



STATE OF INDIANA
AN EQUAL OPPORTUNITY EMPLOYER

STATE BOARD OF ACCOUNTS
302 WEST WASHINGTON STREET
ROOM E418
INDIANAPOLIS, INDIANA 46204-2769

Telephone: (317) 232-2513
Fax: (317) 232-4711
Web Site: www.in.gov/sboa

November 27, 2023

Board of Directors
Indiana Immunization Coalition, Inc.
6919 E 10th St., Suite C-2
Indianapolis, IN 46219

We have reviewed the audit report of the Indiana Immunization Coalition, Inc., which was opined upon by Donovan CPAs, Independent Public Accountants, for the period July 1, 2022 to June 30, 2023. Per the *Independent Auditor's Report* the financial statements included in the report present fairly the financial condition of Indiana Immunization Coalition, Inc. as of June 30, 2023 and the results of its operations for the period then ended, on the basis of accounting described in the report.

In our opinion, Donovan CPAs prepared the audit report in accordance with the guidelines established by the State Board of Accounts.

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

A handwritten signature in black ink that reads "Tammy R. White".

Tammy R. White, CPA
Deputy State Examiner

Audited Financial Statements
With Single Audit Section

Indiana Immunization Coalition, Inc.

June 30, 2023 and 2022



Indiana Immunization Coalition, Inc.

Table of Contents

Independent Auditor’s Report 1-2

Financial Statements

- Statements of Financial Position 3
- Statements of Activities and Changes in Net Assets 4
- Statements of Cash Flows..... 5
- Statements of Functional Expenses..... 6
- Notes to Financial Statements7-11

Single Audit Section

- Schedule of Expenditures of Federal Awards 13

- Independent Auditor’s Report on Internal Control Over Financial Reporting and on
Compliance and Other Matters Based on an Audit of Financial Statements
Performed in Accordance With *Government Auditing Standards* 14-15

- Independent Auditor’s Report on Compliance For Each Major Program and
Report on Internal Control Over Compliance Required by the Uniform Guidance ... 16-17

- Schedule of Findings and Questioned Costs..... 18-19

- Schedule of Prior Year Audit Findings, Questioned Costs and Recommendations 20

- Corrective Action Plan 21

Schedule of Lead Auditor..... 22



Donovan CPAs

INDEPENDENT AUDITOR'S REPORT

To the Board of Directors
Indiana Immunization Coalition, Inc.
Indianapolis, Indiana

Report on the Audit of the Financial Statements

Opinion

We have audited the accompanying financial statements of Indiana Immunization Coalition, Inc. (IIC), which comprise the statements of financial position as of June 30, 2023 and 2022, and the related statements of activities, changes in net assets, functional expenses, and cash flows for the years then ended, and the related notes to the financial statements.

In our opinion, the financial statements present fairly, in all material respects, the financial position of IIC as of June 30, 2023 and 2022, 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 and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are required to be independent of IIC 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.

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 IIC's ability to continue as a going concern within one year after the date that the financial statements are available to be issued.

Auditor's 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 auditor's 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 and *Government 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.

Auditor's Responsibilities for the Audit of the Financial Statements (continued)

In performing an audits in accordance with generally accepted auditing standards and *Government Auditing Standards*, we:

- Exercise professional judgment and maintain professional skepticism throughout the audits.
- 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 audits 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 IIC'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 IIC'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.

Supplementary Information

Our audits were conducted for the purpose of forming an opinion on the financial statements as a whole. The accompanying schedule of expenditures of federal awards, as required by Title 2 U.S. *Code of Federal Regulations Part 200, Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards*, is presented for purposes of additional analysis 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 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

Other Reporting Required by *Government Auditing Standards*

In accordance with *Government Auditing Standards*, we have also issued our report dated August 24, 2023 on our consideration of IIC's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is solely to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the effectiveness of IIC's internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering IIC's internal control over financial reporting and compliance.

Donovan CPAs
Indianapolis, Indiana

August 24, 2023

Indiana Immunization Coalition, Inc.

