



**Health and Hospital Corporation
of Marion County, Indiana**

(A Component Unit of
the Consolidated City of Indianapolis - Marion County)

Single Audit Reports

For the Year Ended December 31, 2022

Health and Hospital Corporation of Marion County, Indiana
(A Component Unit of the Consolidated City of Indianapolis - Marion County)
For the Year Ended December 31, 2022

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Health and Hospital Corporation of Marion County, Indiana

(A Component Unit of the Consolidated City of Indianapolis - Marion County)

Schedule of Expenditures of Federal Awards

Year Ended December 31, 2022

Federal Grantor	Pass-Through Grantor	Pass-Through Identifying Number	Program Title	Federal Assistance Listing Number	2022 Total Federal Expenditures	2022 Amount Passed-Through to Subrecipients
U.S. Department of Agriculture	Direct	N/A	Community Food Projects Competitive Grant Program	10.225	\$ 182,450	\$ -
	Direct	N/A	Food Insecurity Nutrition Incentive Grants Program	10.331	1,694	-
	Indiana State Department of Health	65275	Special Supplemental Nutrition Program for Women, Infants, and Children	10.557	1,694,177	-
	Indiana State Department of Health	57553	Special Supplemental Nutrition Program for Women, Infants, and Children	10.557	39,409,865	-
					<u>41,104,042</u>	<u>-</u>
	<i>Food Distribution Cluster</i>					
	Indiana State Department of Health	57777	Commodity Supplemental Food Program	10.565	18,090	-
	Indiana State Department of Health	65092	Commodity Supplemental Food Program	10.565	5,060	-
					<u>23,150</u>	<u>-</u>
	Indiana State Department of Health	57777	Emergency Food Assistance Program	10.568	18,090	-
	Indiana State Department of Health	65092	Emergency Food Assistance Program	10.568	5,060	-
					<u>23,150</u>	<u>-</u>
	<i>Total Food Distribution Cluster</i>				<u>46,300</u>	<u>-</u>
					<u>41,334,486</u>	<u>-</u>
				Total U.S. Department of Agriculture		
					<u>41,334,486</u>	<u>-</u>
U.S. Department of Housing and Urban Development	Merchants Affordable Housing Corporation	N/A	COVID-19 Emergency Solutions Grant Program	14.231	183,019	-
	City of Indianapolis	IN0200L5H032004	Continuum of Care Program	14.267	138,197	-
	City of Indianapolis	IN0141L5H032010	Continuum of Care Program	14.267	150,252	-
	City of Indianapolis	IN0881L5H032013	Continuum of Care Program	14.267	184,945	-
	City of Indianapolis	13FG-N015000022	Continuum of Care Program	14.267	309,289	-
	City of Indianapolis	13FG-N017000022	Continuum of Care Program	14.267	257,549	-
	City of Indianapolis	13FG-N034000022	Continuum of Care Program	14.267	277,086	-
					<u>1,317,318</u>	<u>-</u>
					<u>1,500,337</u>	<u>-</u>
				Total U.S. Department of Housing and Urban Development		
					<u>1,500,337</u>	<u>-</u>
U.S. Department of Justice	Direct	N/A	Community-Based Violence Prevention Program	16.123	151,426	-
	Indiana Criminal Justice Institute	VOCA-2020-298	Crime Victim Assistance	16.575	297,400	-
	Indiana Criminal Justice Institute	FQHC VOCA 22-24 GRNT	Crime Victim Assistance	16.575	89,277	-
	Indiana Criminal Justice Institute	VOCA-2020-00078	Crime Victim Assistance	16.575	142,306	-
	Indiana Criminal Justice Institute	VOCA-2022-00179	Crime Victim Assistance	16.575	80,974	-
	Indiana Criminal Justice Institute	49417	Crime Victim Assistance	16.575	38,179	-
	Indiana Criminal Justice Institute	VOCA-UND-2020-00038	Crime Victim Assistance	16.575	46,006	-
	Indiana Criminal Justice Institute	VOCA-2020-00297	Crime Victim Assistance	16.575	283,552	127,832
	Indiana Criminal Justice Institute	N/A	COVID-19 Crime Victim Assistance	16.575	176	-
					<u>977,870</u>	<u>127,832</u>
	City of Indianapolis	N/A	Criminal and Juvenile Justice and Mental Health Collaboration Program	16.745	49,288	-
	Direct	N/A	Comprehensive Opioid Abuse Site-Based Program	16.838	683,259	-
				Total U.S. Department of Justice	<u>1,861,843</u>	<u>127,832</u>

