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May 25, 2021

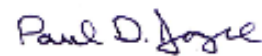
Board of Directors
Aids Task Force of LaPorte and Porter Counties
5490 Broadway
Gary, IN 46410

We have reviewed the audit report of Aids Task Force of LaPorte and Porter Counties which was opined upon by Swartz, Retson & Co., PC, Independent Public Accountants, for the period January 1, 2018 to December 31, 2018. Per the *Independent Auditors' Report* the financial statements included in the report present fairly the financial condition of Aids Task Force of LaPorte and Porter Counties 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.

We call your attention to the findings included in the report on pages 28-37. Please see the Schedule of Findings and Questioned Costs for complete details. Management's Corrective Action Plan appears immediately after page 38.

In our opinion, Swartz, Retson & Co., PC prepared the audit report in accordance with the guidelines established by the State Board of Accounts.

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


Paul D. Joyce, CPA
State Examiner

FINANCIAL STATEMENTS AND
INDEPENDENT AUDITORS' REPORT

**AIDS TASK FORCE OF LAPORTE
AND PORTER COUNTIES**

DECEMBER 31, 2018 AND 2017

SWARTZ, RETSON & CO., P.C.
CERTIFIED PUBLIC ACCOUNTANTS
235 E. 86TH AVENUE
MERRILLVILLE, INDIANA 46410

AIDS TASK FORCE OF LA PORTE AND PORTER COUNTIES

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INDEPENDENT AUDITORS' REPORT

To the Board of Directors
AIDS Task Force of LaPorte and Porter Counties, Inc.
5261 Hohman Avenue
Hammond, IN 46320

We have audited the accompanying financial statements of AIDS Task Force of LaPorte and Porter Counties, Inc. (a nonprofit organization), which comprise the statements of financial position as of December 31, 2018 and 2017, and the related statements of activities, functional expenses, and cash flows for the years 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 financial statements that are free from material misstatement, whether due to fraud or error.

Auditor's Responsibility

Our responsibility is to express an opinion on these financial statements based on our audits. We conducted our audits in accordance with auditing standards generally accepted in the United States of America in 2018 and 2017 and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States in 2018. Those standards require that we plan and perform the audits to obtain reasonable assurance about whether the financial statements are free from material misstatement.

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 AIDS Task Force of LaPorte and Porter Counties, Inc. as of December 31, 2018 and 2017 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.

Other Matters

Other Information

Our audit was conducted for the purpose of forming an opinion on the financial statements as a whole. The schedule of governmental funding is presented for purposes of additional analysis and is not a required part of the financial statements. 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*, and is also not a required part of the financial statements. Such information is the responsibility of management and was derived from and related 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 information 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 June 25, 2020, on our consideration of AIDS Task Force of LaPorte and Porter Counties, Inc.'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 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 AIDS Task Force of LaPorte and Porter Counties, Inc.'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 AIDS Task Force of LaPorte and Porter Counties, Inc.'s internal control over financial reporting and compliance.



Merrillville, IN

June 25, 2020



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INDEPENDENT AUDITORS' 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
AIDS Task Force of LaPorte and Porter Counties, Inc.
5261 Hohman Avenue
Hammond, IN 46320

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 AIDS Task Force of LaPorte and Porter Counties, Inc. (a nonprofit organization), which comprise the statement of financial position as of 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, and have issued our report thereon dated June 25, 2020.

Internal Control Over Financial Reporting

In planning and performing our audit of the financial statements, we considered AIDS Task Force of LaPorte and Porter Counties, Inc.'s internal control over financial reporting (internal control) to determine the 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 AIDS Task Force of LaPorte and Porter Counties, Inc.'s internal control. Accordingly, we do not express an opinion on the effectiveness of AIDS Task Force of LaPorte and Porter Counties, Inc.'s internal control.

Our consideration of internal control was for the limited purpose described in preceding paragraph and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies and therefore, material weaknesses or significant deficiencies may exist that have not been identified. However, as described in the accompanying schedule of findings and questioned costs, we did identify certain deficiencies in internal control that we consider to be material weaknesses and significant deficiencies.

A deficiency in internal control exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, misstatements on a timely basis. A *material weakness* is a deficiency, or a combination of deficiencies, in internal control such that there is a reasonable possibility that a material misstatement of the entity's financial statements will not be prevented, or detected and corrected, on a timely basis. We consider the deficiencies described in the accompanying schedule of findings and questioned costs as Condition 2018-02 and 2018-03 to be material weaknesses.

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. We consider the deficiency described in the accompanying schedule of findings and questioned costs as Condition 2018-01 to be a significant deficiency.

Compliance and Other Matters

As part of obtaining reasonable assurance about whether AIDS Task Force of LaPorte and Porter Counties, Inc.'s financial statements are free from material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grants agreements, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

AIDS Task Force of LaPorte and Porter Counties, Inc.'s Response to Findings

AIDS Task Force of LaPorte and Porter Counties, Inc.'s response to the findings identified in our audit is described in the accompanying schedule of findings and questioned costs. AIDS Task Force of LaPorte and Porter Counties, Inc.'s response was not subjected to the auditing procedures applied in the audit of the financial statements and, accordingly, we express no opinion on it.

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

Swartz, Peterson & Co., P.C.

Merrillville, IN
June 25, 2020



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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
AIDS Task Force of LaPorte and Porter Counties, Inc.

Report on Compliance for Each Major Federal Program

We have audited AIDS Task Force of LaPorte and Porter Counties, Inc.'s compliance with the types of compliance requirements described in the *OMB Compliance Supplement* that could have a direct and material effect on each of AIDS Task Force of LaPorte and Porter Counties, Inc.'s major federal programs for the year ended December 31, 2018. AIDS Task Force of LaPorte and Porter Counties, Inc.'s major federal programs are identified in the summary of auditor's results section of the accompanying schedule of findings and questioned costs.

Management's Responsibility

Management is responsible for compliance with federal statutes, regulations, and the terms and conditions of its federal awards applicable to its federal programs.

Auditor's Responsibility

Our responsibility is to express an opinion on compliance for each of AIDS Task Force of LaPorte and Porter Counties, Inc.'s major federal programs based on our audit of the types of compliance requirements referred to above. 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). Those standards and the Uniform Guidance require that we 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 and material effect on a major federal program occurred. An audit includes examining, on a test basis, evidence about AIDS Task Force of LaPorte and Porter Counties, Inc.'s compliance with those requirements and performing such other procedures as we considered necessary in the circumstances.

We believe that our audit provides a reasonable basis for our qualified opinion on compliance for the major federal program. However, our audit does not provide a legal determination of AIDS Task Force of LaPorte and Porter Counties, Inc.'s compliance.

Basis for Qualified Opinion on HIV Care Formula/Ryan White Part B

As described in the accompany schedule of findings and questioned costs, AIDS Task Force of LaPorte and Porter Counties, Inc. did not comply with requirements regarding Condition 2018-04 for Cash Management, Condition 2018-06 for Procurement, Suspension and Debarment, Condition 2018-07 for Equipment Management, Condition 2018-08 for Eligibility, Condition 2018-09 for Reporting, and Condition 2018-10 for Period of Performance. Compliance with such requirements is necessary, in our opinion, for AIDS Task Force of LaPorte and Porter Counties, Inc. to comply with the requirements applicable to that program.

Qualified Opinion on HIV Care Formula/Ryan White Part B

In our opinion, except for the noncompliance described in the Basis for Qualified Opinion paragraph, AIDS Task Force of LaPorte and Porter Counties, Inc. complied, in all material respects, with the types of compliance requirements referred to above that could have a direct and material effect on HIV Care Formula/Ryan White Part B for the year ended December 31, 2018.

Other Matters

The results of our auditing procedures disclosed other instances of noncompliance which are required to be reported in accordance with the Uniform Guidance and which are described in the accompanying schedule of findings and questioned costs as Condition 2018-05. Our opinion on each major federal program is not modified with respect to this matter.

AIDS Task Force of LaPorte and Porter Counties, Inc.'s response to the noncompliance findings identified in our audit is described in the accompanying schedule of findings and questioned costs. AIDS Task Force of LaPorte and Porter Counties, Inc.'s response was not subjected to the auditing procedures applied in the audit of compliance and, accordingly, we express no opinion on the response.

