



**STATE OF INDIANA**  
AN EQUAL OPPORTUNITY EMPLOYER

B57309

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

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

September 27, 2021

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

We have reviewed the audit report of the Indiana Immunization Coalition, Inc., which was opined upon by Lemler Group, LLC, Independent Public Accountants, for the period July 1, 2020 to June 30, 2021. Per the *Independent Auditor's Report* the financial statements included in the report present fairly the financial condition of Indiana Immunization Coalition, Inc. as of June 30, 2021 and the results of its operations for the period then ended, on the basis of accounting described in the report.

In our opinion, Lemler Group, LLC prepared the audit report in accordance with the guidelines established by the State Board of Accounts.

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

A handwritten signature in blue ink that reads "Paul D. Joyce".

Paul D. Joyce, CPA  
State Examiner

**Audited Financial Statements**  
With Single Audit Section

**Indiana Immunization Coalition, Inc.**

**June 30, 2021 and 2020**



**LEMLERGROUP**  
certified public accountants

Indiana Immunization Coalition, Inc.

Table of Contents

**Independent Auditor’s Report** .....1-2

**Financial Statements**

- Statements of Financial Position ..... 3
- Statements of Activities and Changes in Net Assets ..... 4
- Statements of Cash Flows..... 5
- Statements of Functional Expenses..... 6
- Notes to Financial Statements .....7-11

**Single Audit Section**

- Schedule of Expenditures of Federal Awards ..... 13
- Independent Auditor’s Report on Internal Control Over Financial Reporting and on  
Compliance and Other Matters Based on an Audit of Financial Statements  
Performed in Accordance With *Government Auditing Standards* ..... 14-15
- Independent Auditor’s Report on Compliance For Each Major Program and  
Report on Internal Control Over Compliance Required by the Uniform Guidance ... 16-17
- Schedule of Findings and Questioned Costs..... 18-19
- Schedule of Prior Year Audit Findings, Questioned Costs and Recommendations ..... 20
- Corrective Action Plan ..... 21

**Schedule of Lead Auditor**.....22



## **INDEPENDENT AUDITOR'S REPORT**

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

### **Report on the Financial Statements**

We have audited the accompanying financial statements of Indiana Immunization Coalition, Inc. (IIC), which comprise the statements of financial position as of June 30, 2021 and 2020, and the statements of activities and changes in net assets, cash flows and functional expenses 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 and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Those standards require that we plan and perform the audits to obtain reasonable assurance about whether the financial statements are free of 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 IIC'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 IIC'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 positions of IIC as of June 30, 2021 and 2020, and the results of its statements of activities and changes in net assets, cash flows and functional expenses for the years then ended in accordance with accounting principles generally accepted in the United States of America.

**Report on Supplemental Information**

Our audits were conducted for the purpose of forming an opinion on the financial statements as a whole. The accompanying schedule of expenditures of federal awards, as required by Title 2 U.S. *Code of Federal Regulations* Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards*, is presented for purposes of additional analysis and is not a required part of the financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the financial statements. The information has been subjected to the auditing procedures applied in the 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 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.

**Report Issued in Accordance with Government Auditing Standards**

In accordance with *Government Auditing Standards*, we have also issued our report dated August 19, 2021, on our consideration of IIC's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is solely to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the effectiveness of IIC's internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering IIC's internal control over financial reporting and compliance.



Lemler Group, LLC  
Indianapolis, Indiana

August 19, 2021

# Indiana Immunization Coalition, Inc.

## Statements of Financial Position June 30, 2021 and 2020

	<u>2021</u>	<u>2020</u>
<b>ASSETS</b>		
<b>Current Assets</b>		
Cash and cash equivalents	\$ 323,247	\$ 201,569
Grants receivable	193,575	132,774
Prepaid expenses	2,768	2,768
<b>Total current assets</b>	<u>519,590</u>	<u>337,111</u>
<b>Fixed Assets</b>		
Office equipment	4,615	3,380
Clinic equipment	77,700	-
Total fixed assets	<u>82,315</u>	<u>3,380</u>
Accumulated depreciation	(12,749)	(1,120)
Net fixed assets	<u>69,566</u>	<u>2,260</u>
<b>Long-term assets</b>		
Security deposit	1,000	-
Total long-term assets	<u>1,000</u>	<u>-</u>
<b>Total Assets</b>	<u>\$ 590,156</u>	<u>\$ 339,371</u>
<b>LIABILITIES AND NET ASSETS</b>		
<b>Liabilities</b>		
Accounts payable	\$ 102,531	\$ 28,479
Accrued payroll	5,456	-
Accrued payroll related expenses	455	-
Deferred revenue	148,281	93,489
<b>Total Liabilities</b>	<u>256,723</u>	<u>121,968</u>
<b>Net Assets</b>		
Net assets without donor restrictions	333,433	217,403
Total Net Assets	<u>333,433</u>	<u>217,403</u>
<b>Total Liabilities and Net Assets</b>	<u>\$ 590,156</u>	<u>\$ 339,371</u>