Statements of Financial Position June 30, 2023 and 2022

ASSETS		
	2023	2022
Current Assets		
Cash and cash equivalents	\$ 194,034	\$ 178,680
Grants receivable	467,491	167,239
Prepaid expenses	5,340	10,517
Other receivable	475	200
Total current assets	667,340	356,636
Fixed Assets		
Office equipment	11,447	6,265
Clinic equipment	106,176	89,231
Vehicles	157,982	113,372
Total fixed assets	275,605	208,868
Accumulated depreciation	(82,365)	(37,798)
Net fixed assets	193,240	171,070
Long-term assets		
Security deposit	1,000	1,000
Right of use asset - operating lease	72,214	-
Total long-term assets	73,214	1,000
Total Assets	\$ 933,794	\$ 528,706
LIABILITIES AND NET ASSETS		
Current Liabilities		
Accounts payable	\$ 43,485	\$ 2,556
Accrued payroll	20,915	6,840
Accrued payroll-related expenses	1,600	525
Deferred revenue	199,161	31,750
Lease liability - operating lease, current portion	33,480	-
Total current liabilities	298,641	41,671
Long-Term Liabilities		
Lease liability - operating lease, net of current portion	38,734	-
Total long-term liabilities	38,734	-
Total Liabilities	337,375	41,671
Net Assets		
Net assets without donor restrictions	596,419	487,035
Total Net Assets	596,419	487,035
Total Liabilities and Net Assets	\$ 933,794	\$ 528,706

Indiana Immunization Coalition, Inc.

Statements of Activities and Changes in Net Assets For the Years Ended June 30, 2023 and 2022

	2023	2022
Revenues		
Contributions	\$ 3,890	\$ 12,500
Grants	325,378	181,043
Government contracts	1,203,660	1,237,745
Program services	231,038	221,118
Interest	1,792	1,861
Conferences and events	55,166	1,250
Other	2,952	3,779
Total revenues	1,823,876	1,659,296
Expenses		
Program services		
Immunization	1,310,188	1,289,890
Awareness	329,370	185,193
Total program services	1,639,558	1,475,083
General and administrative	74,934	30,611
Total expenses	1,714,492	1,505,694
Net Increase In Net Assets	109,384	153,602
Net Assets Without Donor Restrictions, Beginning of Year	487,035	333,433
Net Assets Without Donor Restrictions, End of Year	\$ 596,419	\$ 487,035

Indiana Immunization Coalition, Inc.

Statements of Cash Flows For the Years Ended June 30, 2023 and 2022

	2023	2022
Reconciliation of Changes in Net Assets to Net Cash Provided By (Used In) Operating Activities		
Change in net assets	\$ 109,384	\$ 153,602
Adjustments to Reconcile Changes in Net Assets to Net Cash Provided By (Used In) Operating Activities		
Depreciation expense	44,567	25,549
Decrease (increase) in grants receivable	(300,252)	26,336
Decrease (increase) in prepaid expenses	5,177	(7,749)
Decrease (increase) in other receivables	(275)	(200)
Increase (decrease) in accounts payable	40,929	(99,975)
Increase (decrease) in accrued payroll	14,075	1,384
Increase (decrease) in accrued payroll taxes	1,075	70
Increase (decrease) in deferred revenue	167,411	(116,531)
Net Cash Provided By (Used In) Operating Activities	82,091	(17,514)
Cash Flow From Investing Activities		
Purchase of fixed assets	(66,737)	(127,053)
Net Cash Used In Investing Activities	(66,737)	(127,053)
Net Increase (Decrease) In Cash and Cash Equivalents	15,354	(144,567)
Cash and Cash Equivalents, Beginning of Year	178,680	323,247
Cash and Cash Equivalents, End of Year	\$ 194,034	\$ 178,680

Indiana Immunization Coalition, Inc.