Report on Internal Control over Compliance

Management of AIDS Task Force of LaPorte and Porter Counties, Inc. is responsible for establishing and maintaining effective internal control over compliance with the types of compliance requirements referred to above. In planning and performing our audit of compliance, we considered AIDS Task Force of LaPorte and Porter Counties, Inc.'s internal control over compliance with the types of requirements that could have a direct and material effect on each major federal program to determine the auditing procedures that are appropriate in the circumstances for the purpose of expressing an opinion on compliance for each major federal program 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 internal control over compliance. Accordingly, we do not express an opinion on the effectiveness of AIDS Task Force of LaPorte and Porter Counties, Inc.'s internal control over compliance.

Our consideration of internal control over compliance was for the limited purpose described in the preceding paragraph and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies and therefore, material weaknesses or significant deficiencies may exist that have not been identified. However, as discussed below, we did identify certain deficiencies in internal control over compliance that we consider to be material weaknesses and significant deficiencies.

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 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. We consider the deficiencies in internal control over compliance described in the accompanying schedule of findings and questioned costs as Conditions 2018-04, 2018-05, 2018-06, 2018-07, 2018-08, 2018-09, and 2018-10 to be material weaknesses.

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.

AIDS Task Force of LaPorte and Porter Counties, Inc.'s response to the internal control over compliance findings identified in our audit is described in the accompanying schedule of findings and questioned costs. AIDS Task Force of LaPorte and Porter Counties, Inc.'s responses were not subjected to the auditing procedures applied in the audit of compliance and, accordingly, we express no opinion on these responses.

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.



Merrillville, IN
June 25, 2020

AIDS TASK FORCE OF LAPORTE AND PORTER COUNTIES

STATEMENTS OF FINANCIAL POSITION
DECEMBER 31, 2018 AND 2017

ASSETS

	<u>2018</u>	<u>2017</u>
ASSETS		
Cash	\$244,220	\$ 80,273
Grants Receivable	136,403	243,033
Prepaid Expenses	4,459	7,173
Security Deposits	10,583	1,250
Land, Building and Equipment - Net	<u>104,376</u>	<u>14,479</u>
TOTAL ASSETS	<u>\$500,041</u>	<u>\$346,208</u>

LIABILITIES AND NET ASSETS

LIABILITIES		
Accounts Payable	\$ 27,365	\$ 28,635
Accrued Taxes and Expenses	35,689	32,076
Accrued Salaries and Wages	<u>10,525</u>	<u>27,675</u>
Total Liabilities	73,579	88,386
NET ASSETS		
Without Donor Restrictions	<u>426,462</u>	<u>257,822</u>
TOTAL LIABILITIES AND NET ASSETS	<u>\$500,041</u>	<u>\$346,208</u>

The accompanying notes are an integral part of the financial statements.

AIDS TASK FORCE OF LAPORTE AND PORTER COUNTIES

STATEMENTS OF ACTIVITIES
FOR THE YEARS ENDED DECEMBER 31, 2018 AND 2017

	2018	2017
	Without	Without
	Donor	Donor
	<u>Restrictions</u>	<u>Restrictions</u>
REVENUES, GAINS, AND OTHER SUPPORT		
HIV/AIDS Care Coordination	\$ 392,680	\$ 377,004
Comprehensive HIV Prevention	149,751	130,000
Substance Abuse Prevention Treatment	86,858	89,632
Permanent Supportive Housing	81,197	100,869
Housing Opportunities for Persons with AIDS (HOPWA)	190,704	191,656
HIV Care Formula – Ryan White Part B	201,000	177,000
Focus Grant – Gilead Sciences	109,800	00
Other Grant Income	12,093	14,218
Contributions	1,756	4,913
Miscellaneous	3,305	3,433
Interest Income	<u>932</u>	<u>00</u>
Total Revenues, Gains, and Other Support	<u>1,230,076</u>	<u>1,088,725</u>
 EXPENSES AND LOSSES		
Program Services	969,403	887,119
Management and General	<u>92,033</u>	<u>83,460</u>
Total Expenses and Losses	<u>1,061,436</u>	<u>970,579</u>
 CHANGE IN NET ASSETS	168,640	118,146
 NET ASSETS – Beginning of Year	<u>257,822</u>	<u>139,676</u>
 NET ASSETS – End of Year	<u>\$ 426,462</u>	<u>\$ 257,822</u>

The accompanying notes are an integral part of the financial statements.

AIDS TASK FORCE OF LAPORTE AND PORTER COUNTIES

**SCHEDULE OF FUNCTIONAL EXPENSES
FOR THE YEAR ENDED DECEMBER 31, 2018**

	<u>Program</u> <u>Services</u>	<u>Management</u> <u>& General</u>	<u>Total</u>
SALARIES AND RELATED EXPENSES			
Salaries	\$520,682	\$ 57,854	\$ 578,536
Payroll Taxes	39,949	4,439	44,388
Insurance - Health	<u>15,548</u>	<u>1,727</u>	<u>17,275</u>
Total Salaries and Related Expenses	576,179	64,020	640,199
EXPENSES			
Advertising and Promotion	1,519	00	1,519
Bank Fees	66	7	73
Building Security	630	70	700
Contractual	25,558	2,840	28,398
DEFA Expenses	6,283	00	6,283
Depreciation Expense	4,523	503	5,026
Housing Opportunities for Persons with AIDS (HOPWA)	144,244	00	144,244
Housing Expense	61,414	6,824	68,238
Insurance Expense	5,426	603	6,029
Internet Expense	4,253	472	4,725
Office Supplies	24,404	2,712	27,116
Postage	1,284	143	1,427
Processing Fees	00	1,215	1,215
Rent Expense	62,723	6,969	69,692
Repairs and Maintenance	3,614	402	4,016
Seminar Expense	1,592	177	1,769
Subscriptions	84	9	93
Telephone	13,802	1,534	15,336
Travel	25,735	2,859	28,594
Utilities	<u>6,070</u>	<u>674</u>	<u>6,744</u>
TOTAL FUNCTIONAL EXPENSES	<u>\$969,403</u>	<u>\$ 92,033</u>	<u>\$1,061,436</u>

The accompanying notes are an integral part of the financial statements.

AIDS TASK FORCE OF LAPORTE AND PORTER COUNTIES

SCHEDULE OF FUNCTIONAL EXPENSES
FOR THE YEAR ENDED DECEMBER 31, 2017

	<u>Program</u> <u>Services</u>	<u>Management</u> <u>& General</u>	<u>Total</u>
SALARIES AND RELATED EXPENSES			
Salaries	\$458,912	\$ 50,990	\$509,902
Payroll Taxes	35,283	3,920	39,203
Insurance - Health	<u>16,279</u>	<u>1,809</u>	<u>18,088</u>
Total Salaries and Related Expenses	510,474	56,719	567,193
EXPENSES			
Advertising and Promotion	694	00	694
Bank Fees	122	13	135
Building Security	543	60	603
Contractual	20,408	2,268	22,676
DEFA Expenses	8,499	00	8,499
Depreciation Expense	1,728	192	1,920
Drug Testing	232	26	258
Housing Opportunities for Persons with AIDS (HOPWA)	137,545	00	137,545
Housing Expense	78,735	8,748	87,483
Insurance Expense	6,051	672	6,723
Internet Expense	2,695	299	2,994
Office Supplies	40,033	4,448	44,481
Postage	7,063	785	7,848
Processing Fees	00	1,198	1,198
Rent Expense	32,185	3,576	35,761
Repairs and Maintenance	455	50	505
Seminar Expense	1,581	176	1,757
Subscriptions	257	28	285
Supplies	113	12	125
Telephone	13,105	1,456	14,561
Travel	19,718	2,191	21,909
Utilities	<u>4,883</u>	<u>543</u>	<u>5,426</u>
TOTAL FUNCTIONAL EXPENSES	<u>\$887,119</u>	<u>\$ 83,460</u>	<u>\$970,579</u>

The accompanying notes are an integral part of the financial statements.

