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July 8, 2009

Board of Directors  
Mental Health Association  
in Lake County  
9722 Parkway Drive  
Highland, IN 46322

We have reviewed the audit report prepared by Glenn E. Johnson, CPA, Independent Public Accountant, for the period January 1, 2007 to December 31, 2007. 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 Mental Health Association in Lake County, as of December 31, 2007, 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

**MENTAL HEALTH ASSOCIATION  
IN LAKE COUNTY**

Audited Financial Statements  
December 31, 2007

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Prepared by

Glenn E. Johnson  
Certified Public Accountant  
7309 Lincoln Way  
Hobart, IN 46342-6739



**Glenn E. Johnson**

*Certified Public Accountant*

Independent Auditor's Report

7309 Lincolnway  
Hobart, IN 46342

Phone: 219.947.2181

Board of Directors  
MENTAL HEALTH ASSOCIATION IN LAKE COUNTY  
9722 Parkway Drive  
Highland, IN 46322


I have audited the accompanying Statement of Financial Position of the MENTAL HEALTH ASSOCIATION IN LAKE COUNTY at December 31, 2007, and the related Statements of Activities, Cash Flows and Functional Expenses for the year then ended. These financial statements are the responsibility of the association's management and board of directors. My responsibility is to express an opinion on these financial statements based on my audit.

I conducted my audit 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. Those standards require that I 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. I believe that my audit provides a reasonable basis for my opinion.

In my opinion, the financial statements referred to above present fairly, in all material respects, the financial position of MENTAL HEALTH ASSOCIATION IN LAKE COUNTY at December 31, 2007 and changes in its net assets and its cash flows for the year then ended in conformity with accounting principles generally accepted in the United States of America.

In accordance with *Government Auditing Standards*, I have issued my report dated August 27, 2008, on my consideration of MENTAL HEALTH ASSOCIATION IN LAKE COUNTY's internal control over financial reporting and on my tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is to describe the scope of my 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 my audit.

My audit was conducted for the purpose of forming an opinion on the basic financial statements taken as a whole. The accompanying schedule of expenditures of federal awards is presented for purposes of additional analysis as required by U. S. Office of Management and Budget Circular A-133, *Audits of States, Local Governments, and Non-Profit Organizations*, and is not a required part of the basic financial statements. Such information has been subjected to the auditing procedures applied in the audit of the basic financial statements and, in my opinion, is fairly stated, in all material respects, in relation to the basic financial statements taken as a whole.

  
Glenn E. Johnson  
Certified Public Accountant  
August 27, 2008

**MENTAL HEALTH ASSOCIATION IN LAKE COUNTY**

Statement of Financial Position

December 31, 2007

**ASSETS**

	<u>Current Funds</u> <u>Unrestricted</u>	<u>Temporarily</u> <u>Restricted</u>	<u>Total All</u> <u>Funds</u>
Cash	\$ 179,083	\$ -	\$ 179,083
Investments	239,781	-	239,781
Program receivables	82,538	-	82,538
Prepaid expenses	<u>-</u>	<u>-</u>	<u>-</u>
 Total Current Assets	 501,402	 -	 501,402
 Non Current Assets			
Furniture and equipment	215,016	-	215,016
Less accumulated depreciation	<u>(192,659)</u>	<u>-</u>	<u>(192,659)</u>
 Net furniture and equipment	 22,357	 -	 22,357
 Deposits	 <u>410</u>	 <u>-</u>	 <u>410</u>
 Total Assets	 <u>\$ 524,169</u>	 <u>\$ -</u>	 <u>\$ 524,169</u>

**LIABILITIES AND NET ASSETS**

<b>Liabilities</b>			
Accounts payable	\$ 4,951	\$ -	\$ 4,951
Accrued payroll	14,510	-	14,510
Loan payable	<u>-</u>	<u>-</u>	<u>-</u>
 Total Liabilities	 <u>19,461</u>	 <u>-</u>	 <u>19,461</u>
 Unrestricted Net Assets	 504,708	 -	 504,708
 Restricted Net Assets	 <u>-</u>	 <u>-</u>	 <u>-</u>
 Total Net Assets	 <u>504,708</u>	 <u>-</u>	 <u>504,708</u>
 Total Liabilities and Net Assets	 <u>\$ 524,169</u>	 <u>\$ -</u>	 <u>\$ 524,169</u>

The accompanying independent auditor's report and notes to the financial statements are an integral part of these financial statements.