Statements of Functional Expenses For the Years Ended June 30, 2023 and 2022

	Immunization	Awareness	Total Program	Management and General	2023 Totals
Salaries and wages	\$ 851,779	\$ 117,120	\$ 968,899	\$ 2,777	\$ 971,676
Payroll taxes	57,230	2,393	59,623	1,600	61,223
Occupancy	29,472	-	29,472	-	29,472
Supplies	47,517	13,766	61,283	69	61,352
Professional services	48,461	1,288	49,749	-	49,749
Equipment	-	-	-	-	-
Marketing	21,269	1	21,270	134	21,404
Training and travel	70,507	3,585	74,092	3,422	77,514
Communication	44,036	5,779	49,815	159	49,974
Conferences and events	118,244	184,430	302,674	22,206	324,880
Insurance	21,673	1,008	22,681	-	22,681
Depreciation	-	-	-	44,567	44,567
Total expenses	<u>\$ 1,310,188</u>	<u>\$ 329,370</u>	<u>\$ 1,639,558</u>	<u>\$ 74,934</u>	<u>\$ 1,714,492</u>

	Immunization	Awareness	Total Program	Management and General	2022 Totals
Salaries and wages	\$ 812,034	\$ 59,694	\$ 871,728	\$ 2,961	\$ 874,689
Payroll taxes	45,934	-	45,934	215	46,149
Occupancy	16,686	-	16,686	-	16,686
Supplies	50,424	609	51,033	-	51,033
Professional services	35,518	-	35,518	-	35,518
Equipment	56,364	-	56,364	-	56,364
Marketing	21,922	4,237	26,159	-	26,159
Training and travel	64,237	17,947	82,184	-	82,184
Communication	47,942	50,816	98,758	-	98,758
Conferences and events	124,090	51,890	175,980	-	175,980
Insurance	14,739	-	14,739	1,886	16,625
Depreciation	-	-	-	25,549	25,549
Total expenses	<u>\$ 1,289,890</u>	<u>\$ 185,193</u>	<u>\$ 1,475,083</u>	<u>\$ 30,611</u>	<u>\$ 1,505,694</u>

Indiana Immunization Coalition, Inc.

Notes to Financial Statements For the Years Ended June 30, 2023 and 2022

Note 1 – Nature of Activities

Background

Indiana Immunization Coalition, Inc. (IIC) was formed as an Indiana not-for-profit organization in November 2003 and is dedicated to improving the health of Indiana residents by providing information regarding the benefits of vaccinations across all ages.

Mission Statement

IIC's mission is to reduce the spread of vaccine-preventable diseases through immunization education, advocacy, promotion, and statewide collaborative partnerships.

Programs

IIC has two major programs:

- Immunization program is to increase immunization rates and decrease vaccine-preventable disease rates throughout Indiana. IIC provides inter-professional development for immunization practitioners, as well as workforce development through membership engagement and task forces. IIC hosts local and regional conferences to improve provider and consumer education and offers continuing education credits to practitioners for live and web-based learning. Best practices are highlighted through an awards banquet, and IIC continues to collaborate and create strategic alliances for immunization education improvement. In September 2020, IIC opened a clinic location to dispense vaccines and immunizations with assistance provided by Indiana Department of Health (IDOH). IDOH provides financial assistance until programmatic revenue is generated to cover expenses.
- Awareness program is to educate the public about immunizations via their website, email marketing, and social media campaigns. Educational resources are disseminated to immunization practitioners across Indiana, and partnerships are formed with college campuses to further share initiatives in immunization. IIC engages parent groups and provides training as well as collaborates with schools, local health departments, and health centers.

Note 2 – Significant Accounting Policies

Accounting Method

IIC's financial statements are prepared on the accrual basis of accounting.

Use of Estimates

The preparation of financial statements in conformity with accounting principles generally accepted in the United States of America requires management to use estimates and assumptions in preparing financial statements. Those estimates and assumptions affect the reported amount of assets and liabilities, the disclosure of contingent assets and liabilities, and the report of revenues and expenses.

Subsequent Events

IIC evaluated subsequent events through August 24, 2023, which is the date the financial statements were available to be issued. This evaluation determined that there are no subsequent events that necessitated further disclosure in and/or adjustments to the accompanying financial statements.

