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January 9, 2020

Board of Directors
Children's Advocacy Center of Southeastern Indiana, Inc.
12211 Rullman Drive
Dillsboro, IN 47018

We have reviewed the audit report of Children's Advocacy Center of Southeastern Indiana, Inc., which was opined upon by Munninghoff, Lange & Co., Independent Public Accountants, for the period January 1, 2018 to December 31, 2018. Per the *Independent Auditor's Report* the financial statements included in the report present fairly the financial condition of Children's Advocacy Center of Southeastern Indiana, Inc. as of December 31, 2018 and the results of its operations for the period then ended, on the basis of accounting described in the report.

In our opinion, Munninghoff, Lange & Co. 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.

Paul D. Joyce
Paul D. Joyce, CPA
State Examiner

**CHILDREN'S ADVOCACY CENTER OF
SOUTHEASTERN INDIANA, INC.**

**FINANCIAL STATEMENTS
AND SUPPLEMENTARY INFORMATION**

YEARS ENDED DECEMBER 31, 2018 AND 2017

**CHILDREN'S ADVOCACY CENTER OF
SOUTHEASTERN INDIANA, INC.**

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INDEPENDENT AUDITOR'S REPORT

The Board of Trustees
Children's Advocacy Center of Southeastern Indiana, Inc.
Dillsboro, Indiana

Report on the Financial Statements

We have audited the accompanying financial statements of Children's Advocacy Center of Southeastern Indiana, Inc. (an Indiana not-for-profit), which comprise the Statement of Financial Position at December 31, 2018, and the related Statements of Activities, Functional Expenses, and Cash Flows for the year then ended, and the related notes to the financial statements.

Management's Responsibility for the Financial Statements

Management is responsible for the preparation and fair presentation of these financial statements in accordance with accounting principles generally accepted in the United States of America; this includes the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of the financial statements that are free from material misstatements, whether due to fraud or error.

Auditor's Responsibility

Our responsibility is to express an opinion on these financial statements based on our audit. We conducted our audit in accordance with auditing standards generally accepted in the United States of America. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatements.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the financial statements 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 the entity's internal control. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

Opinion

In our opinion, the financial statements referred to above present fairly, in all material respects, the financial position of Children's Advocacy Center of Southeastern Indiana, Inc. at December 31, 2018, and the results of its activities and its cash flows for the year then ended in conformity with accounting principles generally accepted in the United States of America.

Other Matters

Supplementary Information

Our audit was conducted for the purpose of forming an opinion on the basic financial statements taken as a whole. The Schedule of Financial Assistance is presented for purposes of additional analysis 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 financial statements. The information has been subjected to the auditing procedures applied in the audits 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 statement 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 information is fairly stated in all material respect in relation to the financial statements taken as a whole.

Other Reporting Required by Government Auditing Standards

In accordance with *Government Auditing Standards*, we have also issued our report dated November 6, 2019 on our consideration of Children's Advocacy Center of Southeastern Indiana, Inc.'s internal control over financial reporting and our tests of its compliance with certain provisions of laws, regulations, contracts and grants and other matters. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing and not to provide an opinion on the internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering Children's Advocacy Center of Southeastern Indiana, Inc.'s internal control over financial reporting and compliance.

Prior Period Financial Statements

The financial statements and supplemental information as of December 31, 2017 were audited by Collins, Heeb & Associates, Inc., who merged with Munninghoff, Lange & Co. as of December 1, 2018, and whose report dated August 7, 2018 expressed an unmodified opinion on those statements.



Covington, Kentucky
November 6, 2019

**CHILDREN'S ADVOCACY CENTER OF
SOUTHEASTERN INDIANA, INC.
STATEMENTS OF FINANCIAL POSITION**

December 31, 2018 and 2017

ASSETS

	2018	2017
Current assets:		
Cash in bank:		
Operating	\$ 19,814	\$ 18,198
Savings – 0.15%	90,098	35,140
Fund raising	135,294	144,090
Certificate of deposit – .45%	86,223	85,854
Accounts receivable	61,742	39,265
Total current assets	393,171	322,547
Property and equipment, at cost:		
Land	35,000	35,000
Building and improvements	505,529	505,528
Furniture and fixtures	21,864	12,136
Equipment	143,380	137,328
Leasehold improvements	4,188	4,188
	709,961	694,180
Less accumulated depreciation	(238,648)	(214,597)
Property and equipment – net	471,313	479,583
Other assets		
Endowment fund - Decatur County Community Foundation	5,576	-
Total assets	\$ 870,060	\$ 802,130

LIABILITIES AND NET ASSETS

Current liabilities:		
Accounts payable – trade	\$ 15,967	\$ 15,307
Accrued payroll taxes	3,182	1,959
Total current liabilities	19,149	17,266
Net assets		
Net assets - Without donor restrictions	850,911	784,864
Total liabilities and net assets	\$ 870,060	\$ 802,130

See accompanying notes to financial statements.