AIDS TASK FORCE OF LAPORTE AND PORTER COUNTIES

STATEMENTS OF CASH FLOWS FOR THE YEARS ENDED DECEMBER 31, 2018 AND 2017

	<u>2018</u>	<u>2017</u>
CASH FLOWS FROM OPERATING ACTIVITIES		
Change in Net Assets	\$168,640	\$118,146
Adjustments to Reconcile Net Assets to Net Cash Provided by Operating Activities		
Depreciation	5,026	1,920
(Increase) Decrease in:		
Grants Receivable	106,630	(109,213)
Prepaid Expenses	2,713	184
Security Deposits	(9,333)	(1,250)
Increase (Decrease) in:		
Accounts Payable	(1,270)	10,164
Accrued Taxes and Expenses	3,614	1,998
Accrued Salaries and Wages	<u>(17,150)</u>	<u>8,570</u>
NET CASH PROVIDED BY OPERATING ACTIVITIES	258,870	30,519
 CASH FLOWS FROM INVESTING ACTIVITIES		
Purchase of Equipment	<u>(94,923)</u>	<u>(13,889)</u>
 NET INCREASE IN CASH	163,947	16,630
 CASH - Beginning of Year	<u>80,273</u>	<u>63,643</u>
 CASH - End of Year	<u>\$244,220</u>	<u>\$ 80,273</u>

The accompanying notes are an integral part of the financial statements.

AIDS TASK FORCE OF LAPORTE AND PORTER COUNTIES

NOTES TO THE FINANCIAL STATEMENTS DECEMBER 31, 2018 AND 2017

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Nature of Organization

The AIDS Task Force of LaPorte and Porter Counties, Inc. is a non-profit organization which provides counseling and support services to people with the HIV virus and their families. The Organization also provides educational and preventative programs to the community through its offices and speaker's bureau. The Organization's primary source of revenue is governmental grants.

Basis of Accounting

The accompanying financial statements have been prepared on the accrual basis of accounting, which is used for both income tax and financial reporting purposes.

Financial Statement Presentation

The Organization reports information regarding its financial position and activities according to two classes of net assets: without donor restrictions and with donor restrictions.

Basis of Presentation

The Organization records resources for accounting and reporting purposes based on the existence or absence of donor-imposed restrictions. Accordingly, net assets and changes therein are classified and reported as follows:

Net Assets Without Donor Restrictions – Net assets available for use in general operations and not subject to donor (or certain grantor) restrictions. The governing board has designated, from net assets without donor restrictions, net assets for a board-designated endowment.

Net Assets With Donor Restrictions – Net assets subject to donor-imposed restrictions. Some donor-imposed restrictions are temporary in nature, such as those that will be met by the passage of time or other events specified by the donor. Other donor-imposed restrictions are perpetual in nature, where the donor stipulates that resources be maintained in perpetuity.

Contributions and Pledges

The Organization records unconditional promises to give (pledges) as receivables and contributions within the appropriate net asset category based on the existence or absence of donor-imposed restrictions. The Organization recognizes conditional promises to give when the conditions stipulated by the donor are substantially met. A conditional promise to give is considered unconditional if the possibility that the condition will not be met is remote.

Contributions and pledges receivable are stated at the amount management expects to collect from balances outstanding at year-end. Based on management's assessment of the credit history with donors having outstanding balances and current relationships with them, management has concluded that realization losses on balances outstanding at year-end will be immaterial.

AIDS TASK FORCE OF LAPORTE AND PORTER COUNTIES

NOTES TO THE FINANCIAL STATEMENTS DECEMBER 31, 2018 AND 2017

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES CONTINUED

Use of Estimates in Preparation of Financial Statements

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

Property and Equipment

Property and equipment are carried at cost. Depreciation expense is computed using straight-line methods over the estimated useful life of the assets. The fair market values of donated assets are also capitalized. When assets are retired or otherwise disposed of, the cost and related accumulated depreciation are removed from the accounts and any gain or loss resulting from the transactions is recognized as income for the period. The cost of repairs and maintenance is charged to income as incurred; significant renewals and betterments are capitalized. The depreciation expense was \$5,026 and \$1,920 for the years ended December 31, 2018 and 2017, respectively.

Cash

Cash, as presented on the accompanying statement of financial position and statement of cash flows, includes cash on hand and deposits in interest bearing and non-interest bearing accounts in financial institutions.

Income Taxes

The Organization qualified under the provisions of the Internal Revenue Code 501(c)(3) as a not-for-profit organization and, therefore is exempt from federal and state income taxes. The Organization is not classified as a private foundation.

Uncertain Tax Positions

The Organization adheres to the provisions of standards relating to uncertain tax positions. When applicable, changes in benefits arising from current and prior tax positions taken by the Organization are recognized in the period in which the change occurs. Changes resulting from settlements with taxing authorities are recognized in the period that settlement occurs. Reductions in unrecognized tax benefits as a result of a lapse of the applicable statute of limitations are recognized in the period the statute lapses. Projected penalties and interest recognized on tax positions where it is reasonably possible that the Organization's tax position will not prevail in a review by taxing authorities is recognized as part of current period income tax expense.

Advertising

Advertising costs are included in operating expenses and are expensed as incurred. Advertising expense was \$1,519 and \$694 for the years ended December 31, 2018 and 2017, respectively.

AIDS TASK FORCE OF LAPORTE AND PORTER COUNTIES

NOTES TO THE FINANCIAL STATEMENTS DECEMBER 31, 2018 AND 2017

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES CONTINUED

Financial Instruments and Credit Risk

The Organization is a not-for-profit corporation operating primarily in Northwest Indiana. As such, the Organization's grants receivable are from grantors within the same geographic region. The terms of the grants give rise to unsecured accounts receivable, as is common industry practice. Unsecured grants receivable total \$136,403 and \$243,033 for the years ended December 31, 2018 and 2017, respectively.

Grants Receivable

The Organization records bad debts on the direct write-off method when, in management's opinion, an account becomes uncollectible. The direct write-off method is a departure from generally accepted accounting principles. Bad debt expenses calculated using the direct write-off method do not differ materially from those calculated using generally accepted methods. The bad debt expense for the years ended December 31, 2018 and 2017 was \$0 and \$0, respectively.

Functional Expense Allocation Methodology

The statements of functional expenses present expenses by function and natural classification. Expenses directly attributable to a specific functional area of the Organization are reported as expenses of those functional areas. The financial statements report certain categories of expenses that are attributable to one or more program or supporting functions of the Organization. Those expenses include depreciation, the administrative area, the marketing and communications area, and the information technology area. Depreciation is allocated based on square footage, administrative area is allocated based on estimate of time and effort, certain costs of the marketing and communications are allocated based on estimates of time and effort, and information technology area is allocated based on estimates of time and costs of specific technology utilized.

Liquidity Management

The Organization maintains a policy of structuring its financial assets to be available as its general expenditures, liabilities, and other obligations come due. In addition, the Organization invests cash in excess of weekly requirements in savings.

To help manage unanticipated liquidity needs, the Organization has a committed line of credit of \$108,000 which it could draw upon.

Reclassifications

Certain reclassifications have been made to the December 31, 2017 financial statements in order for them to better compare to the December 31, 2018 financial statements.

AIDS TASK FORCE OF LAPORTE AND PORTER COUNTIES

NOTES TO THE FINANCIAL STATEMENTS
DECEMBER 31, 2018 AND 2017

NOTE 2 - ACCOUNTING PRONOUNCEMENT ADOPTED

In August 2016, the FASB issued Accounting Standards Update ASU 2016-14, Not-for-Profit Entities (Topic 958) – *Presentation of Financial Statements of Not-for-Profit Entities*. The update addresses the complexity and understandability of net asset classification, deficiencies in information about liquidity and availability of resources, and the lack of consistency in the type of information provided about expenses and investment return. The Organization has adopted ASU 2016-14 as of and for the year ended December 31, 2018 and has adjusted the presentation of these financial statements accordingly. The ASU has been applied retrospectively, which has resulted in reclassifications to 2017. The Organization has opted not to disclose liquidity and availability information for 2017 as permitted under the ASU in the year of adoption.