# Indiana Immunization Coalition, Inc.

## Statements of Activities and Changes in Net Assets For the Years Ended June 30, 2021 and 2020

	2021	2020
<b>Revenues</b>		
Government contracts	\$ 1,425,085	\$ 737,903
Grants	42,609	73,572
Program services	79,043	-
Interest	119	262
Other	13,734	24,820
<b>Total revenues</b>	1,560,590	836,557
<b>Expenses</b>		
Program services		
Immunization	1,356,749	742,055
Awareness	57,155	73,572
Clinic	14,859	-
Total program services	1,428,763	815,627
General and administrative	15,797	930
<b>Total expenses</b>	1,444,560	816,557
<b>Net Increase In Net Assets</b>	116,030	20,000
<b>Net Assets Without Donor Restrictions, Beginning of Year</b>	217,403	197,403
<b>Net Assets Without Donor Restrictions, End of Year</b>	\$ 333,433	\$ 217,403

# Indiana Immunization Coalition, Inc.

## Statements of Cash Flows For the Years Ended June 30, 2021 and 2020

	2021	2020
<b>Reconciliation of Changes in Net Assets to Net Cash Provided By Operating Activities</b>		
Change in net assets	\$ 116,030	\$ 20,000
<b>Adjustments to Reconcile Changes in Net Assets to Net Cash Provided By Operating Activities</b>		
Depreciation expense	11,629	805
Decrease (increase) in grants receivable	(60,801)	(40,392)
Decrease (increase) in prepaid expenses	-	6,182
Decrease (increase) in other receivables	-	552
Increase (decrease) in accounts payable	74,052	19,680
Increase (decrease) in accrued payroll	5,456	-
Increase (decrease) in accrued payroll taxes	455	-
Increase (decrease) in deferred revenue	54,792	66,623
<b>Net Cash Provided By Operating Activities</b>	<b>201,613</b>	<b>73,450</b>
<b>Cash Flow From Investing Activities</b>		
Purchase of fixed assets	(78,935)	(963)
Security deposit	(1,000)	-
<b>Net Cash Used In Investing Activities</b>	<b>(79,935)</b>	<b>(963)</b>
<b>Net Increase In Cash and Cash Equivalents</b>	121,678	72,487
<b>Cash and Cash Equivalents, Beginning of Year</b>	201,569	129,082
<b>Cash and Cash Equivalents, End of Year</b>	<b>\$ 323,247</b>	<b>\$ 201,569</b>

## Indiana Immunization Coalition, Inc.

### Statements of Functional Expenses For the Years Ended June 30, 2021 and 2020

	Immunization	Awareness	Clinic	Total Program	Management and General	<b>2021</b> Totals
Salaries and wages	\$ 447,028	\$ 22,830	\$ -	\$ 469,858	\$ -	\$ 469,858
Payroll taxes	29,556	269	-	29,825	-	29,825
Occupancy	-	-	14,859	14,859	-	14,859
Supplies	66,089	3,619	-	69,708	-	69,708
Professional services	34,107	-	-	34,107	-	34,107
Equipment	314,834	-	-	314,834	-	314,834
Marketing	89,260	667	-	89,927	-	89,927
Training and travel	31,617	1,438	-	33,055	-	33,055
Communication	61,756	15,037	-	76,793	-	76,793
Conferences and events	281,286	3,317	-	284,603	4,168	288,771
Insurance	1,216	9,978	-	11,194	-	11,194
Depreciation	-	-	-	-	11,629	11,629
Total expenses	<u>\$ 1,356,749</u>	<u>\$ 57,155</u>	<u>\$ 14,859</u>	<u>\$ 1,428,763</u>	<u>\$ 15,797</u>	<u>\$ 1,444,560</u>

  