Health and Hospital Corporation of Marion County, Indiana

(A Component Unit of the Consolidated City of Indianapolis - Marion County)

Schedule of Expenditures of Federal Awards (Continued)

Year Ended December 31, 2022

Federal Grantor	Pass-Through Grantor	Pass-Through Identifying Number	Program Title	Federal Assistance Listing Number	2022 Total Federal Expenditures	2022 Amount Passed-Through to Subrecipients
U.S. Department of Transportation	Indiana Department of Homeland Security	61768	Interagency Hazardous Material Public Sector Training and Planning Grants	20.703	\$ 4,300	\$ -
	Indiana Department of Homeland Security	61772	Interagency Hazardous Material Public Sector Training and Planning Grants	20.703	13,475	-
	Indiana Department of Homeland Security	61785	Interagency Hazardous Material Public Sector Training and Planning Grants	20.703	6,000	-
	Indiana Department of Homeland Security	61786	Interagency Hazardous Material Public Sector Training and Planning Grants	20.703	4,800	-
	Indiana Department of Homeland Security	61789	Interagency Hazardous Material Public Sector Training and Planning Grants	20.703	4,650	-
	Indiana Department of Homeland Security	61737	Interagency Hazardous Material Public Sector Training and Planning Grants	20.703	9,500	-
					<u>42,725</u>	<u>-</u>
			Total U.S. Department of Transportation		42,725	-
U.S. Department of Treasury	City of Indianapolis	18691	COVID-19 Coronavirus State and Local Fiscal Recovery Funds	21.027	228,385	-
	Indiana State Department of Health	64506	COVID-19 Coronavirus State and Local Fiscal Recovery Funds	21.027	70,261	-
					<u>298,646</u>	<u>-</u>
			Total U.S. Department of Treasury		298,646	-
U.S. Department of Environmental Protection Agency	Direct	N/A	State Environmental Justice Cooperative Agreement Program	66.312	58,452	-
			Total U.S. Department of Environmental Protection Agency		58,452	-
U.S. Department of Health and Human Services						
	<i>Aging Cluster</i>					
	Direct	N/A	Special Programs for the Aging, Title III, Part C, Nutrition Services	93.045	21,618	-
	<i>Total Aging Cluster</i>				<u>21,618</u>	<u>-</u>
	Indiana State Department of Health	55633	Public Health Emergency Preparedness	93.069	122,060	-
	Indiana State Department of Health	63250	Public Health Emergency Preparedness	93.069	19,312	-
					<u>141,372</u>	<u>-</u>
	Direct	N/A	Environmental Public Health and Emergency Response	93.070	57,415	-
	Indiana State Department of Health	57097	Environmental Public Health and Emergency Response	93.070	67,336	-
	Indiana State Department of Health	65634	Environmental Public Health and Emergency Response	93.070	16,772	-
					<u>141,523</u>	<u>-</u>
	Direct	N/A	Sodium Reduction in Communities	93.082	9,931	-
	Indiana State Department of Health	17612	Project Grants and Cooperative Agreements for Tuberculosis Control Programs	93.116	185,473	-
	Indiana University	5H33MC11304-13-00	Emergency Medical Services for Children	93.127	72,304	-
	Indiana University	N/A	Emergency Medical Services for Children	93.127	65,351	-
					<u>137,655</u>	<u>-</u>
	Indiana State Department of Health	2500004049	Injury Prevention and Control Research and State and Community Based Programs	93.136	85,491	-
	Indiana State Department of Health	3883	Injury Prevention and Control Research and State and Community Based Programs	93.136	1,223,058	21,185
					<u>1,308,549</u>	<u>21,185</u>

Health and Hospital Corporation of Marion County, Indiana
(A Component Unit of the Consolidated City of Indianapolis - Marion County)
Schedule of Expenditures of Federal Awards (Continued)
Year Ended December 31, 2022