NOTE 3 - PROPERTY AND EQUIPMENT

Land, building and equipment on the accompanying statement of financial position includes the following:

	<u>2018</u>	<u>2017</u>
Office Equipment	\$ 35,200	\$ 27,914
Office Furniture and Fixtures	3,426	3,427
Leasehold Improvements	<u>87,637</u>	<u>00</u>
	126,263	31,341
Less: Accumulated Depreciation	<u>21,887</u>	<u>16,862</u>
Total Property and Equipment	<u>\$104,376</u>	<u>\$ 14,479</u>

NOTE 4 - AVAILABILITY OF RESOURCES

The Organization's financial assets available within one year of the statement of financial position date for general expenditures are as follows:

	<u>Amount</u>
Cash	\$244,220
Accounts Receivable	<u>136,403</u>
Total Financial Assets Available to Management for General Expenditures Within One Year	<u>\$380,623</u>

NOTE 5 - LINE OF CREDIT

The Organization has a line of credit with Porter Bank and the ability to borrow \$108,000. The line of credit accrues interest at .25 below the prime rate (currently 5.00%). The line of credit is secured by all assets of the Organization. The outstanding balance on the line of credit at December 31, 2018 and 2017 was \$0 and \$0, respectively.

AIDS TASK FORCE OF LAPORTE AND PORTER COUNTIES

NOTES TO THE FINANCIAL STATEMENTS DECEMBER 31, 2018 AND 2017

NOTE 6 - INTEREST EXPENSES

The Organization incurred interest expense of \$0 and \$0 for the years ended December 31, 2018 and 2017, respectively.

NOTE 7 - OPERATING LEASES

The Organization leases office space at 301 E. Eighth Street, Michigan City, Indiana. The lease ended March 2018. The Organization continued to lease the space on a month-to-month basis at \$403 per month. On April 1, 2020, a new lease was executed through March 31, 2021 with monthly rent at \$403. Rent expense at this location was \$4,840 and \$4,840 for the years ended December 31, 2018 and 2017, respectively.

The Organization leases office space at 5490 Broadway, Merrillville, Indiana. The lease continues through September 2019. After September 2019, it continued on a month-to-month basis at the same amount. The monthly rent was \$1,700. In July 2017, the Organization entered into a second lease for additional office space at this location. The lease continued through June 2018 and monthly rent was \$850. This lease has continued since June 2018 on a month-to-month basis. Rent expense at this location was \$30,600 and \$25,600 for the years ended December 31, 2018 and 2017, respectively.

Future payments are as follows:

<u>Year Ending</u>	<u>Amount</u>
December 31, 2019	\$ 15,300

In April 2018, the Organization entered into a lease for office space at 5259-5261 Hohman Avenue in Hammond, Indiana. The lease is from June 2018 through May 2021. The monthly rent is \$4,667 over the term of the lease.

Future payments are as follows:

<u>Year Ending</u>	<u>Amount</u>
December 31, 2019	\$ 56,562
December 31, 2020	\$ 57,680
December 31, 2021	\$ 29,120

The Organization has an equipment lease for a copier with payments of \$330 per month through May 2019. The copier was returned at the end of the lease. Lease expense was \$3,960 and \$3,960 for the years ended December 31, 2018 and 2017, respectively.

Future minimum payments are expected as follows:

<u>Year Ending</u>	<u>Amount</u>
December 31, 2019	\$ 1,650

AIDS TASK FORCE OF LAPORTE AND PORTER COUNTIES

NOTES TO THE FINANCIAL STATEMENTS DECEMBER 31, 2018 AND 2017

NOTE 7 - OPERATING LEASES CONTINUED

The Organization has an equipment lease for two copiers with payments of \$1,094 per month through December 2023. Lease expense was \$3,282 and \$0 for the years ended December 31, 2018 and 2017, respectively.

Future minimum payments are expected as follows:

<u>Year Ending</u>	<u>Amount</u>
December 31, 2019	\$ 13,128
December 31, 2020	\$ 13,128
December 31, 2021	\$ 13,128
December 31, 2022	\$ 13,128
December 31, 2023	\$ 13,128

The Organization has an equipment lease for a postage meter with payments of \$98 per month through December 2023. Lease expense was \$294 and \$0 for the years ended December 31, 2018 and 2017, respectively.

Future minimum payments are expected as follows:

<u>Year Ending</u>	<u>Amount</u>
December 31, 2019	\$ 1,173
December 31, 2020	\$ 1,173
December 31, 2021	\$ 1,173
December 31, 2022	\$ 1,173
December 31, 2023	\$ 1,173

NOTE 8 - CONCENTRATION OF REVENUE

For the years ending December 31, 2018 and 2017, the Organization received 31% and 35%, respectively, of its revenue from the Care Coordination Grant. No determination has been made as to the effect on the financial statements should this source cease funding AIDS Task Force of LaPorte and Porter Counties.

NOTE 9 - RETIREMENT PLAN

The Organization has a SIMPLE IRA retirement plan. All employees of the Organization are eligible to participate upon commencement of employment. Employees are allowed to make elective deferrals to the Plan. The Organization makes discretionary matching contributions of employee compensation. Retirement plan expense for the years ended December 31, 2018 and 2017 was \$0 and \$0, respectively.

AIDS TASK FORCE OF LAPORTE AND PORTER COUNTIES

NOTES TO THE FINANCIAL STATEMENTS DECEMBER 31, 2018 AND 2017

NOTE 10 - NET ASSETS WITHOUT DONOR RESTRICTIONS

The Organization's net assets without donor restrictions is comprised of undesignated amounts at:

	<u>2018</u>	<u>2017</u>
Undesignated - Net Assets Without Donor Restrictions	<u>\$426,462</u>	<u>\$257,822</u>

NOTE 11 - SUBSEQUENT EVENT - CORONAVIRUS (COVID-19)

In December 2019, an outbreak of a new strain of coronavirus, COVID-19, emerged in Wuhan, China. Within weeks, despite efforts to contain the virus in China that included widespread shutdowns of cities and businesses, the number of those infected grew significantly, and beyond China's borders. During 2020, the coronavirus spread worldwide, including the United States. The virus continues to spread in the United States and it affects business operations, supply chains, business and leisure travel, commodity prices, consumer confidence and business sentiment, and as companies consider the impact on their businesses of employees working from home and consumers avoiding air travel, stores, restaurants, sports events and other venues, most businesses and industry sectors will be affected. The coronavirus outbreak is still evolving and its effects on the Organization cannot be reasonably determined.

NOTE 12 - SUBSEQUENT EVENTS

Subsequent events have been evaluated through June 25, 2020, the date the financial statements were available for issuance.

SUPPLEMENTARY INFORMATION

AIDS TASK FORCE OF LAPORTE AND PORTER COUNTIES

**SCHEDULE OF GOVERNMENTAL FUNDING
FOR THE YEAR ENDED DECEMBER 31, 2018**

<u>Governmental Grantor/Passthrough Grantor/Program or Cluster Title</u>	<u>Federal CFDA Number</u>	<u>Grant ID</u>	<u>Program or Award Amount</u>	<u>Revenue Recognized</u>
U.S. Department of Health and Human Services				
U.S. Department of Housing and Urban Development				
Indiana Housing and Community Development Authority				
Continuum of Care Permanent Supportive Housing Rental Assistance				
01/01/18 - 12/31/18	14.267	SC-017-0127	\$243,791	\$ 81,197
U.S. Department of Health and Human Services				
Public Service Centers for Disease Control and Prevention				
Indiana State Department of Health				
HIV Prevention Activities Health Department Based				
01/01/18 - 12/31/18	93.940	24616	\$180,778	149,751
U.S. Department of Health and Human Services				
Indiana Housing and Community Development Authority				
Housing Opportunities for Persons with AIDS (HOPWA)				
07/01/17 - 06/30/18	14.421	CC-017-004	\$201,792	106,890
07/01/18 - 06/30/19	14.421	CC-018-004	\$200,950	83,814
U.S. Department of Health and Human Services				
Health Foundation of Greater Indianapolis, Inc.				
HIV Care Formula/Ryan White Part B (Capacity Building)				
12/10/18 - 03/31/19	93.917	19-1288	\$110,000	110,000
Health Foundation of Greater Indianapolis, Inc.				
HIV Care Formula/Ryan White Part B (CLEAR Program Incentives)				
06/01/18 - 12/31/18	93.917	18-1251	\$ 3,000	3,000
Health Foundation of Greater Indianapolis, Inc.				
HIV Care Formula/Ryan White Part B (ISDH Infrastructure Development)				
04/25/17 - 12/31/18	93.917	17-1206	\$265,000	88,000
U.S. Department of Health and Human Services				
Indiana State Department of Health				
HIV Care Formula/Ryan White Part B (HIV Care Coordination Services)				
07/01/18 - 06/30/19	93.917	20186		<u>150,138</u>
TOTAL FEDERAL AWARDS				<u>772,790</u>