Cash and Cash Equivalents

For the purpose of the statements of cash flows, IIC considers all highly liquid instruments with a maturity of three months or less to be considered cash and cash equivalents. Cash consists of checking and savings accounts. There are no cash equivalents.

Indiana Immunization Coalition, Inc.

Note 2 – Significant Accounting Policies (continued)

Grant Receivable

IIC has an existing immunization program cost reimbursable grant from IDOH. IIC receives reimbursement after authorized costs are incurred and corresponding invoices and other support is provided to IDOH. No allowance is established due to subsequent payments.

Fixed Assets

IIC's fixed assets are stated at cost and depreciated over estimated useful lives of three to seven years using the straight-line method. IIC capitalizes items over \$500 that have a useful life of one year or more. Expenditures for improvements and major renewals are capitalized. When fixed assets are sold, retired, or otherwise disposed of, the related cost and accumulated depreciation are eliminated from the accounts and any resulting gain or loss is credited or charged to income.

Deferred Revenue

IIC's deferred revenue consists of amounts received for a particular purpose before those services are performed. When associated grant expenses are incurred, the deferred revenue is released into grant revenue. Should IIC not fulfill the grant stipulations, the entire amount would be due back to the grantor.

Deferred revenue consists of the following at June 30, 2023 and 2022:

	<u>2023</u>	<u>2022</u>
Senior fund	\$ 23,350	\$ 0
Delta Dental Foundation	4,601	0
Vaccinate our youth	5,577	0
Boosting vaccine confidence	19,096	0
Indianapolis foundation summer youth	11,000	0
Merck equity	90,539	0
Indy Foundation	23,498	0
Events	21,500	0
Pink book delayed event	0	10,840
Contract nursing	0	20,910
	<u>\$ 199,161</u>	<u>\$ 31,750</u>

Income Taxes

IIC is exempt from federal and state income tax under the provisions of Section 501(c)(3) of the Internal Revenue Code; therefore, no provision for income taxes is made in the financial statements. IIC is classified as an entity that is not a private foundation within the meaning of Section 509(a) and qualifies for deductible contributions as provided in Section 170(b)(1)(A)(vi).

Generally accepted accounting principles in the United States require IIC to examine its tax positions for uncertain positions. IIC is not aware of any tax positions that are more likely than not to change in the next 12 months, or that would not sustain an examination by applicable taxing authorities.

IIC's policy is to recognize penalties and interest as incurred in its statement of activities as a component of operating expenses, and total \$0 for the years ended June 30, 2023 and 2022. IIC's federal and state income tax returns are subject to examination by the applicable tax authorities, generally for three years after the later of the original or extended due date.

Net Assets

The financial statements are prepared in accordance with Financial Statements of Not-for-Profit Organizations. This requires, among other things, that the financial statements report the changes in and total of each of the net asset classes, based upon donor restrictions, as applicable. Net assets are classified as either without or with donor restrictions.

Indiana Immunization Coalition, Inc.

Note 2 – Significant Accounting Policies (continued)

Net Assets (continued)

The following class of net assets and a brief description is as follows:

Net Assets Without Donor Restrictions – These amounts are not subject to usage restrictions based on donor-imposed requirements and include general assets and liabilities of IIC. These amounts also include previously restricted assets where restrictions are met or expire. The net assets without donor restrictions may be used freely at the direction of management to support IIC's purpose and operations.

Net Assets With Donor Restrictions – These amounts are subject to usage limitations based on donor-imposed or grantor restrictions. These restrictions may be temporary or may be based on a particular use. Restrictions may be met by the passage of time or by management's actions. Certain assets may be restricted in perpetuity. When a restriction expires, the amount is reclassified to without donor restrictions and reported in the statement of activities as net assets released from restrictions. IIC has no net assets with donor restrictions.

Government Contract

Revenues under government contracts are recognized as services are provided. IIC received an immunization grant from U.S. Health and Human Services, which passed through IDOH, to increase immunization rates and decrease vaccine-preventable disease incidence rates throughout Indiana. This is a cost reimbursement grant where IIC incurs program expenses and remits cost reimbursement reports monthly. This grant ran from July 1, 2022 through June 30, 2023 and has subsequently been renewed for one year, July 1, 2023 through June 30, 2024. For each grant reporting period, IIC has roughly 60 days after the agreement date to remit for program reimbursements.