**CHILDREN'S ADVOCACY CENTER OF
SOUTHEASTERN INDIANA, INC.
STATEMENTS OF ACTIVITIES
Years ended December 31, 2018 and 2017**

	<u>2018</u>	<u>2017</u>
Revenue and public support:		
Grants	\$ 259,226	\$ 189,481
Child Services interview fees	122,916	126,536
Contributions – General	<u>1,294</u>	<u>4,324</u>
	383,436	320,341
Special events		
Mardi Gras	<u>160,381</u>	<u>161,734</u>
Total direct public support	543,817	482,075
Investment income	476	-
Miscellaneous income	455	-
Interest income	<u>612</u>	<u>972</u>
Total unrestricted income	<u>545,360</u>	<u>483,047</u>
Operating expenses:		
Child abuse services expenses	412,811	336,769
Management and general	17,907	16,464
Fund raising	<u>48,595</u>	<u>49,605</u>
Total expenses	<u>479,313</u>	<u>402,838</u>
Increase in net assets - without donor restrictions	66,047	80,209
Net assets - without donor restrictions, beginning of year	<u>784,864</u>	<u>704,655</u>
Net assets - without donor restrictions, end of year	<u>\$ 850,911</u>	<u>\$ 784,864</u>

See accompanying notes to financial statements.

**CHILDREN'S ADVOCACY CENTER OF
SOUTHEASTERN INDIANA, INC.
STATEMENT OF FUNCTIONAL EXPENSES
Year ended December 31, 2018**

	<u>Child Abuse Services</u>	<u>Management and General</u>	<u>Fund Raising</u>	<u>Total Expenses</u>
Salaries and wages	\$ 16,211	\$ 1,930	\$ 1,158	\$ 19,299
Contract fees	154,440	2,504	10,018	166,962
Payroll taxes	5,855	697	418	6,970
Total salaries, wages and related expenses	<u>176,506</u>	<u>5,131</u>	<u>11,594</u>	<u>193,231</u>
Mileage	5,889	339	540	6,768
Maintenance and repairs	4,263	581	-	4,844
Telephone and internet	4,154	450	401	5,005
Insurance	2,976	331	-	3,307
Information technology	11,607	-	-	11,607
Dues, subscriptions and website	2,779	241	-	3,020
Operating supplies	1,428	-	-	1,428
Depreciation	22,849	1,202	-	24,051
Utilities	3,908	571	286	4,765
Miscellaneous	-	924	-	924
Accounting services	4,406	645	322	5,373
Advertising and promotion	537	-	-	537
Office supplies and expense	3,842	985	99	4,926
Auditing	3,239	615	246	4,100
Rent	27,000	-	-	27,000
Travel and training	13,933	-	-	13,933
VOCA grant expenses	94,208	-	-	94,208
Security	9,780	1,432	716	11,928
Meals	34	-	-	34
Licenses and fees	160	-	-	160
Facility development	15,225	3,903	391	19,519
Client expenses	-	-	-	-
Groundkeeping	4,088	557	-	4,645
Fund raising	-	-	34,000	34,000
Total expenses	<u>\$ 412,811</u>	<u>\$ 17,907</u>	<u>\$ 48,595</u>	<u>\$ 479,313</u>

See accompanying notes to financial statements

**CHILDREN'S ADVOCACY CENTER OF
SOUTHEASTERN INDIANA, INC.
STATEMENT OF FUNCTIONAL EXPENSES
Year ended December 31, 2017**