Federal Grantor	Pass-Through Grantor	Pass-Through Identifying Number	Program Title	Federal Assistance Listing Number	2022 Total Federal Expenditures	2022 Amount Passed-Through to Subrecipients
	Direct	N/A	COVID-19 Community Programs to Improve Minority Health Grant	93.137	\$ 528,302	\$ 345,205
	University of Illinois	44422	HIV-Related Training and Technical Assistance	93.145	5,520	-
	University of Illinois	18162-02	HIV-Related Training and Technical Assistance	93.145	144,569	6,519
	University of Illinois	N/A	HIV-Related Training and Technical Assistance	93.145	136,568	-
					<u>286,657</u>	<u>6,519</u>
	Indiana Family and Social Services Administration	58132	Projects for Assistance in Transition from Homelessness (PATH)	93.150	50,366	-
	Indiana Family and Social Services Administration	N/A	Projects for Assistance in Transition from Homelessness (PATH)	93.150	32,000	-
					<u>82,366</u>	<u>-</u>
	Direct	N/A	Childhood Lead Poisoning Prevention Projects, State and Local Childhood Lead Poisoning Prevention and Surveillance of Blood Levels in Children	93.197	239,393	83,221
	Indiana Family Health Council	4/1/20-3/31/21 Title X Agreement	Family Planning Services	93.217	(1,343)	-
	Indiana Family Health Council	4/1/21-3/31/22 Title X Agreement	Family Planning Services	93.217	290,767	5,250
	Indiana Family Health Council	4/1/22-3/31/23 Title X Agreement	Family Planning Services	93.217	706,244	-
					<u>995,668</u>	<u>5,250</u>
Health Centers Program Cluster						
	Direct	N/A	Health Center Program (Community Health Centers, Migrant Health Centers, Health Care for the Homeless, and Public Housing Primary Care)	93.224	1,545,179	-
	Direct	N/A	COVID-19 Health Center Program (Community Health Centers, Migrant Health Centers, Health Care for the Homeless, and Public Housing Primary Care)	93.224	4,693,614	-
	Direct	N/A	Affordable Care Act (ACA) Grants for New and Expanded Services Under the Health Center Program	93.527	2,527,489	-
					<u>8,766,282</u>	<u>-</u>
Total Health Centers Program Cluster						
	Indiana University	822-ESK	Mental Health Research Grants	93.242	16,969	-
	Indiana University	8822-ESK	Mental Health Research Grants	93.242	9,193	-
					<u>26,162</u>	<u>-</u>
	Direct	N/A	Substance Abuse and Mental Health Services-Projects of Regional and National Significance	93.243	19,976	-
	Indiana State Department of Health	53408	COVID-19 Immunization Cooperative Agreements	93.268	739,117	-
	Indiana State Department of Health	57765	Viral Hepatitis Prevention and Control	93.270	35	-
	Indiana University	N/A	Drug Abuse and Addiction Research	93.279	2,242	-
	Indiana State Department of Health	37120	Epidemiology and Laboratory Capacity for Infectious Diseases	93.323	76,645	-
	Indiana State Department of Health	5770	Epidemiology and Laboratory Capacity for Infectious Diseases	93.323	94,118	-
	Indiana State Department of Health	66214	Epidemiology and Laboratory Capacity for Infectious Diseases	93.323	80,989	-
					<u>251,752</u>	<u>-</u>

Health and Hospital Corporation of Marion County, Indiana

(A Component Unit of the Consolidated City of Indianapolis - Marion County)

Schedule of Expenditures of Federal Awards (Continued)