AIDS TASK FORCE OF LAPORTE AND PORTER COUNTIES

SCHEDULE OF GOVERNMENTAL FUNDING
FOR THE YEAR ENDED DECEMBER 31, 2018

...continued

<u>Governmental Grantor/Passthrough Grantor/Program or Cluster Title</u>	<u>Federal CFDA Number</u>	<u>Grant ID</u>	<u>Program or Award Amount</u>	<u>Revenue Recognized</u>
Indiana State Department of Health Substance Abuse Prevention Treatment				
07/01/16 - 06/30/17	n/a	16837	\$ 90,000	\$ 48,860
07/01/17 - 06/30/18	n/a	16837	\$ 90,000	37,998
Indiana State Department of Health HIV Care Coordination Services				
07/01/17 - 06/30/18	n/a	20186	\$420,000	<u>242,542</u>
 TOTAL STATE AWARDS				 <u>329,400</u>
 TOTAL OF GOVERNMENTAL FUNDING				 <u>\$1,102,190</u>

AIDS TASK FORCE OF LAPORTE AND PORTER COUNTIES

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
DECEMBER 31, 2018

Federal Grantor/Pass-Through Grantor/Program Title	Federal CFDA Number	Award Number	Federal Expenditures
<u>FEDERAL AWARDS</u>			
U.S. Department of Housing and Urban Development			
Indiana Housing and Community Development Authority			
Continuum of Care Permanent Supportive Housing Rental Assistance			
01/01/18 - 12/31/18	14.267	SC-017-0127	\$ <u>81,197</u>
U.S. Department of Health and Human Services			
Public Service Centers for Disease Control and Prevention			
Indiana State Department of Health			
HIV Prevention Activities Health Department Based			
01/01/18 - 12/31/18	93.940	24616	<u>149,751</u>
U.S. Department of Health and Human Services			
Indiana Housing and Community Development Authority			
Housing Opportunities for Persons with AIDS (HOPWA)			
07/01/17 - 06/30/18	14.421	CC-017-004	106,890
07/01/18 - 06/30/19	14.421	CC-018-004	<u>83,814</u>
			<u>190,704</u>
U.S. Department of Health and Human Services			
Health Foundation of Greater Indianapolis, Inc			
HIV Care Formula/Ryan White Part B (Capacity Building)			
12/10/18 - 03/31/19	93.917	19-1288	79,048
Health Foundation of Greater Indianapolis, Inc.			
HIV Care Formula/Ryan White Part B (CLEAR Program Incentives)			
06/01/18 - 12/31/18	93.917	18-1251	3,000
Health Foundation of Greater Indianapolis, Inc.			
HIV Care Formula/Ryan White Part B (ISDH Infrastructure Development)			
04/25/17 - 12/31/18	93.917	17-1206	162,045
U.S. Department of Health and Human Services			
Indiana State Department of Health			
HIV Care Formula/Ryan White Part B (HIV Care Coordination Services)			
07/01/18 - 06/30/19	93.917	20186	<u>150,138</u>
			<u>394,231</u>
TOTAL FEDERAL EXPENDITURES			<u>\$815,883</u>

AIDS TASK FORCE OF LAPORTE AND PORTER COUNTIES

NOTES TO SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS DECEMBER 31, 2018

NOTE 1 - BASIS OF PRESENTATION

- a. The accompanying Schedule of Expenditures of Federal Awards (the Schedule) includes the federal award activity of AIDS Task Force of LaPorte and Porter Counties under programs of the federal government for the year ended December 31, 2018. The information in this Schedule is presented in accordance with the requirements of Title 2 U.S. *Code of Federal Regulations* Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). Because the Schedule presents only a selected portion of the operations of AIDS Task Force of LaPorte and Porter Counties, it is not intended to be and does not present the financial position, changes in net assets, or cash flows of AIDS Task Force of LaPorte and Porter Counties.
- b. Uniform Guidance requires an annual audit of organizations expending a total amount of federal awards equal to or in excess of \$750,000 in any fiscal year unless by constitution or statute a less frequent audit is required.
- c. Pass-through entity identifying numbers are presented where available.

NOTE 2 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Expenditures reported on the Schedule are reported on the accrual basis of accounting. Such expenditures are recognized following the cost principles contained in the Uniform Guidance, wherein certain types of expenditures are not allowable or are limited as to reimbursement. AIDS Task Force of LaPorte and Porter Counties has not elected to use the 10 percent de-minimus indirect cost rate as allowed under the Uniform Guidance.

MAJOR PROGRAM

NOTE 3 - HIV CARE FORMULA/RYAN WHITE PART B

The Organization administers HIV Care Coordination services and receives reimbursement of claims from the Indiana State Department of Health. The Organization receives CLEAR program, capacity building, and infrastructure funds from the Health Foundation of Greater Indianapolis. The Indiana State Department of Health and Health Foundation of Greater Indianapolis are pass-through agencies for the U.S. Department of Health and Human Services. Program objectives are to provide total client care for HIV patients.

AIDS TASK FORCE OF LAPORTE AND PORTER COUNTIES

SCHEDULE OF FINDINGS AND QUESTIONED COSTS YEAR ENDED DECEMBER 31, 2018

A. SUMMARY OF AUDITORS' RESULTS

1. The auditor's report expresses an unmodified opinion on whether the financial statements of AIDS Task Force of LaPorte and Porter Counties were prepared in accordance with GAAP.
2. Three significant deficiencies were disclosed during the audit of the financial statements of AIDS Task Force of LaPorte and Porter Counties, Inc. in the 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*. Condition 2018-02 and Condition 2018-03 were reported as material weaknesses.
3. No instances of noncompliance material to the financial statements of AIDS Task Force of LaPorte and Porter Counties, Inc. which would be required to be reported in accordance with *Government Auditing Standards* were disclosed during the audit.
4. Seven significant deficiencies in internal control over major federal award programs disclosed during the audit are reported in the Independent Auditor's Report on Compliance for Each Major Program and on Internal Control Over Compliance Required by Uniform Guidance. Conditions 2018-04 through 2018-10 are reported as material weaknesses.
5. The auditor's report on compliance for the major federal award program for AIDS Task Force of LaPorte and Porter Counties, Inc. expresses a qualified opinion.
6. Audit findings that are required to be reported in accordance with 2CFR Section 200.516(a) are reported in this schedule.
7. The program tested as a major program was U.S. Department of Health and Human Services, HIV Care Formula/Ryan White Part B, CFDA #93.917.
8. The threshold used for distinguishing between Type A and B programs was \$750,000
9. AIDS Task Force of LaPorte and Porter Counties, Inc. was not determined to be a low-risk auditee.

AIDS TASK FORCE OF LAPORTE AND PORTER COUNTIES

SCHEDULE OF FINDINGS AND QUESTIONED COSTS
YEAR ENDED DECEMBER 31, 2018

B. FINDINGS - FINANCIAL STATEMENTS AUDIT

Significant Deficiency

Condition 2018-01

While testing payroll transactions and accrued vacation, we noted for three of twenty-six transactions tested that pay rates did not match the supporting documentation in employee personnel files.

Criteria

Employee pay and benefits should be supported by appropriate authorized documentation.

Effect

Employees may not be receiving appropriately authorized compensation or accrued benefits.

Cause

The Organization's internal control structure did not include policies and procedures to ensure that appropriate compensation and benefits documentation is being retained in employee personnel files.

Recommendation

The Organization's internal control structure should include policies and procedures to ensure that appropriately authorized compensation and benefits documentation is being retained in employee personnel files.

View of Responsible Officials

The Organization concurs with the condition.

AIDS TASK FORCE OF LAPORTE AND PORTER COUNTIES

SCHEDULE OF FINDINGS AND QUESTIONED COSTS
YEAR ENDED DECEMBER 31, 2018

B. FINDINGS - FINANCIAL STATEMENTS AUDIT CONTINUED

Material Weakness

Condition 2018-02

The Organization's accounts payable subledger on December 31, 2018 included \$13,367 of accrued expenses that were claimed for reimbursement before any purchase was made. For \$7,257 of the accrued expense, there was no evidence a purchase was subsequently made. For the remaining \$6,110 of accrued expense, purchases were made in a subsequent period.