	<u>Child Abuse Services</u>	<u>Management and General</u>	<u>Fund Raising</u>	<u>Total Expenses</u>
Salaries and wages	\$ 54,918	\$ 6,538	\$ 3,922	\$ 65,378
Contract fees	138,809	2,251	9,004	150,064
Payroll taxes	7,504	893	536	8,933
Total salaries, wages and related expenses	<u>201,231</u>	<u>9,682</u>	<u>13,462</u>	<u>224,375</u>
Mileage	3,141	181	288	3,610
Maintenance and repairs	4,252	580	-	4,832
Telephone and internet	4,724	512	456	5,692
Insurance	2,953	328	-	3,281
Information technology	4,175	-	-	4,175
Dues, subscriptions and website	369	32	-	401
Operating supplies	995	-	-	995
Depreciation	24,665	1,298	-	25,963
Utilities	3,269	478	239	3,986
Bank service fees	-	18	-	18
Accounting services	5,252	769	384	6,405
Advertising and promotion	1,027	-	-	1,027
Office supplies and expense	5,723	1,467	147	7,337
Auditing	3,081	585	234	3,900
Rent	2,037	-	-	2,037
Travel and training	8,149	-	-	8,149
VOCA grant expenses	56,483	-	-	56,483
Security	1,052	154	77	1,283
Meals	475	-	-	475
Licenses and fees	926	-	-	926
Client expenses	-	-	-	-
Groundkeeping	2,790	380	-	3,170
Fund raising	-	-	34,318	34,318
Total expenses	<u>\$ 336,769</u>	<u>\$ 16,464</u>	<u>\$ 49,605</u>	<u>\$ 402,838</u>

See accompanying notes to financial statements.

**CHILDREN'S ADVOCACY CENTER OF
SOUTHEASTERN INDIANA, INC.
STATEMENTS OF CASH FLOWS
Years ended December 31, 2018 and 2017**

	<u>2018</u>	<u>2017</u>
Cash flows from operating activities		
Increase (decrease) in unrestricted net assets	\$ 66,047	\$ 80,209
Adjustments to reconcile net assets to net cash provided by operating activities:		
Depreciation	24,051	25,963
(Increase) decrease in:		
Accounts receivable	(22,477)	1,602
Increase (decrease) in:		
Accounts payable	660	(439)
Accrued payroll taxes	1,223	(1,207)
	<u>69,504</u>	<u>106,128</u>
Cash flows from investing activities		
Decrease (increase) in endowment fund	(5,576)	-
Additions to property and equipment	(15,781)	-
	<u>(21,357)</u>	<u>-</u>
 Net increase (decrease) in cash	 48,147	 106,128
Cash at beginning of year	<u>283,282</u>	<u>177,154</u>
Cash at end of year	<u>\$ 331,429</u>	<u>\$ 283,282</u>

See accompanying notes to financial statements.

**CHILDREN'S ADVOCACY CENTER OF
SOUTHEASTERN INDIANA, INC.
NOTES TO THE FINANCIAL STATEMENTS
December 31, 2018 and 2017**

NOTE 1 – NATURE OF OPERATION AND ORGANIZATION

Children's Advocacy Center of Southeastern Indiana, Inc. (the Center) was incorporated in the State of Indiana under the provisions of the Indiana Nonprofit Corporation Act of 1991 on March 19, 2008. The Center is a child-friendly nonprofit created to minimize the trauma suffered by victims of child abuse. The Center is designed to use a multidisciplinary team approach which facilitates the prevention, detection, investigation and treatment of child abuse. The Center is open to eleven (11) counties in the State of Indiana.

NOTE 2 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Estimates in financial statements

The preparation of financial statements in conformity with accounting principles generally accepted in the United States of America requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities, disclosure of contingent assets and liabilities at the date of the financial statements, and the reported amounts of revenue and expenses during the reporting period. Actual results could differ from those estimates and these differences could be material.

New Accounting Pronouncements

Presentation of Financial Statements of Not-for-Profit Entities

In August 2016, the FASB issued ASU No. 2016-14, "Presentation of Financial Statements of Not-for-Profit Entities" ("ASU 2016-14"). ASU 2016-14 amends the current reporting model for not-for-profit organizations and requires certain additional disclosures.

The significant changes include:

- Requiring the presentation of two net asset classes classified as "net assets without donor restrictions" and "net assets with donor restrictions";
- Modifying the presentation of underwater endowment funds and related disclosures;
- Requiring the use of the placed in service approach to recognize the satisfaction of restrictions on gifts used to acquire or construct long-lived assets, absent explicit donor stipulations otherwise;
- Requiring that all not-for-profits present an analysis of expenses by function and nature in a separate statement or in notes to the financial statements;
- Requiring disclosure of quantitative and qualitative information on liquidity;
- Presenting investment return net of external and direct internal investment expense; and,
- Modifying other financial statement reporting requirements and disclosures intended to increase the usefulness to the reader.

**CHILDREN'S ADVOCACY CENTER OF
SOUTHEASTERN INDIANA, INC.
NOTES TO THE FINANCIAL STATEMENTS
December 31, 2018 and 2017**

NOTE 2 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONT'D)

New Accounting Pronouncements (Cont'd)

The organization classifies its net assets in the following category:

Net Assets without Donor Restrictions

Represent net assets which are not restricted by donors. Net assets without donor restrictions are funds that are fully available, at the discretion of the Board of Directors and management, for the Center to utilize in any of its programs or supporting services. Net assets without donor restrictions may be designated for specific purposes by the Center's Board of Directors or may be limited by legal requirements or contractual agreements with outside parties. None of the assets are subject to donor-imposed restrictions.