Grants

Grants are conditional upon certain performance requirements and incurrence of allowable qualifying expenses. Amounts received are recognized as revenue when IIC has incurred expenditure in compliance with specific grant requirements or services performed. Amounts received prior to incurring qualified expenditures are reported as deferred revenue in the statement of financial position.

Program Service

IIC's program service revenue consists of service fees from private and governmental agencies for immunizations. Program service revenue is recorded when payments are received.

Expense Allocation

The costs of providing various program services and other activities are summarized on a functional basis in the statements of activity and changes in net assets and functional expenses. Expenses are not allocated, and direct costs are charged to programs and support services. IIC has no fundraising expenses.

Advertising and Marketing Expense

IIC expenses advertising and marketing costs as they incur. For the years ended June 30, 2023 and 2022, advertising and marketing expenses are \$21,405 and \$26,159, respectively.

Note 3 – Operating Leases

IIC has an operating lease and assessed whether an arrangement qualifies as a lease (i.e., conveys the right to control the use of an identified asset for a period of time in exchange for consideration) at inception and only reassesses its determination if the terms and conditions of the arrangement are changed. Leases with an initial term of 12 months or less are not recorded on the balance sheet. Lease expense is recognized on a straight-line basis over the lease term.

Indiana Immunization Coalition, Inc.

Note 3 – Operating Leases (continued)

IIC elected the practical expedient that allows lessees to choose to not separate lease and non-lease components by class of the underlying asset and are applying this expedient to all relevant asset classes. IIC also elected the practical expedient package to not reassess at adoption for (i) expired or existing contracts as to whether they are or contain a lease (ii) the lease classification of any existing leases, or (iii) initial indirect costs for existing leases.

IIC signed an operating lease agreement with Shadeland Square, LLC for two office suites. The agreement began on November 1, 2022 for three years with monthly payment of \$2,790 due on the first day of each month.

IIC had storage leases effective January 2021 and May 2021, each for five years. The leases required monthly payments of \$76 and \$114, respectively, and were terminated in November 2022.

Future minimum lease payments on the facilities lease having non-cancelable terms beyond June 30, 2023 and 2022 are as follows:

	<u>Operating lease</u>
2024	\$ 33,480
2025	33,480
2026	11,160
Total office lease expense	\$ 78,120
Less imputed interest	(5,906)
Total	\$ 72,214

The following table presents the components of IIC’s lease expense and classification in the statement of functional expenses.

<u>Component of Lease Expense</u>	<u>Statement of Functional Expenses Classification</u>	<u>2023</u>	<u>2022</u>
Operating lease	Included in		
Office space and storage	Occupancy	\$28,710	\$14,400

As most leases do not provide an implicit rate, IIC uses the incremental borrowing rate based on the information available at the commencement date in determining the present value of lease payments.

The weighted average lease terms and discount rates for the operating lease are presented below:

Weighted average remaining lease term (years)	
Operating lease	3
Weighted average discount rate	
Operating lease	4.13%

Note 4 – Accounting Service Agreement

IIC entered into an accounting service agreement with Girardot, Strauch & Co., an unrelated entity. The service agreement allows a fee for monthly bookkeeping, consulting, and additional services rendered, plus additional office supplies. For the years ended June 30, 2023 and 2022, accounting expenses amount to \$38,560 and \$28,907, respectively, and are included in accounting expenses on the statement of functional expenses.

Indiana Immunization Coalition, Inc.