Year Ended December 31, 2022

Federal Grantor	Pass-Through Grantor	Pass-Through Identifying Number	Program Title	Federal Assistance Listing Number	2022 Total Federal Expenditures	2022 Amount Passed-Through to Subrecipients
	Indiana State Department of Health	59343	COVID-19 Public Health Emergency Response: Cooperative Agreement for Emergency Response: Public Health Crisis Response	93.354	\$ 192,500	\$ -
	Indiana State Department of Health	64109	COVID-19 Public Health Emergency Response: Cooperative Agreement for Emergency Response: Public Health Crisis Response	93.354	192,500	-
					<u>385,000</u>	<u>-</u>
	Indiana State Department of Health	63168	Health Department Response to Public Health or Healthcare Crises	93.391	559	-
	National Association of County and City Health Officials	2019-102101	Health Department Response to Public Health or Healthcare Crises	93.391	25,000	-
	Indiana State Department of Health	65398	COVID-19 Health Department Response to Public Health or Healthcare Crises	93.391	3,919	-
	Direct	N/A	COVID-19 Health Department Response to Public Health or Healthcare Crises	93.391	2,331,933	1,467,745
					<u>2,361,411</u>	<u>1,467,745</u>
	Direct	N/A	National Partnership to Improve and Protect the Nation's Health	93.421	41,173	-
	National Association of County and City Health Officials	2022-082205	National Partnership to Improve and Protect the Nation's Health	93.421	72,170	-
	National Association of County and City Health Officials	2022-070507	National Partnership to Improve and Protect the Nation's Health	93.421	45,000	-
					<u>158,343</u>	<u>-</u>
	Direct	N/A	COVID-19 Testing for the Uninsured	93.461	1,293,376	-
	Indiana University	8974-ESK	Alzheimer's Disease Program Initiative	93.470	14,631	-
	Direct	N/A	Community Health Workers for Public Health Response	93.495	419,924	-
	Direct	N/A	COVID-19 Community Health Workers for Public Health Response	93.495	39,631	-
					<u>459,555</u>	<u>-</u>
	Direct	N/A	COVID-19 Provider Relief Funds	93.498	17,957,130	-
	Direct	N/A	Grants for Capital Development in Health	93.526	340,101	-
	Indiana Family Health Council	4/1/21-3/31/22 TANF & Title XX Agreement	Temporary Assistance for Needy Families	93.558	174,993	-
	Indiana Family Health Council	4/1/22-3/31/23 TANF & Title XX Agreement	Temporary Assistance for Needy Families	93.558	425,041	-
					<u>600,034</u>	<u>-</u>
	Indiana State Department of Health	59727	Refugee and Entrant Assistance - State Program	93.566	224,006	-
CCDF Cluster						
FSSA Office of Early Childhood and Out of School Learning		66170	Child Care and Development Block Grants	93.575	1,913	-
Total CCDF Cluster					<u>1,913</u>	<u>-</u>
	Indiana Family Health Council	4/1/21-3/31/22 TANF & Title XX Agreement	Social Services Block Grant	93.667	38,360	-
	Indiana Family Health Council	4/1/22-3/31/23 TANF & Title XX Agreement	Social Services Block Grant	93.667	93,172	-
	Indiana Family and Social Services Administration	25277	Social Services Block Grant	93.667	122,568	-
					<u>254,100</u>	<u>-</u>
	Direct	N/A	Ending the Epidemic: A Plan for America: Ryan White HIV/AIDS Program	93.686	914,200	62,983
	Direct	N/A	PPHF: Racial and Ethnic Approaches to Community Health Program	93.738	938,293	284,890
	Indiana Family and Social Services Administration	35033	State Targeted Response to the Opioid Crisis Grants	93.788	(1,374)	-
	Indiana Family and Social Services Administration	46667	State Targeted Response to the Opioid Crisis Grants	93.788	227,278	-
	Indiana Family and Social Services Administration	67816	State Targeted Response to the Opioid Crisis Grants	93.788	129,311	-
	Indiana Family and Social Services Administration	N/A	State Targeted Response to the Opioid Crisis Grants	93.788	138,600	-
					<u>493,815</u>	<u>-</u>

Health and Hospital Corporation of Marion County, Indiana
(A Component Unit of the Consolidated City of Indianapolis - Marion County)
Schedule of Expenditures of Federal Awards (Continued)
Year Ended December 31, 2022