**MENTAL HEALTH ASSOCIATION IN LAKE COUNTY**

Statement of Activities

For the Year Ended December 31, 2007

Public Support and Revenue	Current Funds	Temporarily	Total
Public Support	<u>Unrestricted</u>	<u>Restricted</u>	<u>All Funds</u>
Contributions	\$ 3,704	\$ -	\$ 3,704
Foundation grants	20,300	-	20,300
Lake Area United Way	60,064	-	60,064
Special events revenue net of expenses of \$3,712	<u>(252)</u>	<u>-</u>	<u>(252)</u>
 Total Public Support	 <u>83,816</u>	 <u>-</u>	 <u>83,816</u>
Revenue			
Membership dues	1,245	-	1,245
Program service fees	1,065,261	-	1,065,261
Interest	<u>16,151</u>	<u>-</u>	<u>16,151</u>
 Total revenue	 <u>1,082,657</u>	 <u>-</u>	 <u>1,082,657</u>
 Net Assets Released from Restrictions	 <u>-</u>	 <u>-</u>	 <u>-</u>
 Total Public Support and Revenue	 <u>1,166,473</u>	 <u>-</u>	 <u>1,166,473</u>
 Expenses			
Program Services			
Social Adjustment Parenting	58,978		58,978
Social Adjustment Power Paws	6,215		6,215
Social Adjustment Family Support	728,517		728,517
Social Development/I'm Thumbbody/Girl's Inc	45,308		45,308
DCS Short-Term	80,866		80,866
Advocacy/Referral	<u>4,398</u>		<u>4,398</u>
 Total Program Services	 924,282		 924,282
Supporting Services			
Management and general	235,464		235,464
Fund Raising	<u>4,695</u>		<u>4,695</u>
 Total Expenses	 <u>1,164,441</u>		 <u>1,164,441</u>
 Excess (deficit) of Public Support and Revenue over Expenses	 2,032	 -	 2,032
Net Assets at Beginning of Year	<u>502,676</u>	<u>-</u>	<u>502,676</u>
 Net Assets at End of Year	 <u>\$ 504,708</u>	 <u>\$ -</u>	 <u>\$ 504,708</u>

The accompanying independent auditor's report and notes to the financial statements are an integral part of these financial statements.

**MENTAL HEALTH ASSOCIATION IN LAKE COUNTY**

Statement of Cash Flows

For the Year Ended December 31, 2007

	Total All Funds
Cash flows from operating activities	
Cash received from United Way Agencies	\$ 60,064
Cash received from contributions	24,004
Cash received from governmental agencies	1,061,260
Cash received from fund raising events	(252)
Cash received from membership contributions	1,245
Cash paid to employees and suppliers	<u>(1,162,585)</u>
 Net cash provided by operating activities	 <u>(16,264)</u>
Cash flows from investing activities	
Interest received	16,151
Cash used to purchase investments	(12,186)
Cash used to purchase equipment	<u>(938)</u>
 Net cash used by investing activities	 <u>3,027</u>
Cash flows from financing activities	
Payments to retire loan payable	<u>-</u>
 Net cash used by financing activities	 <u>-</u>
 Net Increase in cash and cash equivalents	 (13,237)
Cash and cash equivalents at beginning of year	<u>192,320</u>
 Cash and cash equivalents at end of year	 <u>\$ 179,083</u>
 Reconciliation of excess of public support and revenue over expenses to net cash used by operating activities	
Excess (Deficit) of Public Support and Revenue over Expenses	\$ 2,032
Adjustments to reconcile excess of public support and revenue over expenses to net cash provided by operating activities	
Interest revenue	(16,151)
Depreciation	8,977
Program receivables	(4,001)
Accounts payable	(12,173)
Accrued payroll	5,052
Payroll taxes payable	-
Prepaid expenses	<u>-</u>
 Net cash provided by operating activities	 <u>\$ (16,264)</u>

The accompanying independent auditor's report and notes to the  
financial statements are an integral part of these financial statements.