Note 5 – Liquidity

IIC's liquidity management consists of the following quantitative and qualitative measurements:

Quantitative measurement - IIC's resources available for general use within one year at June 30, 2023 and 2022 are:

	<u>2023</u>	<u>2022</u>
Financial assets (current assets)	\$ 667,340	\$ 356,636
Not available within one year (prepaid expenses)	(5,340)	(10,517)
Total financial assets at year end	662,000	346,119
Less current obligations (current liabilities)	(298,641)	(41,671)
Financial assets available for general use within one year	<u>\$ 363,359</u>	<u>\$ 304,448</u>

Qualitative measurement - IIC receives a significant amount of its support through contributions and grants. Because these contributions and grants require resources to be used in a particular manner or in a future period, IIC must maintain sufficient resources to meet those responsibilities to its donors and grantors. Thus, financial assets may not be available for general expenditure within one year. In the course of business, management structures IIC's financial assets to be available as its general expenditures, liabilities, and other obligations come due, and endeavors to maintain cash balances equal to approximately three months of operating expenses.

Note 6 – Concentrations and Contingencies

Concentration in Credit Risk

IIC maintains cash balances at several financial institutions. Accounts at each institution are insured by the Federal Deposit Insurance Corporation (FDIC) up to \$250,000 for those accounts that earn interest and unlimited coverage on those accounts that are non-interest bearing. The total uninsured balances in these accounts as of June 30, 2023 and 2022 are \$0 and \$0, respectively.

Concentration in Contributions

IIC received approximately 66% and 75% of its total revenue from IDOH related to immunization service grants for the years ended June 30, 2023 and 2022. IIC has approximately 100% and 100% of its total grants receivable from IDOH at June 30, 2023 and 2022. In the event that this support was to be eliminated, it is likely that IIC would need to reduce current operations.

Contingencies in Governmental Awards

Financial awards from federal, state, and local governmental entities are subject to financial and compliance audits. Such audits could result in claims against IIC for disallowed costs or noncompliance with grantor restrictions. No provision is made for any liabilities that may arise from such audits since the amounts, if any, cannot be determined at this date.

Single Audit Section

Indiana Immunization Coalition, Inc.

Schedule of Expenditures of Federal Awards For the Year Ended June 30, 2023

<u>Program Title</u>	<u>Assistance Listing Number</u>	<u>Funds Expended</u>	<u>Subrecipient Payment</u>
U.S. Department of Health and Human Services Pass Thru from Indiana Department of Health Immunizations and Vaccines for Children PPHF	93.268	<u>\$ 1,203,660</u>	<u>\$ 0</u>

Note 1 - Basis of Presentation

The accompanying schedule of expenditures of federal awards includes the federal granting activity of Indiana Immunization Coalition, Inc. (IIC) and is presented on the accrual basis of accounting. The information in this schedule is presented in accordance with the requirements of Title 2 U.S. *Code of Federal Regulations* (CFR) Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards*. 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 - De Minimis

IIC elected to not use the 10% de minimis indirect cost rate as covered in section 200.414 of the Uniform Guidance for Federal Awards.



Donovan CPAs

Independent Auditor's Report on Internal Control Over Financial Reporting and on Compliance and Other Matters Based on an Audit of Financial Statements Performed in Accordance with *Government Auditing Standards*

To the Board of Directors
Indiana Immunization Coalition, Inc.
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, the financial statements of Indiana Immunization Coalition, Inc. (IIC), which comprise the statement of financial position as of June 30, 2023, and the related statements of activities, changes in net assets, 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 August 24, 2023.

Report on Internal Control over Financial Reporting

In planning and performing our audit of the financial statements, we considered IIC'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 IIC's internal control. Accordingly, we do not express an opinion on the effectiveness of IIC'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 IIC'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 IIC'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*.

www.cpadonovan.com

Avon | 5151 E. US Hwy 36, Avon, IN 46123 | 317.745.6411

Indianapolis | 9292 N. Meridian Street, Suite 150, Indianapolis, IN 46260 | 317.844.830

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

Donovan CPAs
Indianapolis, Indiana

August 24, 2023



Donovan CPAs

Independent Auditor's Report on Compliance for Each Major Program and on Internal Control Over Compliance Required by the Uniform Guidance

To the Board of Directors
Indiana Immunization Coalition, Inc.
Indianapolis, Indiana

Report on Compliance for Each Major Federal Program Opinion on Each Major Federal Program

We have audited Indiana Immunization Coalition, Inc. (IIC)'s 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 IIC's major federal programs for the year ended June 30, 2023. IIC'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, IIC complied, in all material respects, with the types of 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, 2023.