Criteria

Reimbursement claims should be supported with supporting documentation of the items purchased.

Effect

Purchases were claimed for reimbursement before they were incurred. Some items claimed for reimbursement were never purchased.

Cause

The Organization did not perform periodic reviews of its accounts payable subledger. The Organization did not have appropriate internal controls in place to ensure that all expenses claimed were purchased.

Recommendation

The Organization should improve its internal control structure to ensure that it is claiming for reimbursement only items that it has purchased during the period of the claim. In addition, the Organization should review its accounts payable subledger to ensure that outstanding items are paid or removed if purchases were not made.

Views of Responsible Officials

The Organization concurs with the condition.

AIDS TASK FORCE OF LAPORTE AND PORTER COUNTIES

SCHEDULE OF FINDINGS AND QUESTIONED COSTS
YEAR ENDED DECEMBER 31, 2018

B. FINDINGS - FINANCIAL STATEMENTS AUDIT CONTINUED

Material Weakness

Condition 2018-03

The Organization's Single Audit and data collection form, Form SF-SAC, were not filed by September 30, 2019.

Criteria

Organizations requiring a Single Audit, under the OMB Uniform Guidance, are required to submit the audit and data collection form the earlier of 30 days after receipt of the auditor's report or nine months after the end of the fiscal year.

Effect

The Organization was late submitting the audit and data collection form.

Cause

The Organization's internal control structure did not include policies and procedures to ensure that the audit and data collection form was filed on a timely basis.

Recommendation

The Organization's internal control structure should include policies and procedures to ensure that its audit and data collection form will be filed timely as required by the OMB Uniform Guidance.

Views of Responsible Officials

The Organization concurs with the condition.

AIDS TASK FORCE OF LAPORTE AND PORTER COUNTIES

**SCHEDULE OF FINDINGS AND QUESTIONED COSTS
YEAR ENDED DECEMBER 31, 2018**

C. FINDINGS AND QUESTIONED COSTS - MAJOR FEDERAL AWARD PROGRAMS AUDIT

Material Weakness

Questioned Costs

HIV Care Formula Grants (Ryan White HIV/ AIDS Program Part B)
CFDA #93.917

Condition 2018-04

We noted in a sample of forty reimbursements that three vendor payments were made three or more days after the reimbursement request was made.

Criteria

According to 2CFR Section 200.305(b), "For non-Federal entities... payments methods must minimize the time elapsing between the transfer of funds from the United States Treasury...and the disbursement by the non-Federal entity...". Further, 2CFR Section 200.305(3) states, "Reimbursement is the preferred method when the requirements in paragraph (b) cannot be met...".

Effect

The Organization was not in compliance with federal cash management.

Cause

The Organization had no internal control structure in place to ensure that reimbursement requests were made after vendors had been paid.

Recommendation

The Organization should create an internal control structure that ensures that reimbursement requests are made after vendors have been paid.

Views of Responsible Officials

The Organization concurs with the condition.

AIDS TASK FORCE OF LAPORTE AND PORTER COUNTIES

SCHEDULE OF FINDINGS AND QUESTIONED COSTS
YEAR ENDED DECEMBER 31, 2018

C. FINDINGS AND QUESTIONED COSTS -
MAJOR FEDERAL AWARD PROGRAMS AUDIT CONTINUED

Material Weakness

Questioned Costs

HIV Care Formula Grants (Ryan White HIV/AIDS Program Part B)
CFDA #93.917

Condition 2018-05

The Organization did not have written procedures regarding federal cash management, and allowability of costs pertaining to federal funds.

Criteria

In accordance with 2CFR Section 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards*, the Organization must have written procedures regarding federal cash management (Section 200.302(b)(6)) and allowability of costs pertaining to federal funds (Section 200.302(b)(7)).

Effect

The Organization was not in compliance with federal financial management.

Cause

The Organization had no internal control structure in place to ensure that it had the required written policies.

Recommendation

The Organization should create an internal control structure to ensure that written policies required by 2CFR Section 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* are in place.

Views of Responsible Officials

The Organization concurs with the condition.

AIDS TASK FORCE OF LAPORTE AND PORTER COUNTIES

SCHEDULE OF FINDINGS AND QUESTIONED COSTS
YEAR ENDED DECEMBER 31, 2018

C. FINDINGS AND QUESTIONED COSTS -
MAJOR FEDERAL AWARD PROGRAMS AUDIT CONTINUED

Material Weakness

Questioned Costs

HIV Care Formula Grants (Ryan White HIV/ AIDS Program Part B)
CFDA #93.917

Condition 2018-06

The Organization did not follow its written procurement guidelines for purchases by not obtaining price or rate quotations from an adequate number of qualified sources.

Criteria

According to 2CFR Section 200.318(a), "the non-Federal entity must use its own documented procurement procedures...provided that the procurements conform to applicable Federal law..." and 2CFR Section 200.320(b), "...if small purchase procedures are used, price or rate quotations must be obtained from an adequate number of qualified sources...".

Effect

The Organization was not in compliance with federal procurement requirements.

Cause

The Organization did not follow its written procurement policy which is the reason it was not in compliance with federal procurement requirements.

Recommendation

The Organization should create an internal control structure that ensures that procurement compliance procedures are implemented and being followed.

Views of Responsible Officials

The Organization concurs with the condition.

AIDS TASK FORCE OF LAPORTE AND PORTER COUNTIES

SCHEDULE OF FINDINGS AND QUESTIONED COSTS YEAR ENDED DECEMBER 31, 2018

C. FINDINGS AND QUESTIONED COSTS - MAJOR FEDERAL AWARD PROGRAMS AUDIT CONTINUED

Material Weakness

Questioned Costs

HIV Care Formula Grants (Ryan White HIV/AIDS Program Part B)
CFDA #93.917

Condition 2018-07

The Organization was not managing equipment in accordance with federal equipment management requirements. The Organization did not have adequate property records, perform a bi-annual physical inventory or have a control system in place to ensure that equipment was adequately safeguarded.

Criteria

According to 2CFR Section 200.313(d)(1), "property records must be maintained that include a description of the property, a serial number or other identification number, the source of funding...the acquisition date, and cost of the property...the location, use and condition of the property, and any ultimate disposition data including the date of disposal and sale price of the property...". In accordance with 2CFR Section 200.313(d)(2), "a physical inventory of the property must be taken and the results reconciled with the property records at least once every two years". As noted in 2CFR Section 200.313(d)(3), "a control system must be developed to ensure adequate safeguards to prevent loss, damage, or theft of the property...(4) maintenance procedures must be developed to keep property in good condition".

Effect

The Organization was not in compliance with 2CFR 200.313(d) regarding equipment management requirements.

Cause

The Organization did not have an internal control structure in place to ensure that federal equipment management requirements are being followed.

Recommendation

The Organization should create an internal control structure that includes written policies to ensure that equipment management compliance procedures are being followed.

Views of Responsible Officials

The Organization concurs with the condition.

AIDS TASK FORCE OF LAPORTE AND PORTER COUNTIES

SCHEDULE OF FINDINGS AND QUESTIONED COSTS
YEAR ENDED DECEMBER 31, 2018

C. FINDINGS AND QUESTIONED COSTS -
MAJOR FEDERAL AWARD PROGRAMS AUDIT CONTINUED

Material Weakness

Questioned Costs

HIV Care Formula Grants (Ryan White HIV/AIDS Program Part B)
CFDA #93.917

Condition 2018-08

While testing 25 participants for requirements for eligibility, we noted several files did not contain documentation required by the grant: Two files did not contain appropriate documentation supporting the participant was HIV-positive, two files did not include signed informed participation agreements, one file did not contain the signed agency release of information form or client conduct agreement. Six files did not include an updated 90 day packet completed.

Criteria

The Organization is required to retain documentation in participant files to support its compliance with grant requirements.

Effect

The Organization was not in compliance with provisions of the grants.

Cause

The Organization did not have an internal control structure in place to ensure that appropriate documentation was being retained.

Recommendation

The Organization should create an internal control structure to ensure that appropriate documentation is being retained to be in compliance with grant requirements.

Views of Responsible Officials

The Organization concurs with the condition.

