
Community Harvest Food Bank of NE IN	93.558	234,271
Dare to Care Food Bank	93.558	93,255
Second Harvest Food Bank of E Central IN	93.558	209,039
Food Bank of Northern IN	93.558	300,026
Food Bank of Norwest IN	93.558	294,088
Food Finders Food Bank	93.558	231,697
Gleaners Food Bank of Indiana	93.558	769,027
Hoosier Hills Food Bank	93.558	116,116
TriState Food Bank	93.558	158,143
Freestore Foodbank	93.558	<u>20,924</u>
		<b><u>\$ 2,548,640</u></b>

# Alerding & Co., LLC

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## FEEDING INDIANA'S HUNGRY, INC.

### 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*

Board of Directors  
Feeding Indiana's Hungry, Inc.  
Indianapolis, Indiana

We have audited the financial statements of Feeding Indiana's Hungry, Inc. (the "Organization") as of and for the year ended June 30, 2012, and have issued our report thereon dated December 13, 2012. We conducted our audit in accordance with U.S. Generally Accepted Auditing Standards and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States.

#### **Internal Control Over Financial Reporting**

Management of the Organization is responsible for establishing and maintaining effective internal control over financial reporting. In planning and performing our audit, we considered the Organization's internal control over financial reporting as a basis for designing our auditing procedures 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 over financial reporting. Accordingly, we do not express an opinion of the effectiveness of the Organization's internal control over financial reporting.

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 misstatements on a timely basis. A material weakness is a deficiency, or combination of deficiencies, in internal control, such that there is a reasonable possibility that a material misstatement of the Organization's financial statements will not be prevented or detected and corrected on a timely basis.

Our consideration of internal control over financial reporting was for the limited purpose described in the first paragraph of this section and would not necessarily identify all deficiencies in internal control over financial reporting that might be significant deficiencies or material weaknesses. We did not identify any deficiencies in internal control over financial reporting that we consider to be material weaknesses, as defined above.

### Compliance and Other Matters

As part of obtaining reasonable assurance about whether the Organization's financial statements are free of 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*.

We noted certain matters that we reported to the Organization's management in a separate letter dated December 13, 2012.

This report is intended solely for the information and use of the governing body, management, Federal awarding agencies, and pass-through entities and is not intended to be and should not be used by anyone other than these specified parties.

*A. Lending + Co.*

Indianapolis, Indiana

December 13, 2012

# Alerding & Co., LLC

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## FEEDING INDIANA'S HUNGRY, INC.

### REPORT ON COMPLIANCE WITH REQUIREMENTS APPLICABLE TO EACH MAJOR PROGRAM AND ON INTERNAL CONTROL OVER COMPLIANCE IN ACCORDANCE WITH OMB CIRCULAR A-133

Board of Directors  
Feeding Indiana's Hungry, Inc.  
Indianapolis, Indiana

#### Compliance

We have audited Feeding Indiana's Hungry, Inc.'s (the "Organization") compliance with the types of compliance requirements described in the U.S. Office of Management and Budget (OMB) *Circular A-133 Compliance Supplement* that could have a direct and material effect on each of the Organization's major Federal programs for the year ended June 30, 2012. The Organization's major Federal programs are identified in the summary of auditor's results section of the accompanying schedule of findings and questioned costs. Compliance with the requirements of laws, regulations, contracts, and grants applicable to each of its major Federal programs is the responsibility of the Organization's management. Our responsibility is to express an opinion on the Organization's compliance based on our audit.

We conducted our audit of compliance in accordance with U.S. Generally Accepted Auditing Standards; the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; and OMB Circular A-133, *Audits of States, Local Governments, and Non-Profit Organizations*. Those standards and OMB Circular A-133 require that we plan and perform the audit to obtain reasonable assurance about whether noncompliance with the types of compliance requirements referred to above could have a direct and material effect on a major Federal program. An audit includes examining, on a test basis, evidence about the Organization's compliance with those requirements and performing such other procedures as we considered necessary in the circumstances. We believe that our audit provides a reasonable basis for our opinion. Our audit does not provide a legal determination of the Organization's compliance with those requirements.

In our opinion, the Organization 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 June 30, 2012.

## Internal Control Over Compliance

Management of the Organization is responsible for establishing and maintaining effective internal control over compliance with requirements of laws, regulations, contracts, and grants applicable to Federal programs. In planning and performing our audit, we considered the Organization's internal control over compliance with requirements that could have a direct and material effect on a major Federal program in order to determine our auditing procedures for the purpose of expressing our opinion on compliance, but not for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, we do not express an opinion on the effectiveness of the Organization's 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.

Our consideration of internal control over compliance was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control over compliance that might be deficiencies, significant deficiencies, or material weaknesses. We did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses, as defined above.

This report is intended solely for the information and use of the governing body, management, Federal awarding agencies, and pass-through entities and is not intended to be and should not be used by anyone other than these specified parties.

*Alexander & Co.*

December 13, 2012

**FEEDING INDIANA'S HUNGRY, INC.**

**SCHEDULE OF FINDINGS AND QUESTIONED COSTS  
JUNE 30, 2012**

**Summary of Auditor's Results**

***Financial Statements***

Type of auditor's report issued:	Unqualified
Internal control over financial reporting:	
Material weakness(es) identified?	__ Yes <u>X</u> No
Significant deficiency(ies) identified?	__ Yes <u>X</u> None reported
Noncompliance material to financial statements noted?	__ Yes <u>X</u> No

***Federal Awards***

Internal control over major programs:	
Material weakness(es) identified?	__ Yes <u>X</u> No
Significant deficiency(ies) identified?	__ Yes <u>X</u> None reported
Type of auditor's report issued on compliance for major programs:	Unqualified
Any audit findings disclosed that are required to be reported in accordance with §510(a) of OMB Circular A-133?	__ Yes <u>X</u> No

Identification of major programs:

Name of Federal Program	CFDA Number
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Temporary Assistance for Needy Families	93.558
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Dollar threshold used to distinguish between Type A and Type B programs:	\$300,000
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Auditee qualified as low-risk auditee?	__ Yes <u>X</u> No
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FEEDING INDIANA'S HUNGRY, INC.

SCHEDULE OF FINDINGS AND QUESTIONED COSTS (CONTINUED)  
JUNE 30, 2012

Findings Required to be Reported by Government Auditing Standards

<u>Reference Number</u>	<u>Finding</u>	<u>Questioned Costs</u>
	None	

Findings Required to be Reported by OMB Circular A-133

<u>Reference Number</u>	<u>Finding</u>	<u>Questioned Costs</u>
	None	

FEEDING INDIANA'S HUNGRY, INC.

SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS  
JUNE 30, 2012

Reference Number	Finding	Status
	None	