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; the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; 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 IIC 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 IIC'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 IIC'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 IIC'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 generally accepted auditing standards, *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 IIC's compliance with the requirements of each major federal program as a whole.

Auditor's Responsibilities for the Audit of Compliance (continued)

In performing an audit in accordance with generally accepted auditing standards, *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 IIC'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 IIC'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 IIC'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.

Other Matters

The results of our auditing procedures disclosed no instances of noncompliance.

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.

Purpose of This Report

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.

Donovan CPAs
Indianapolis, Indiana
August 24, 2023

Indiana Immunization Coalition, Inc.

Schedule of Findings and Questioned Costs For the Year Ended June 30, 2023

I. Summary of Independent Accountant's Results

Financial Statements

Type of auditor's report issued: Unmodified

Going concern explanatory paragraph included? Yes No

Internal control over financial reporting:

- ❖ Material weakness(es) identified? Yes No
- ❖ Significant deficiencies identified? Yes No

Noncompliance material to financial statements noted? Yes No

Federal Awards

Type of auditor's report issued on compliance with major programs: Unmodified

Dollar threshold used to distinguish between type A and type B programs: \$ 750,000

Does the auditee qualify as low-risk auditee? Yes No

Internal control over major programs:

- ❖ Material weakness(es) identified? Yes No
- ❖ Significant deficiencies identified? Yes No

Any audit findings disclosed that are required to be reported in accordance with section 200.516 of the *Uniformed Guidance*? Yes No

Identification of major program(s) tested:

<u>Assistance Listing Number(s)</u>	<u>Name of federal program</u>
93.268	Immunizations and Vaccines for Children PPHF

II. Financial Statements Findings

There are no financial statements findings as seen in the schedule of findings and questioned costs.

III. Federal Award Findings and Questioned Costs

There are no federal award findings as seen in the schedule of findings and questioned costs.

Indiana Immunization Coalition, Inc.

Schedule of Findings and Questioned Costs (continued) For the Year Ended June 30, 2023

Our audit disclosed no findings, questioned costs, or recommendations that are required to be reported herein under the *OMB Compliance Supplement* for the year ended June 30, 2023.

Indiana Immunization Coalition, Inc.

Schedule of Prior Year Audit Findings, Questioned Costs, and Recommendations For the Year Ended June 30, 2023

The audit disclosed no findings, questioned costs, or recommendations that are required to be reported herein under *OMB Compliance Supplement* for the year ended June 30, 2022.

Indiana Immunization Coalition, Inc.

Corrective Action Plan

Name of Auditee: Indiana Immunization Coalition, Inc.

Name of audit firm: Donovan CPAs

Period covered by the audit: July 01, 2022 - June 30, 2023

Corrective action prepared by:

Name: Lisa K. Robertson, Indiana Immunization Coalition, Inc.

Position: Executive Director

Telephone number: 317-628-7116

Email address: director@vaccinateindiana.org

Current Finding on Schedule of Findings, Questioned Costs, and Recommendations

The audit disclosed no findings, questioned costs, or recommendations that are required to be reported herein and no corrective action plan is required for the year ended June 30, 2023.

Status of Correction Actions on Findings Reported in Prior Audit Schedule of Findings, Questioned Costs, and Recommendations

The audit disclosed no findings, questioned costs, or recommendations that are required to be reported herein under *OMB Compliance Supplement* for the year ended June 30, 2022.

Indiana Immunization Coalition, Inc.

Schedule of Lead Auditor For the Years Ended June 30, 2023 and 2022

Auditor Information: Donovan CPAs
9292 N. Meridian Street, Suite 150
Indianapolis, IN 46260

Phone Number: (317) 844-8300

Fax Number: (317) 745-6545

Auditor Contact: David W. Lemler, CPA

Auditor Contact Title: Partner

Auditor Contact Email: dlemler@cpadonovan.com