	Immunization	Awareness	Clinic	Total Program	Management and General	<b>2020</b> Totals
Salaries and wages	\$ 294,218	\$ 5,172	\$ -	\$ 299,390	\$ -	\$ 299,390
Payroll taxes	20,622	-	-	20,622	-	20,622
Occupancy	-	-	-	-	-	-
Supplies	16,331	600	-	16,931	-	16,931
Professional services	22,080	-	-	22,080	-	22,080
Equipment	-	-	-	-	-	-
Marketing	109,448	9,061	-	118,509	-	118,509
Training and travel	19,299	2,438	-	21,737	-	21,737
Communication	19,401	48,616	-	68,017	-	68,017
Conferences and events	240,548	7,685	-	248,233	125	248,358
Insurance	108	-	-	108	-	108
Depreciation	-	-	-	-	805	805
Total expenses	<u>\$ 742,055</u>	<u>\$ 73,572</u>	<u>\$ -</u>	<u>\$ 815,627</u>	<u>\$ 930</u>	<u>\$ 816,557</u>

# Indiana Immunization Coalition, Inc.

---

## **Notes to Financial Statements For the Years Ended June 30, 2021 and 2020**

### **Note 1 – Nature of Activities**

#### Background

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

#### Mission Statement

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

#### Programs

IIC has three major programs:

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

### **Note 2 – Significant Accounting Policies**

#### Accounting Method

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

#### Use of Estimates

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

#### Subsequent Events

IIC evaluated subsequent events through August 19, 2021, which is the date the financial statements were available to be issued. This evaluation determined that there are no subsequent events that necessitated further disclosure in and/or adjustments to the accompanying financial statements.

# Indiana Immunization Coalition, Inc.

## Note 2 – Significant Accounting Policies (continued)

### Cash and Cash Equivalents

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

### Grant Receivable

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

### Fixed Assets

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

### Deferred Revenue

IIC's deferred revenue consists of amounts received for a particular purpose before those services are performed as well as fees collected for an event that was delayed due to the COVID-19 pandemic. When associated grant expenses are incurred, the deferred revenue is released into grant revenue. Should IIC not fulfill the grant stipulations, the entire amount would be due back to the grantor.

Deferred revenue consisted of the following at June 30, 2021 and 2020:

	<u>2021</u>	<u>2020</u>
Meningitis B digital media and advocacy	\$ 45,686	\$ 85,964
Pink Book delayed event	4,244	5,194
Minority immunization	2,076	0
Mobile immunization clinics	26,275	0
Boosting vaccine confidence	20,000	0
Adult influenza	50,000	0
	<u>\$ 148,281</u>	<u>\$ 93,489</u>

### Income Taxes

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

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

IIC's policy is to recognize penalties and interest as incurred in its statement of activities as a component of operating expenses, and totaled \$0 for the years ended June 30, 2021 and 2020. IIC's federal and state income tax returns are subject to examination by the applicable tax authorities, generally for three years after the later of the original or extended due date.

# Indiana Immunization Coalition, Inc.

---

## **Note 2 – Significant Accounting Policies (continued)**

### Net Assets

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

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

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

### Government Contract

Revenues under government contracts are recognized as services are provided. IIC received an immunization grant from U.S. Health and Human Services, which passed through ISDH, to increase immunization rates and decrease vaccine-preventable disease incidence rates throughout Indiana. This is a cost reimbursement grant where IIC incurs program expenses and remits cost reimbursement reports monthly. This grant ran from July 1, 2020 through June 30, 2021 and has subsequently been renewed for one year, July 1, 2021 through June 30, 2022. For each grant reporting period, IIC has roughly 60 days after the agreement date to remit for program reimbursements.

### Grants

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

### Program Service

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

### Expense Allocation

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

### Advertising and Marketing Expense

IIC expenses advertising and marketing costs as they incur. For the years ended June 30, 2021 and 2020, advertising and marketing expenses were \$89,927 and \$118,509, respectively.

# Indiana Immunization Coalition, Inc.

## Note 3 – Operating Leases

IIC has various operating leases for facilities and office equipment.

### Clinic

IIC signed a clinic lease effective July 2020. The lease requires monthly payments of \$1,200 with a \$1,000 refundable deposit for a 25-month term until July 2022. The office lease agreement has provisions for common area maintenance and improvements which are passed along to the tenants on a pro-rata basis.

### Storage

IIC signed a storage lease effective January 2021. The lease requires monthly payments of \$76.

For the years ended June 30, 2021 and 2020, the total facility lease expense was \$14,859 and \$0, respectively, and was included in occupancy expenses on the Statement of Functional Expenses.