**MENTAL HEALTH ASSOCIATION IN LAKE COUNTY**  
Statement of Functional Expenses  
For the Year Ended December 31, 2007

	Program Expenses										Total	Supporting Services			2007 Total Expenses
	Social Adjustment Parenting	Social Adjustment Power Paws	Social Adjustment Family Support	Social Development I'm Thumbs Up Girls Inc	Advocacy Referral	DCS Short Term	Program Expenses	Management & General	Fund Raising	2007 Total Expenses					
Salaries & Wages	\$ 28,460	\$ 904	\$ 399,000	\$ 21,807	\$ 1,568	\$ 7,917	\$ 459,656	\$ 186,623	\$ 3,809	\$ 650,088					
Employee benefits	7,037	211	95,348	5,793	777	1,351	110,517	12,033	246	122,796					
Payroll taxes	2,350	81	45,652	2,035	218	1,027	51,363	5,593	114	57,070					
<b>Total payroll and related exp.</b>	<b>37,847</b>	<b>1,196</b>	<b>540,000</b>	<b>29,635</b>	<b>2,563</b>	<b>10,295</b>	<b>621,536</b>	<b>204,249</b>	<b>4,169</b>	<b>829,954</b>					
Professional fees	119	3,074	13,708	750		17,087	34,738	2,966	61	37,765					
Supplies	6,793	1,228	39,503	4,291	955	42,717	95,487	3,789	77	99,353					
Telephone	810	-	10,904	630	130	540	13,014	1,418	29	14,461					
Postage	406	57	1,346	340	22	-	2,171	236	5	2,412					
Occupancy	8,895	-	74,233	5,337	505	8,833	97,803	8,497	173	106,473					
Printing	250	125	5,329	250	60	-	6,014	655	13	6,682					
Transportation	2,662	510	28,739	1,605	-	-	33,516	2,544	52	36,112					
Staff training	110	25	5,147	940	68	491	6,781	738	15	7,534					
Subs. & pubs.	-	-	-	-	-	-	-	-	-	-					
Assistance to Individuals	-	-	-	-	-	-	-	-	-	-					
Equipment	-	-	3,333	973	43	-	4,349	474	10	4,833					
Miscellaneous	336	-	16	107	9	158	626	68	2	696					
Interest expense	-	-	-	-	-	-	-	3,615	74	3,689					
State org. dues	-	-	-	-	-	-	-	5,500	-	5,500					
<b>Total expenses before depreciation</b>	<b>58,228</b>	<b>6,215</b>	<b>722,258</b>	<b>44,858</b>	<b>4,355</b>	<b>80,121</b>	<b>916,035</b>	<b>234,749</b>	<b>4,680</b>	<b>1,155,464</b>					
Depreciation expense	750	-	6,259	450	43	745	8,247	715	15	8,977					
<b>Total Expenses</b>	<b>\$ 58,978</b>	<b>\$ 6,215</b>	<b>\$ 728,517</b>	<b>\$ 45,308</b>	<b>\$ 4,398</b>	<b>\$ 80,866</b>	<b>\$ 924,282</b>	<b>\$ 235,464</b>	<b>\$ 4,695</b>	<b>\$ 1,164,441</b>					

The accompanying independent auditor's report and notes are an integral part of these financial statements.

## MENTAL HEALTH ASSOCIATION IN LAKE COUNTY

Notes to the Financial Statements

December 31, 2007

### Note 1. Programs.

Mental Health Association in Lake County exists to respond to the mental health need of the community through advocacy, education and service. The association operates the Healthy Families program in Lake County to promote supportive environments that optimize growth and development and encourage resilient and healthy families.