Cash and cash equivalents

The Center considers cash and cash equivalents to include cash on hand, cash in banks, certificates of deposit and all highly liquid investments purchased with an original maturity of three months or less to be cash equivalents.

Concentrations of credit risk

Financial instruments that potentially subject the Center to concentrations of credit risk consist principally of temporary cash investments and government grants. The Center maintains cash accounts at one bank in Dillsboro, Indiana. Cash and savings are insured by the Federal Deposit Insurance Corporation up to \$250,000. The uninsured cash balances at December 31, 2018 and 2017 were none and \$72,547, respectively. Concentration of credit risk with support from government grants from Federal, State and Local agencies arises if funds are not available in future years as they are currently. At December 31, 2018 and 2017 the Center had no significant concentrations of credit risk in its government grants.

Property and equipment

On May 4, 2010 the Center purchased the land and building located at 12211 Rullman Drive in Dillsboro, Indiana. The Center capitalizes, at cost, all expenditures for property, furniture and equipment in excess of \$500. Repairs and maintenance are expensed currently.

**CHILDREN'S ADVOCACY CENTER OF
SOUTHEASTERN INDIANA, INC.
NOTES TO THE FINANCIAL STATEMENTS
December 31, 2018 and 2017**

NOTE 2 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONT'D)

Depreciation

The cost of the building, improvements, furniture and equipment is depreciated on the straight-line method over the estimated useful lives of the assets. The estimated useful lives are as follows:

Building	39 years
Building improvements	39 years
Furniture, fixtures and computers	7 years
Equipment	5 – 7 years
Leasehold improvements	27 years

Revenue recognition

The Center records unrestricted revenue from donations, fund raising and government grants when received. Restricted revenue from government grants, which are reimbursement toward the actual costs of the programs are recorded as such costs incur. All direct contributions are considered available for unrestricted use unless specifically restricted by the donor. Revenue funds and grants received in advance for future programs and costs are recorded as donor restricted.

Donated services

Donated services are normally reflected as revenue in the financial statements at the estimated value of the services received with a corresponding charge to expense. No amounts are reflected for donated services unless an objective basis is available to measure the value of such services.

No amounts have been reflected in the accompanying financial statements for donated services because no objective basis is available to measure the value of such services; however, a substantial number of individuals have donated significant amounts of their time to the Center's programs and to the Center's fund raising efforts.

Income taxes

The Center is exempt from federal and state income taxes under IRC Section 501(c) 3 and accordingly no provision for income taxes has been made in the financial statements on the income from the Center's activities.

The Center's tax filings are subject to audit by various taxing authorities. The Center's federal income tax returns for 2016, 2017, and 2018 remain open to examination by the Internal Revenue Service. In evaluating the Center's tax provisions and accruals, the Center believes that its estimates are appropriate based on the current facts and circumstances.

**CHILDREN'S ADVOCACY CENTER OF
SOUTHEASTERN INDIANA, INC.
NOTES TO THE FINANCIAL STATEMENTS
December 31, 2018 and 2017**

NOTE 2 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONT'D)

Vacation pay

The Center expenses vacation pay and compensated absences when paid rather than when earned. There is no material effect on income or revenues in using this method rather than the accrual method.

Advertising

The Center expenses advertising costs as incurred. Total advertising expense including marketing and printing was \$537 in 2018 and \$1,027 in 2017.

Expense allocation

Expenses have been classified as child abuse services, management and general, and fund raising based on the actual direct expenditures and cost allocations based upon estimates of time spent by the Center's personnel.

NOTE 3 – LEASE COMMITMENTS

The Organization prior to its subsequent purchase of the building in Greensburg, Indiana in 2019, it leased the building for ten months at \$2,500 per month in 2018. The Center leases Satellite office space in Madison, Indiana on a month-to-month basis from River Valley Resources, Inc. commencing August 1, 2017. The monthly lease is \$167 and the total rent expense was \$27,000 in 2018 and \$ 2,037 in 2017.

NOTE 4 – ENDOWMENT FUND

The Children's Advocacy Center has established an endowment investment fund through Decatur County Community Foundation. The account is maintained by the Foundation with an unrestricted balance of which \$4,964 is non-spendable net assets.