Future minimum lease payments on the facilities lease having non-cancelable terms beyond June 30, 2021 and 2020 are as follows:

2022	\$ 14,400
2023	<u>1,200</u>
	<u>\$ 15,600</u>

## Note 4 – Accounting Service Agreement

IIC's entered into an accounting service agreement with Girardot, Strauch & Co., an unrelated entity. The service agreement allows a fee for monthly bookkeeping, consulting, and additional services rendered, plus additional office supplies. For the years ended June 30, 2021 and 2020, accounting expenses amounted to \$28,089 and \$17,449, respectively, and were included in accounting expenses on the statement of functional expenses.

## Note 5 – Liquidity

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

Quantitative measurement - IIC's resources available for general use within one year at June 30, 2021 and 2020 were:

	<u>2021</u>	<u>2020</u>
Financial assets (current assets)	\$ 519,590	\$ 337,111
Not available within one year (prepaid expenses)	<u>(2,768)</u>	<u>(2,768)</u>
Total financial assets at year end	516,822	334,343
Less current obligations (current liabilities)	<u>(256,723)</u>	<u>(121,968)</u>
Financial assets available for general use within one year	<u>\$ 260,099</u>	<u>\$ 212,375</u>

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

# Indiana Immunization Coalition, Inc.

---

## **Note 6 – Concentrations and Contingencies**

### Concentration in Credit Risk

IIC maintains cash balances at several financial institutions. Accounts at each institution are insured by the Federal Deposit Insurance Corporation (FDIC) up to \$250,000 for those accounts that earn interest and unlimited coverage on those accounts that are non-interest bearing. The total uninsured balances in these accounts as of June 30, 2021 and 2020 were \$154,720 and \$0, respectively.

### Concentration in Contributions

IIC received approximately 91% and 88% of its total revenue from ISDH related to immunization service grants for the years ended June 30, 2021 and 2020. IIC has approximately 100% and 100% of its total grants receivable from ISDH at June 30, 2021 and 2020. In the event that this support was to be eliminated, it is likely that IIC would need to reduce current operations.

### Contingencies in Governmental Awards

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

## **Note 7 – Coronavirus**

In March 2020, the outbreak of COVID-19 (coronavirus) was recognized as a pandemic by the World Health Organization and the outbreak has become widespread in the United States. The outbreak has had a notable impact on general economic conditions with many unknown effects. IIC continues to monitor the impact of the coronavirus outbreak closely. The extent to which the coronavirus outbreak will impact its operations or financial results is uncertain.

## **Single Audit Section**

# Indiana Immunization Coalition, Inc.

## Schedule of Expenditures of Federal Awards For the Year Ended June 30, 2021

<u>Program Title</u>	<u>Federal CFDA Number</u>	<u>Funds Expended</u>	<u>Subrecipient Payment</u>
U.S. Department of Health and Human Services Pass Thru from Indiana Department of Health Immunizations and Vaccines for Children PPHF	93.268	<u>\$ 1,425,085</u>	<u>\$ 0</u>

### Note 1 – Basis of Presentation

The accompanying schedule of expenditures of federal awards includes the federal granting activity of Indiana Immunization Coalition, Inc. (IIC) and is presented on the accrual basis of accounting. The information in this schedule is presented in accordance with the requirements of Title 2 U.S. *Code of Federal Regulations* (CFR) Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards*. Therefore, some amounts presented in this schedule may differ from amounts presented in or used in the preparation of the basic financial statements.

### Note 2 – De Minimis

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



## **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 Governmental Auditing Standards**

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

We have audited, in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of Indiana Immunization Coalition, Inc. (IIC), which comprise the financial position as of June 30, 2021, and the related statements of activities, and cash flows for the year then ended, and the related notes to the financial statements, and have issued our report thereon dated August 19, 2021.

### **Internal Control Over Financial Reporting**

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

A deficiency in internal control exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct misstatements on a timely basis. A material weakness is a deficiency, or combination of deficiencies, in internal control, such that there is a reasonable possibility that a material misstatement of IIC's financial statements will not be prevented, or detected and corrected on a timely basis. A significant deficiency is a deficiency, or combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified.

### **Compliance and Other Matters**

As part of obtaining reasonable assurance about whether IIC'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 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*.

**Purpose of this Report**

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of IIC's internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering IIC's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

A handwritten signature in blue ink that reads "Lemler Group, LLC". The signature is written in a cursive, flowing style.