AIDS TASK FORCE OF LAPORTE AND PORTER COUNTIES

SCHEDULE OF FINDINGS AND QUESTIONED COSTS
YEAR ENDED DECEMBER 31, 2018

C. FINDINGS AND QUESTIONED COSTS -
MAJOR FEDERAL AWARD PROGRAMS AUDIT CONTINUED

Material Weakness

Questioned Costs

HIV Care Formula Grants (Ryan White HIV/AIDS Program Part B)
CFDA #93.917

Condition 2018-09

The Organization did not have an internal control structure in place to ensure that reporting was done appropriately. Reports issued to government agencies providing information on grant activity did not agree to information in the Organization's accounting records.

Criteria

The Organization is required to file financial reports for some of its HIV Care Formula Grants.

Effect

Grant activity filed in required reports could not be reconciled to amounts in its accounting records.

Cause

The Organization did not have an internal control structure in place to ensure that reporting was done appropriately.

Recommendation

The Organization should create an internal control structure that includes policies and procedures for preparing reports required by grants. This should include documentation that can be reconciled to the Organization's accounting records. In addition, the Organization should have procedures in place for documenting any modifications after reports have been submitted.

Views of Responsible Officials

The Organization concurs with the condition.

AIDS TASK FORCE OF LAPORTE AND PORTER COUNTIES

SCHEDULE OF FINDINGS AND QUESTIONED COSTS
YEAR ENDED DECEMBER 31, 2018

C. FINDINGS AND QUESTIONED COSTS -
MAJOR FEDERAL AWARD PROGRAMS AUDIT CONTINUED

Material Weakness

Questioned Costs

HIV Care Formula Grants (Ryan White HIV/AIDS Program Part B)
CFDA #93.917

Condition 2018-10

The Organization did not have an internal control structure in place to ensure that grant funds were used during the appropriate period of performance.

Criteria

Grants specify the period of performance that the funds can be used.

Effect

The Organization used grant funds outside of the period of performance specified in grant agreements.

Cause

The Organization did not have an internal control structure in place to ensure that grant funds were used during the appropriate period of performance.

Recommendation

The Organization should create an internal control structure that includes policies and procedures for ensuring that grant funds are used during the appropriate period of performance.

Views of Responsible Officials

The Organization concurs with the condition.

EXIT CONFERENCE

An exit conference was held with the grantees' officials on August 12, 2020 at 9 a.m. at the administrative office in Merrillville, Indiana.

GRANTEE REPRESENTATIVES

TAMMY MORRIS

EXECUTIVE DIRECTOR

JERRI FLOYD

CHIEF FINANCIAL OFFICER

AUDIT ORGANIZATION REPRESENTATIVES

GREG WARD

PRINCIPAL



The Aliveness Project of NWI

Views of Responsible Officials and Planned Corrective Actions

July 24, 2020

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B. FINDINGS – FINANCIAL STATEMENT AUDIT

Significant Deficiency

Condition 2018-01

While testing payroll transactions and accrued vacation, we noted for three of twenty-six transactions tested that pay rates did not match the supporting documentation in employee personnel files.

Recommendation

The organization's internal control structure should include policies and procedures to ensure that appropriately authorized compensation and benefits documentation is being retained in employee personnel files.

View of Responsible Officials

The Organization concurs with the condition.

Description of Corrective Action Plan

The Organization will develop a set of internal control policies and procedures. Policies relating to compensation will include documented approval of pay rates by the Executive Director (board approval of the Executive Director compensation). Procedures will include retention of approved pay rate documentation in employee personnel files. A signed document by both the employee and the person responsible for personnel matters will be placed in the employee's permanent file.

Anticipated Completion Date: March 31, 2021

Michigan City
301 East 8th Street
Michigan City, IN 46360
Phone: 219.873.1250
Fax: 219.873.2296
Toll Free: 800.290.2293



Web Address
<http://www.alivenessnwi.org>

Material Weakness

Condition 2018-02

The Organization's accounts payable sub ledger on December 31, 2018 included \$13,367 of accrued expenses that were claimed for reimbursement before any purchase was made. For \$7,257 of the accrued expense, there was no evidence a purchase was subsequently made. For the remaining \$6,110 of accrued expense, purchases were made in a subsequent period.

Recommendation

The Organization should improve its internal control structure to ensure that it is claiming for reimbursement only items that it has purchased during the period of the claim. In addition, the Organization should review its accounts payable sub ledger to ensure that outstanding items are paid or removed if purchases were not made.

Views of Responsible Officials

The Organization concurs with the condition.

Description of Corrective Action Plan

The Organization will develop a set of internal control policies and procedures. Monthly financial statement procedures will include a review of the accounts payable sub ledger to determine if the expenses were incurred, and that the sub ledger agrees to the total accounts payable of the Organization. Outstanding items will be removed if purchases were not made. The person receiving the invoice will sign it, indicating approval. The invoice will then be given to the accountant for entry into the Organization's accounting system and payment.

Invoices will be checked to make sure they are not duplicated, and balances will be entered from invoices, not from vendor statements. When the financial statements are reviewed, the Organization will look for consistency (i.e. that utility bills are entered each month).

The Organization will develop procedures for submitting grant reimbursement claims. These procedures will require that paid invoices or itemized receipts be presented before the expense will be included on the claim. The invoices and receipts will be reviewed to verify that the date falls within the current reimbursement period. Obtaining invoice approval prior to entry in the accounting system as discussed in the preceding paragraph will minimize errors. The Organization will also document proof of invoice payment by including check copies or stubs and noting the payment date on all invoices. Finally, the grant reimbursement claims and supporting documentation will be reviewed by someone other than the individual who prepared the claim prior to submission.

Anticipated Completion Date: March 31, 2021

C. FINDINGS AND QUESTIONED COSTS – MAJOR FEDERAL AWARD PROGRAMS AUDIT

Material Weakness

Questioned Costs

HIV Care Formula Grants (Ryan White HIV/AIDS Program Part B) CFDA #93.917

Condition 2018-03

We noted in a sample of forty reimbursements that three vendor payments were made three or more days after the reimbursement request was made.

Criteria

According to 2CFR Section 200.305(b), "For Non-Federal entities... payments methods must minimize the time elapsing between the transfer of funds from the United States Treasury...and the disbursement by the non-Federal entity...". Further, 2CFR Section 200.305(3) states, "Reimbursement is the preferred method when the requirements in paragraph (b) cannot be met...".

Effect

The Organization was not in compliance with federal cash management.

Cause

The Organization had no internal control structure in place to ensure that reimbursement requests were made after vendors had been paid.

Recommendation

The Organization should create an internal control structure that ensures that reimbursement requests are made after vendors have been paid.

Views of Responsible Officials

The Organization concurs with the condition.

Description of Corrective Action Plan

The Organization will develop a set of internal control policies and procedures. The Organization will develop procedures for submitting grant reimbursement claims. These procedures will require that paid invoices or itemized receipts be presented before the expense will be included on the claim. The invoices and receipts will be reviewed to verify that the date paid falls within the current reimbursement period. Obtaining invoice approval prior to entry in the accounting system as discussed in Condition 2018-02 will minimize errors. The Organization will also document proof of invoice payment by including check copies or stubs and noting the payment date on all invoices. Finally, the grant reimbursement claims and supporting documentation will be reviewed by someone other than the individual who prepared the claim prior to submission.

Anticipated Completion Date: March 31, 2021

HIV Care Formula Grants (Ryan White HIV/AIDS Program Part B) CFDA #93.917

Condition 2018-04

The Organization did not have written procedures regarding federal cash management and allow ability of costs pertaining to federal funds.

Criteria

In accordance with 2CFR Section 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards*, the Organization must have written procedures regarding federal cash management (Section 200.302(b)(6)) and allow ability of costs pertaining to federal funds (Section 200.302(b)(7)).

Effect

The Organization was not in compliance with federal financial management.

Cause

The Organization had no internal control structure in place to ensure that it had the required written policies.

Recommendation

The Organization should create an internal control structure to ensure that written policies required by 2CFR Section 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* are in place.

Views of Responsible Officials

The Organization concurs with the condition.

Description of Corrective Action Plan

The Organization will develop written set of internal control policies and procedures. The procedures will include instructions for determining the allow ability of costs pertaining to federal funds.

The Executive Director and the accountant will work with the program manager to ensure that funds are allocated properly. If necessary, employees will receive additional training on allowable costs to be sure that grant funds are properly expended. As noted in Condition 2018- 03, grant reimbursement claims and the supporting documentation will be reviewed by someone other than the individual preparing the claim; this review will decrease the likelihood of errors.