Federal Grantor	Pass-Through Grantor	Pass-Through Identifying Number	Program Title	Federal Assistance Listing Number	2022 Total Federal Expenditures	2022 Amount Passed-Through to Subrecipients
	Direct	N/A	Section 223 Demonstration Programs	93.829	\$ 1,171,230	\$ -
	Indiana University	8389	Lung Diseases Research	93.838	77,312	-
	Indiana University	8389 Amend #6	Lung Diseases Research	93.838	46,152	-
					<u>123,464</u>	<u>-</u>
	Trustees of Indiana University	8456	Child Health and Human Development Extramural Research	93.865	146	-
	Indiana University	8885-ESK	Aging Research	93.866	69,316	-
	Indiana University	IN4688913HHHC	Aging Research	93.866	11	-
	Indiana University	N/A	Aging Research	93.866	368,896	-
					<u>438,223</u>	<u>-</u>
	Direct	N/A	HIV Emergency Relief Project Grants	93.914	4,824,831	2,042,628
	Direct	N/A	COVID-19 HIV Emergency Relief Project Grants	93.914	(26,340)	(41,916)
					<u>4,798,491</u>	<u>2,000,712</u>
	Indiana State Department of Health	46892	HIV Care Formula Grants	93.917	166,603	-
	Indiana State Department of Health	46892 Amend #1	HIV Care Formula Grants	93.917	304,721	-
	Indiana State Department of Health	26579 Amend #1	HIV Care Formula Grants	93.917	3	-
	Indiana State Department of Health	44346	HIV Care Formula Grants	93.917	14	-
	Indiana State Department of Health	26579 Amend #3	HIV Care Formula Grants	93.917	114,079	-
	Indiana State Department of Health	29737	HIV Care Formula Grants	93.917	93,964	-
	Indiana State Department of Health	66061	HIV Care Formula Grants	93.917	42,625	-
	Indiana State Department of Health	N/A	HIV Care Formula Grants	93.917	193,377	-
					<u>915,386</u>	<u>-</u>
	Direct	N/A	Grants to Provide Outpatient Early Intervention Services with Respect to HIV Disease	93.918	85,619	-
	Direct	N/A	COVID-19 Grants to Provide Outpatient Early Intervention Services with Respect to HIV Disease	93.918	27,530	1,570
					<u>113,149</u>	<u>1,570</u>
	Direct	N/A	Healthy Start Initiative	93.926	1,195,808	52,577
	Indiana State Department of Health	47213	HIV Prevention Activities Health Department Based	93.940	816,588	544,088
	Indiana State Department of Health	49975	HIV Prevention Activities Health Department Based	93.940	52,031	-
	Indiana State Department of Health	49975 Amend #1	HIV Prevention Activities Health Department Based	93.940	53,663	-
	Indiana State Department of Health	50228	HIV Prevention Activities Health Department Based	93.940	10,493	-
	Indiana State Department of Health	50228 Amend #1	HIV Prevention Activities Health Department Based	93.940	40,793	-
	Indiana State Department of Health	59853	HIV Prevention Activities Health Department Based	93.940	52,617	-
	Indiana State Department of Health	65542	HIV Prevention Activities Health Department Based	93.940	243,478	-
	Indiana State Department of Health	50023	HIV Prevention Activities Health Department Based	93.940	26,523	-
	Indiana State Department of Health	65771	HIV Prevention Activities Health Department Based	93.940	546,019	431,081
	Direct	N/A	HIV Prevention Activities Health Department Based	93.940	20,722	-
					<u>1,862,927</u>	<u>975,169</u>
	Trustees of Indiana University	8856	Assistance Programs for Chronic Disease Prevention and Control	93.945	117	-
	Direct	N/A	Block Grants for Community Mental Health Services	93.958	1,197,349	36,792
	Indiana Family and Social Services Administration	25277	Block Grants for Community Mental Health Services	93.958	283,276	-
	Indiana Family and Social Services Administration	59524	Block Grants for Community Mental Health Services	93.958	298,877	-
	Indiana Council of Community Mental Health Centers, Inc.					
		B08TI084578, B09SM085914	COVID-19 Block Grants for Community Mental Health Services	93.958	2,253	-
					<u>1,781,755</u>	<u>36,792</u>

Health and Hospital Corporation of Marion County, Indiana
(A Component Unit of the Consolidated City of Indianapolis - Marion County)
Schedule of Expenditures of Federal Awards (Continued)
Year Ended December 31, 2022