### Note 2. Summary of significant accounting policies.

The Association reports financial position and operations on the accrual basis of accounting in accordance with generally accepted accounting principles. Consequently, revenues and gains are recognized when earned, and expenses and losses are recognized when incurred.

The agency is recognized as exempt from taxation by the Internal Revenue Code under Section 501(c)(3).

Fixed assets are valued at cost or fair market value at time of contribution and are depreciated by the straight line method over their estimated useful lives.

All revenue and support are considered to be available for unrestricted use unless specifically restricted by the donor. The financial statements may reflect unrestricted, temporarily restricted or permanently restricted net assets and activities. Net assets in the two restricted classes are created only by donor imposed restrictions. When restrictions are met by expenditures and then reimbursed no net assets will be created.

Cash and cash equivalents are cash on hand and on deposit in banks with original maturity of three months or less. At December 31, 2007, cash deposits in financial institutions in excess of the amounts insured by the Federal Depository Insurance Corporation were in the amount of \$326,963.49.

The preparation of financial statements in conformity with generally accepted accounting principles requires management to make estimates and assumptions that affect certain reported amounts and disclosures. Accordingly, actual results could differ from those estimates.

### Note 3. Affiliation:

MENTAL HEALTH ASSOCIATION in LAKE COUNTY is a chartered affiliate of the Mental Health Association in Indiana, Inc. The chapter paid \$ 5,500 in 2007 as their annual assessments for state association support.

### Note 4. Equipment Lease.

The Association has a contract for lease of a copier. The lease expires August 30, 2008 and requires payments of \$250 per month, \$2,000 for 2008.

### Note 5. Line of Credit.

On August 21, 2006, The Association obtained a commercial line of credit from First Financial Bank in the amount of \$75,000. The two year line of credit requires interest at the bank's prime rate adjusted daily (7.25% on December 31, 2007) and is secured by certificates of deposit (investments). At December 31, 2007 the Association had a zero balance on the line of credit. The line of credit requires monthly interest payments and the principal balance due August 8, 2008.

**MENTAL HEALTH ASSOCIATION IN LAKE COUNTY**

Notes to the Financial Statements

December 31, 2007

Note 6. Real Estate Lease Commitments.

The Association is renting office space under a ten year lease that expires in September, 2009. The lease requires payments of rent of \$5,460 plus real estate taxes. The Association pays for utilities and insurance. The lease requires payments for the next five years as follows:

	Annual Rent	Real Estate Tax
2008	65,520	\$ 4,038.96
2009	49,140	To be estimated
2010	0	To be estimated
2011	0	To be estimated
2012	0	

Note 7. Retirement Plan.

The Association has established an IRC section 403(b) deferral contributions/employer contributions plan. The plan covers all employees who have 6 months of service. Under the plan the employees may elect to defer salary under a salary reduction agreement and the Association may elect to contribute to the plan an amount of matching contributions for a particular plan year. The Association contributed \$29,040.70 to the plan in 2007 for the year ended December 31, 2007.

Note 8. Name Change.

On August 24, 2006 the association adopted a resolution to do business as Mental Health America of Lake County. The name change was adopted to reflect this new name on the State and National Associations.

**MENTAL HEALTH ASSOCIATION IN LAKE COUNTY**

Schedule of Expenditures of Federal Awards

December 31, 2007

Federal Grantor/Pass-through Grantor/Program Title	Federal CFDA Number	Amount Expended
<b>Major Program: Healthy Families</b>		
United States Department of Health and Human Services through 42 U.S.C.Sec. 620/ Indiana Family and Social Services Administration Division of Family and Children contract period ended August 31, 2007 TANF	93.558	\$ 434,228
Indiana Family and Social Services Administration Division of Family and Children contract period ended August 31, 2007 OFC	93.556	105,275
Indiana Family and Social Services Administration Division of Family and Children contract period ended August 31, 2008 TANF	93.558	272,197
Indiana Family and Social Services Administration Division of Family and Children contract period ended August 31, 2008 OFC	93.556	<u>53,012</u>
 Total Federal Funds Expended		 <u>\$ 864,712</u>
 Other Funds Expended		
Indiana State Department of Health, Project Respect, July 1, 2007 through June 30, 2007	N/A	\$ 30,000
Lake County Department of Child Services, Cribs for Kids Program, June 1, through December 31, 2007	N/A	\$ 37,500
Lake County Department of Child Services, Parenting Education Program, June 1, through December 31, 2007	N/A	\$ 35,420