Anticipated Completion Date: March 31, 2021

HIV Care Formula Grants (Ryan White HIV/AIDS Program Part B) CFDA #93.917

Condition 2018-05

The Organization did not follow its written procurement guidelines for purchases by not obtaining price or rate quotations from an adequate number of qualified sources.

Criteria

According to 2CFR Section 200.318(a), "the non-Federal entity must use its own documented procurement procedures...provided that the procurements conform to applicable Federal law..." and 2CFR Section 200.320(b), "...if small purchase procedures are used, price or rate quotations must be obtained from an adequate number of qualified sources..."

Effect

The Organization was not in compliance with federal procurement requirements.

Cause

The Organization did not follow its written procurement policy which is the reason it was not in compliance with federal procurement requirements.

Recommendation

The Organization should create an internal control structure that ensures that procurement compliance procedures are implemented and being followed.

Views of Responsible Officials

The Organization concurs with the condition.

Description of Corrective Action Plan

The Organization will establish a procurement policy that promotes free and open competition in the purchasing process. The policy will address conflicts of interest, maximizing the economic value of purchases, using contractors and diverse business enterprises, setting procurement thresholds, and obtaining the appropriate number of quotations for purchases.

The Organization will provide training to all employees responsible for making purchases on behalf of the Organization to ensure familiarity with current procurement procedures. The Organization will place procurement thresholds on purchase orders with the corresponding number of required quotations.

Anticipated Completion Date: March 31, 2021

HIV Care Formula Grants (Ryan White HIV/AIDS Program Part B) CFDA #93.917

Condition 2018-06

The Organization was not managing equipment in accordance with federal equipment management requirements. The Organization did not have adequate property records, perform a bi-annual physical inventory, or have a control system in place to ensure that equipment was adequately safeguarded.

Criteria

According to 2CFR Section 200.313(d)(1), "property records must be maintained that include a description of the property, a serial number or other identification number, the source of funding...the acquisition date, and cost of the property...the location, use and condition of the property, and any ultimate disposition data including the date of disposal and sale price of the property...". In accordance with 2CFR Section 200.313(d)(2), "a physical inventory of the property must be taken, and the results reconciled with the property records at least once every two years". As noted in 2CFR Section 200.313(d)(3), "a control system must be developed to ensure adequate safeguards to prevent loss, damage, or theft of the property... (4) maintenance procedures must be developed to keep property in good condition".

Effect

The Organization was not in compliance with 2CFR 200.313(d) regarding equipment management requirements.

Cause

The Organization did not have an internal control structure in place to ensure that federal equipment management requirements are being followed.

Recommendation

The Organization should create an internal control structure that includes written policies to ensure that equipment management compliance procedures are being followed.

Views of Responsible Officials

The Organization concurs with the condition.

Description of Corrective Action Plan

The Organization will develop a set of internal control policies and procedures. The procedures regarding equipment management will include defining items to be included on each property record (i.e. purchase date, cost, funding source, location, etc.), developing an asset identification system, providing instructions for a periodic physical inventory, and preparing maintenance procedures for assets as required. Consideration will be given to safeguarding assets through the use of locked office and storage areas, limited access to assets, adequate hazard insurance coverage, and other procedures deemed necessary. The Organization will adhere to federal guidelines by reporting single asset purchases more than \$5,000 as well as blanket purchases of multiple units (computers, for example) where the total purchase price exceeds \$5,000.

Anticipated Completion Date: March 31, 2021

HIV Care Formula Grants (Ryan White HIV/AIDS Program Part B) CFDA #93.917

Condition 2018-07

While testing 25 participants for requirements for eligibility, we noted several files did not contain documentation required by the grant:

Two files did not contain appropriate documentation supporting the participant was HIV-positive, two files did not include signed informed participation agreements, one file did not contain the signed agency release of information form or client conduct agreement. Six files did not include an updated 90-day packet completed.

Criteria

The Organization is required to retain documentation in participant files to support its compliance with grant requirements.

Effect

The Organization was not in compliance with provisions of the grants.

Cause

The Organization did not have an internal control structure in place to ensure that appropriate documentation was being retained.

Recommendation

The Organization should create an internal control structure to ensure that appropriate documentation is being retained to be in compliance with grant requirements.

Views of Responsible Officials

The Organization concurs with the condition.

Description of Corrective Action Plan

The organization will develop a set of internal control policies and procedures. Employees responsible for determining eligibility will be trained on documentation required under the grant terms. The Organization will develop a checklist for participant files that identifies required documents. Standard forms will be developed as necessary to facilitate compliance with documentation requirements. Participant files will be subject to a periodic quality review process to verify that the file is in compliant with grant requirements.

Anticipated Completion Date: March 31, 2021

HIV Care Formula Grants (Ryan White HIV/AIDS Program Part B) CFDA #93.917

Condition 2018-08

The Organization did not have an internal control structure in place to ensure that reporting was done appropriately. Reports issued to government agencies providing information on grant activity did not agree to information in the Organization's accounting records.

Criteria

The Organization is required to file financial reports for some of its HIV Care Formula Grants.

Effect

Grant activity filed in required reports could not be reconciled to amounts in its accounting records.

Cause

The Organization did not have an internal control structure in place to ensure that reporting was done appropriately.

Recommendation

The Organization should create an internal control structure that includes policies and procedures for preparing reports required by grants. This should include documentation that can be reconciled to the Organization's accounting records. In addition, the Organization should have procedures in place for documenting any modifications after reports have been submitted.

Views of Responsible Officials

The Organization concurs with the condition.

Description of Corrective Action Plan

The Organization will develop a set of internal control policies and procedures. As part of preparing monthly financial statements, the Organization will develop procedures that include reconciliation of grant activity reports to the Organization's accounting system. Bank reconciliations, grant reimbursement claims, paid invoices, and spreadsheets supporting the allocation of expenses are tools that will be used to support the financial records of the Organization. As discussed in Conditions 2018-02, 2018-03 and 2018-07, the Organization will approve invoices prior to entering them in the accounting system software; provide proof of payment by including check copies or stubs and payment dates with the paid invoices; review the financial statements for consistency; and make invoice copies for each grant file with the amount to be charged to each grant listed and circled. Classes will be set up in the accounting system software (QuickBooks) for each grant and will be assigned as invoices are entered. Reports will be generated by grant to show what was expended; these reports can be reconciled to the grant reimbursement claims. The reports and the reconciliation will be included with the supporting documentation for each claim. Finally, each grant reimbursement claim will be reviewed by someone other than the person who prepared the claim before the claim is submitted for payment.

Anticipated Completion Date: March 31, 2021

HIV Care Formula Grants (Ryan White HIV/AIDS Program Part B) CFDA #93.917

Condition 2018-09

The Organization did not have an internal control structure in place to ensure that grant funds were used during the appropriate period of performance.

Criteria

Grants specify the period of performance that the funds can be used.

Effect

The Organization used grant funds outside of the period of performance specified in grant agreements.

Cause

The Organization did not have an internal control structure in place to ensure that grant funds were used during the appropriate period of performance.

Recommendation

The Organization should create an internal control structure that includes policies and procedures for ensuring that grant funds are used during the appropriate period of performance.

Views of Responsible Officials

The Organization concurs with the condition.

Description of Corrective Action Plan

The Organization will develop a set of internal control policies and procedures. Procedures will be included relating to grant management to ensure that grant funds are used in the appropriate period. Grant utilization will be tracked using tools such as electronic spreadsheets that identify all claims to date and the remaining balance of unused funds. As discussed in Conditions 2018-02 and 2018-03, the Organization will approve invoices prior to entry in the accounting system software and will provide proof of payment by including check copies or stubs and payment dates with each invoice. Reports will be generated by grant to show what was expended for the period; these reports can be reconciled to the grant reimbursement claims. The reports and the reconciliation will be included with the supporting documentation for each claim. All grant reimbursement claims and supporting documentation will be reviewed by someone other than the person who prepared the claim before the claim is submitted. The review process will assist in minimizing errors.

Anticipated Completion Date: March 31, 2021

Responsible Official for all Findings: Tammy Morris, Executive Director

Sincerely,

Tammy Morris

Tammy Morris
Executive Director