Federal Grantor	Pass-Through Grantor	Pass-Through Identifying Number	Program Title	Federal Assistance Listing Number	2022 Total Federal Expenditures	2022 Amount Passed-Through to Subrecipients
Indiana Family and Social Services Administration		25277	Block Grants for Prevention and Treatment of Substance Abuse	93.959	\$ 610,828	\$ -
Indiana Family and Social Services Administration		29377	Block Grants for Prevention and Treatment of Substance Abuse	93.959	191,761	-
Indiana Family and Social Services Administration		B08TI084578, B09SM085914	COVID-19 Block Grants for Prevention and Treatment of Substance Abuse	93.959	2,247	-
					<u>804,836</u>	<u>-</u>
Indiana University		N/A	PPHF Geriatric Education Centers	93.969	73,731	-
Indiana State Department of Health		50636	Preventive Health Services-Sexually Transmitted Diseases Control Grants	93.977	106	-
Indiana State Department of Health		60498	Preventive Health Services-Sexually Transmitted Diseases Control Grants	93.977	309,243	-
Indiana State Department of Health		60663	Preventive Health Services-Sexually Transmitted Diseases Control Grants	93.977	185,175	8,999
					<u>494,524</u>	<u>8,999</u>
Total U.S. Department of Health and Human Services					<u>54,053,768</u>	<u>5,352,817</u>
Total Federal Expenditures					<u>\$ 99,150,257</u>	<u>\$ 5,480,649</u>

Health and Hospital Corporation of Marion County, Indiana
(A Component Unit of the Consolidated City of Indianapolis - Marion County)
Notes to the Schedule of Expenditures of Federal Awards
Year Ended December 31, 2022

Note 1: Basis of Presentation

The accompanying schedule of expenditures of federal awards (the "Schedule") includes the federal award activity of Health and Hospital Corporation of Marion County, Indiana under programs of the federal government for the year ended December 31, 2022. The information in this Schedule is presented in accordance with the 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). Because the Schedule presents only a selected portion of the operations of Health and Hospital Corporation of Marion County, Indiana, it is not intended to and does not present the financial position, changes in net position or cash flows of Health and Hospital Corporation of Marion County, Indiana.

Note 2: Summary of Significant Accounting Policies

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 or other applicable regulatory guidance, wherein certain types of expenditures are not allowable or limited as to reimbursement. Negative amounts shown on the Schedule represent adjustments or credits made in the normal course of business to amounts reported as expenditures in prior years.

Note 3: Indirect Cost Rate

Health and Hospital Corporation of Marion County, Indiana has elected not to use the 10 percent de minimis indirect cost rate allowed under the Uniform Guidance.

Note 4: Federal Loan Programs

Health and Hospital Corporation of Marion County, Indiana had no federal loans that they were administering as of December 31, 2022.

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 Auditor's Report

Board of Trustees
Health and Hospital Corporation of Marion County, Indiana
Indianapolis, Indiana

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 (*Government Auditing Standards*), the financial statements of the governmental activities, the business-type activities, and each major fund of Health and Hospital Corporation of Marion County, Indiana (a component unit of the Consolidated City of Indianapolis – Marion County) (Corporation), as of and for the year ended December 31, 2022, and the related notes to the financial statements, which collectively comprise the Corporation's basic financial statements, and have issued our report thereon dated June 23, 2023, which contained an emphasis-of-matter paragraph for a change in accounting principle. The financial statements of Eskenazi Medical Group, Inc. (EMG) and Lions Insurance Company (Lions), component units included in the financial statements of the business-type activities, were not audited in accordance with *Government Auditing Standards*, and accordingly, this report does not include reporting on internal control over financial reporting or instances of reportable noncompliance associated with EMG or Lions.

Report on Internal Control Over Financial Reporting

In planning and performing our audit of the financial statements, we considered the Corporation'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 Corporation's internal control. Accordingly, we do not express an opinion on the effectiveness of the Corporation'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 Corporation'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 or significant deficiencies may exist that were not identified.