Notes to Schedule of Expenditures of Federal Awards

Significant accounting policies:

The schedule of expenditures of federal awards is a summary of the cash activity of the organization's federal award programs. The schedule is prepared on the cash basis of accounting which is inconsistent with the financial statements which are prepared in accordance with GAAP (accrual basis).

The accompanying independent auditor's report and notes to the financial statements are an integral part of these financial statements.



**Glenn E. Johnson**

*Certified Public Accountant*

7309 Lincolnway  
Hobart, IN 46342

Phone: 219.947.2181

Report on Compliance and on Internal Control Over Financial Reporting Based on an Audit of Financial Statements Performed in Accordance with *Government Auditing Standards*

Board of Directors  
MENTAL HEALTH ASSOCIATION IN LAKE COUNTY  
9722 Parkway Drive  
Highland, IN 46322

I have audited the financial statements of MENTAL HEALTH ASSOCIATION IN LAKE COUNTY, as of and for the year ended December 31, 2007, and have issued my report thereon dated August 27, 2008. I conducted my audit 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.

Compliance

As part of obtaining reasonable assurance about whether MENTAL HEALTH ASSOCIATION IN LAKE COUNTY financial statements are free of material misstatement, I performed tests of its compliance with certain provisions of laws, regulations, contracts and grants, 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 my audit and, accordingly, I do not express such an opinion. The results of my tests disclosed no instances of noncompliance that are required to be reported under *Government Auditing Standards*.

Internal Control Over Financial Reporting

In planning and performing my audit, I considered MENTAL HEALTH ASSOCIATION IN LAKE COUNTY's internal control over financial reporting in order to determine my auditing procedures for the purpose of expressing my opinion on the financial statements and not to provide assurance on the internal control over financial reporting. My consideration of the internal control over financial reporting would not necessarily disclose all matters in the internal control over financial reporting that might be material weaknesses. A material weakness is a condition in which the design or operation of one or more of the internal control components does not reduce to a relatively low level the risk that misstatements in amounts that would be material in relation to the financial statements being audited may occur and not be detected within a timely period by employees in the normal course of performing their assigned functions. I noted no matters involving the internal control over financial reporting and its operation that I consider to be material weaknesses.

This report is intended solely for the information and use of the board of directors, management, federal awarding agencies, pass-through entities and the Indiana State Board of Accounts and is not intended to be and should not be used by anyone other than these specified parties. However, this report is a matter of public record and its distribution is not limited.

Glenn E. Johnson, CPA  
August 27, 2008



**Glenn E. Johnson**

*Certified Public Accountant*

7309 Lincolnway  
Hobart, IN 46342  
Phone: 219.947.2181

Report on Compliance With Requirements Applicable to Each Major Program and Internal Control Over  
Compliance in Accordance With OMB Circular A-133

Board of Directors  
MENTAL HEALTH ASSOCIATION IN LAKE COUNTY  
9722 Parkway Drive  
Highland, IN 46322

I have audited the compliance of MENTAL HEALTH ASSOCIATION IN LAKE COUNTY with the types of compliance requirements described in the *U.S. Office of Management and Budget (OMB) Circular A-133 Compliance Supplement* that are applicable to each of its major federal programs for the year ended December 31, 2007. MENTAL HEALTH ASSOCIATION IN LAKE COUNTY'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 MENTAL HEALTH ASSOCIATION IN LAKE COUNTY's management. My responsibility is to express an opinion on MENTAL HEALTH ASSOCIATION IN LAKE COUNTY's compliance based on my audit.