Lemler Group, LLC  
Indianapolis, Indiana

August 19, 2021



## **Independent Auditor's Report on Compliance For Each Major Program and Report on Internal Control Over Compliance Required by The Uniform Guidance**

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

### **Report on Compliance for Each Major Federal Program**

We have audited Indiana Immunization Coalition, Inc. (IIC)'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 IIC's major federal programs for the year ended June 30, 2021. IIC'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 the federal statutes, regulations, and the terms and conditions of its federal awards applicable to IIC's federal programs.

### **Auditor's Responsibility**

Our responsibility is to express an opinion on compliance for each of IIC'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 evidence on a test basis about IIC'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 opinion on compliance for each major federal program. However, our audit does not provide a legal determination of IIC's compliance.

### **Opinion on Each Major Federal Program**

In our opinion, IIC complied, in all material respects, with the types of compliance requirements referred to above that could have a direct and material effect on each of its major Federal programs for the year ended June 30, 2021.

### **Report on Internal Control over Compliance**

Management of IIC 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 IIC'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 IIC's internal control over compliance.

*A deficiency in internal control over compliance* exists when the design or operation of a control over compliance does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, noncompliance with a type of compliance requirement of a federal program on a timely basis. A *material weakness in internal control over compliance* is a deficiency, or combination of deficiencies, in internal control over compliance, such that there is a reasonable possibility that material noncompliance with a type of compliance requirement of a federal program will not be prevented, or detected and corrected, on a timely basis. A *significant deficiency in internal control over compliance* is a deficiency, or a combination of deficiencies, in internal control over compliance with a type of compliance requirement of a federal program that is less severe than a material weakness in internal control over compliance, yet important enough to merit attention by those charged with governance.

Our consideration of internal control over compliance was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies. We did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified. We did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified.

**Purpose of this Report**

The purpose of this report on internal control over compliance is solely to describe the scope of our testing of internal control over compliance and the results of that testing based on the requirements of the Uniform Guidance. Accordingly, this report is not suitable for any other purpose.



Lemler Group, LLC  
Indianapolis, Indiana

August 19, 2021

# Indiana Immunization Coalition, Inc.

## Schedule of Findings and Questioned Costs For the Year Ended June 30, 2021

### I. Summary of Independent Accountant's Results

#### Financial Statements

Type of auditor's report issued: Unmodified

Going concern explanatory paragraph included? Yes  No

Internal control over financial reporting:

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

Noncompliance material to financial statements noted? Yes  No

#### Federal Awards

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

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

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

Internal control over major programs:

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

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

Identification of major program(s) tested:

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

### II. Financial Statements Findings

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

### III. Federal Award Findings and Questioned Costs

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

# Indiana Immunization Coalition, Inc.

---

## **Schedule of Findings and Questioned Costs (continued) For the Year Ended June 30, 2021**

Our audit disclosed no findings, questioned costs, or recommendations that are required to be reported herein under the *OMB Compliance Supplement* for the year ended June 30, 2021.

# Indiana Immunization Coalition, Inc.

---

## **Schedule of Prior Year Audit Findings, Questioned Costs, and Recommendations For the Year Ended June 30, 2021**

Indiana Immunization Coalition, Inc. was not subject to *Governmental Auditing Standards* or Uniform Guidance for the year ended June 30, 2020 due to receiving under \$750,000 of federal funds.

# Indiana Immunization Coalition, Inc.

---

## Corrective Action Plan

**Name of Auditee:** Indiana Immunization Coalition, Inc.

**Name of audit firm:** Lemler Group, LLC

**Period covered by the audit:** July 01, 2020 - June 30, 2021

**Corrective action prepared by:**

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

**Position:** Executive Director

**Telephone number:** 317-628-7116

**Email address:** [director@vaccinateindiana.org](mailto:director@vaccinateindiana.org)

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

The audit disclosed no findings, questioned costs, or recommendations that are required to be reported herein and no corrective action plan is required for the year ended June 30, 2021.

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

Indiana Immunization Coalition, Inc. was not subject to *Governmental Auditing Standards* or Uniform Guidance for the year ended June 30, 2020 due to receiving under \$750,000 of federal funds.

# Indiana Immunization Coalition, Inc.

---

## **Schedule of Lead Auditor For the Years Ended June 30, 2021 and 2020**

Auditor Information: Lemler Group, LLC  
5625 N. Post Road, Suite 104  
Indianapolis, Indiana 46216

Phone Number: (317) 449-0121

Fax Number: (317) 489-4917

Auditor Contact: David W. Lemler, CPA

Auditor Contact Title: Member

Auditor Contact Email: [dlemler@lemlergroup.com](mailto:dlemler@lemlergroup.com)