NOTE 5 – SUBSEQUENT EVENTS

The Center has evaluated subsequent events through November 6, 2019, the date the financial statements were issued. The Organization purchased a building on April 18, 2019, in Greensburg, Indiana in the amount of \$248,127. The purchase of the building was funded with grants from the Indiana Office of Community and Rural Affairs Community Development Block Grant Program in the amount of \$441,509 and Decatur County Community Foundation in the amount of \$20,000.

**CHILDREN'S ADVOCACY CENTER OF
SOUTHEASTERN INDIANA, INC.
NOTES TO THE FINANCIAL STATEMENTS
December 31, 2018 and 2017**

NOTE 6 – CONTINGENT LIABILITIES

In the normal course of business, the Center has incurred various commitments and is contingently liable as a guarantor or endorser of notes.

In cases where losses are possible but not probable, it is the Center's belief that their ultimate resolution will not have a material effect on the Center's financial position as of December 31, 2018 and 2017, or the results of its activities for the years then ended.

NOTE 7 – RESPONSIBILITIES FOR FINANCIAL STATEMENTS

The financial statements of Children's Advocacy Center of Southeastern Indiana, Inc. were prepared in accordance with accounting principles generally accepted in the United States of America. The integrity and consistency of these financial statements, and of other data presented in this report, are the responsibility of the Center and properly include some amounts that are based upon estimates and judgments.

The Center is further responsible for maintaining a system of internal controls, including internal accounting control that provides an appropriate division of responsibility and is designed to assure that the books and records reflect the transactions of the Center and that its established policies and procedures are carefully followed. The system is constantly reviewed for its effectiveness and is augmented by written policies and guidelines, and the careful selection and training of qualified personnel.

SUPPLEMENTAL INFORMATION AND REPORTS

**CHILDREN'S ADVOCACY CENTER OF
SOUTHEASTERN INDIANA, INC.
SCHEDULE OF FINANCIAL ASSISTANCE
Years ended December 31, 2018 and 2017**

	<u>2018</u>	<u>2017</u>
Dearborn County	\$ 25,000	\$ 25,000
Jefferson County	4,690	-
Ripley County	8,700	8,700
Switzerland County	10,000	10,000
Decatur County	6,060	10,000
City of Lawrenceburg	75,000	75,000
Dearborn County Community Foundation	1,000	225
Ross Foundation	1,850	1,000
Ohio County Community Foundation	2,500	2,500
RS Regional Foundation	21,671	-
Community Foundation of Jefferson County	13,190	-
Community Foundation of Switzerland County	4,200	-
Indiana Department of Child Services (U.S. Department of Justice Pass-through)	122,916	126,536
Victims of Crime Act (U.S. Department of Justice Pass-through)	85,365	57,056
	<u>\$ 382,142</u>	<u>\$ 316,017</u>



MUNNINGHOFF, LANGE & CO.
Certified Public Accountants

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

**Board of Trustees
Children's Advocacy Center of Southeastern Indiana, Inc.
Cincinnati, Ohio**

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standard applicable to financial audits contained in Government Auditing Standards issued by the Comptroller General of the United States, the financial statements of Children's Advocacy Center of Southeastern Indiana, Inc. (the Center) (a nonprofit organization), which comprise the statement of financial position as of December 31, 2018, and the related statements of activities, statement of 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 November 6, 2019.

Internal Control Over Financial Reporting

In planning and performing our audit, we considered the Center's internal control over financial reporting as a basis for designing our auditing procedures for the purpose of expressing our opinion on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the Center's internal control over financial reporting. Accordingly, we do not express an opinion on the effectiveness of the Center's internal control over financial reporting.

A control deficiency exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent or detect misstatements on a timely basis. A significant deficiency is a control deficiency, or combination of control deficiencies, that adversely affects the Center's ability to initiate, authorize, record, process, or report financial data reliably in accordance with accounting principles generally accepted in the United States of America, such that there is more than a remote likelihood that a misstatement of the Center's financial statements that is more than inconsequential will not be prevented or detected by the Center's internal control.

A material weakness is a significant deficiency, or combination of significant deficiencies, that results in more than a remote likelihood that a material misstatement of the financial statements will not be prevented or detected by the Center's internal control.

Children's Advocacy Center of Southeastern Indiana, Inc.
Page 2

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

Compliance and Other Matters

As part of obtaining reasonable assurance about whether the Center's financial statements are free of material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts and grant agreements, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audits 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 entity's internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering Children's Advocacy Center of Southeastern Indiana, Inc.'s internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

Respectfully submitted,



Munninghoff, Lange, & Co.
Covington, Kentucky
November 6, 2019