I conducted my 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 OMB Circular A-133, *Audits of States, Local Governments, and Non-Profit Organizations*. Those standards and OMB Circular A-133 require that I plan and perform the audit to obtain reasonable assurance about whether noncompliance with the types of compliance requirements referred to above that could have a direct material effect on a major federal program occurred. An audit includes examining, on a test basis, evidence about MENTAL HEALTH ASSOCIATION IN LAKE COUNTY's compliance with those requirements and performing such other procedures as I considered necessary in the circumstances. I believe that my audit provides a reasonable basis for my opinion. My audit does not provide a legal determination on MENTAL HEALTH ASSOCIATION IN LAKE COUNTY's compliance with those requirements.

In my opinion, MENTAL HEALTH ASSOCIATION IN LAKE COUNTY complied, in all material respects, with the requirements referred to above that are applicable to each of its major federal programs for the year ended December 31, 2007.

Internal Control Over Compliance

The management of MENTAL HEALTH ASSOCIATION IN LAKE COUNTY 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 my audit, I considered MENTAL HEALTH ASSOCIATION IN LAKE COUNTY's internal control over compliance with requirements that could have a direct and material effect on a major federal program in order to determine my auditing procedures for the purpose of expressing my opinion on compliance and to test and report on internal control over compliance in accordance with OMB Circular A-133.

Report on Compliance, Continued:

My consideration of the internal control over compliance would not necessarily disclose all matters in the internal that might be material weaknesses. A material weakness is a condition in which the design or operation of one or more of the internal control components does not reduce to a relatively low level the risk that noncompliance with applicable requirements of laws, regulations, contracts and grants that would be material in relation to a major federal program being audited may occur and not be detected within a timely period by employees in the normal course of performing their functions. I noted no matters involving the internal control over compliance and its operation that I consider to be material weaknesses.

This report is intended solely for the information and use of the board of directors, management, federal awarding agencies, pass-through entities and the Indiana State Board of Accounts and is not intended to be and should not be used by anyone other than these specified parties. However, this report is a matter of public record and its distribution is not limited.

A handwritten signature in cursive script, appearing to read "Glenn E. Johnson".

Glenn E. Johnson  
August 27, 2008

MENTAL HEALTH ASSOCIATION IN LAKE COUNTY  
Schedule of Findings and Questioned Costs  
For the Year Ended December 31, 2007

A. Summary of Audit Results

1. The auditor's report expresses an unqualified opinion on the (general purpose) financial statements of MENTAL HEALTH ASSOCIATION IN LAKE COUNTY.
2. No reportable conditions relating to the audit of the financial statements are reported in the Independent Auditor's Report on Compliance and on Internal Control Over Financial Reporting Based on an Audit of Financial Statements Performed in Accordance With Government auditing Standards.
3. No instances of noncompliance material to the financial statements of MENTAL HEALTH ASSOCIATION IN LAKE COUNTY were disclosed during the audit.
4. No reportable conditions relating to the audit of the major federal award programs is reported in the Independent Auditor's Report on Compliance With Requirements Applicable to each Major Program and Internal Control over Compliance in Accordance With OMB Circular a-133.
5. The auditor's report on compliance for the major federal award programs for MENTAL HEALTH ASSOCIATION IN LAKE COUNTY expresses an unqualified opinion.
6. There were no audit findings relative to the major federal award program for MENTAL HEALTH ASSOCIATION IN LAKE COUNTY.
7. The programs tested as major programs were:
  - a. United States Department of Health and Human Services through 42 U.S.C. Sec. 620/Indiana Family and Social Services Administration Division of Family and Children, Healthy Families.
8. The threshold for distinguishing Type A and B programs was \$500,000.
9. The MENTAL HEALTH ASSOCIATION IN LAKE COUNTY was determined to be a high risk auditee.

B. Findings- Financial Statement Audit

None

C. Findings and Questioned Costs-Major Award Programs Audit

None