Report on Compliance and Other Matters

As part of obtaining reasonable assurance about whether the Corporation'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 [consolidated] 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 the Corporation'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 Corporation's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

FORVIS,LLP

Indianapolis, Indiana
June 23, 2023

Report on Compliance for Each Major Federal Program, Report on Internal Control Over Compliance, and Report on Schedule of Expenditures of Federal Awards Required by the Uniform Guidance

Independent Auditor's Report

Board of Directors
Health and Hospital Corporation of Marion County, Indiana
Indianapolis, Indiana

Report on Compliance for Each Major Federal Program

Opinion on Each Major Federal Program

We have audited Health and Hospital Corporation of Marion County, Indiana's (Corporation) compliance with the types of compliance requirements identified as subject to audit in the *OMB Compliance Supplement* that could have a direct and material effect on each of the Corporation's major federal programs for the year ended December 31, 2022. The Corporation's major federal programs are identified in the summary of auditor's results section of the accompanying schedule of findings and questioned costs.

In our opinion, the Corporation 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 December 31, 2022.

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 "Auditor's Responsibilities for the Audit of Compliance" section of our report.

We are required to be independent of the Corporation 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 the Corporation'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 the Corporation's federal programs.

Auditor's 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 the Corporation'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 the Corporation'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 the Corporation'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 the Corporation'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 the Corporation'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 in internal control over compliance 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 the governmental activities, the business-type activities, and each major fund of the Corporation, as of and for the year ended December 31, 2022, and the related notes to the financial statements, which collectively comprise the Corporation's basic financial statements. We have issued our report thereon dated June 23, 2023, which contained unmodified opinions on those financial statements and also included an emphasis of matter paragraph for adoption of a new accounting standard. Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the basic financial statements. 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 basic 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 basic financial statements. The information has been subjected to the auditing procedures applied in the audit of the financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic 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 basic financial statements as a whole.

FORVIS, LLP

Indianapolis, Indiana
June 23, 2023

Health and Hospital Corporation of Marion County, Indiana
(A Component Unit of the Consolidated City of Indianapolis - Marion County)
Schedule of Findings and Questioned Costs
Year Ended December 31, 2022

Section 1 – Summary of Auditor's Results

Financial Statements

1. Type of report the auditor issued on whether the financial statements audited were prepared in accordance GAAP:
☒ **Unmodified** ☐ **Qualified** ☐ **Adverse** ☐ **Disclaimer**
2. Internal control over financial reporting:
Significant deficiency(ies) identified? ☐ **Yes** ☒ **None Reported**
Material weakness(es) identified? ☐ **Yes** ☒ **No**
3. Noncompliance material to the financial statements noted? ☐ **Yes** ☒ **No**

Federal Awards

3. Internal control over major federal awards programs:
Significant deficiency(ies) identified? ☐ **Yes** ☒ **None reported**
Material weakness(es) identified? ☐ **Yes** ☒ **No**
4. Type of auditor's report on compliance for major federal awards programs:
☒ **Unmodified** ☐ **Qualified** ☐ **Adverse** ☐ **Disclaimer**
5. Any audit findings disclosed that are required to be reported in accordance with 2 CFR 200.516(a)? ☐ **Yes** ☒ **No**

Health and Hospital Corporation of Marion County, Indiana
(A Component Unit of the Consolidated City of Indianapolis - Marion County)
Schedule of Findings and Questioned Costs (Continued)
Year Ended December 31, 2022

6. Identification of major federal programs:

Assistance Listing Numbers	Name of Federal Program or Cluster
10.557	Special Supplemental Nutrition Program for Women, Infants, and Children
93.461	COVID-19 Testing for the Uninsured
93.498	COVID-19 Provider Relief Funds

8. Dollar threshold used to distinguish between Type A and Type B programs was \$2,974,508.

9. Auditee qualified as a low-risk auditee? ☒ Yes ☐ No

Health and Hospital Corporation of Marion County, Indiana
(A Component Unit of the Consolidated City of Indianapolis - Marion County)
Schedule of Findings and Questioned Costs (Continued)
Year Ended December 31, 2022

Section II – Financial Statement Findings

Reference Number	Finding	Questioned Costs
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No matters are reportable.

Section III – Federal Award Findings and Questioned Costs

Reference Number	Finding	Questioned Costs
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No matters are reportable.

Health and Hospital Corporation of Marion County, Indiana
(A Component Unit of the Consolidated City of Indianapolis - Marion County)
Status of Prior Audit Findings
Year Ended December 31, 2022

Reference Number	Summary of Finding	Status
	No matters are reportable.	