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October 7, 2022

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, 2021 to June 30, 2022. 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, 2022 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 cursive script that reads "Tammy R. White".

Tammy R. White, CPA  
Deputy State Examiner

**Audited Financial Statements**  
With Single Audit Section

**Indiana Immunization Coalition, Inc.**

**June 30, 2022 and 2021**



**LEMLERGROUP**  
certified public accountants

# Indiana Immunization Coalition, Inc.

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## **INDEPENDENT AUDITOR'S REPORT**

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

### **Report on the Audit of the Financial Statements**

#### **Opinion**

We have audited the accompanying financial statements of Indiana Immunization Coalition, Inc. (IIC), which comprise the statements of financial position as of June 30, 2022 and 2021, and the related statements of activities, changes in net assets, functional expenses, and cash flows for the years then ended, and the related notes to the financial statements.

In our opinion, the financial statements present fairly, in all material respects, the financial position of IIC as of June 30, 2022 and 2021, and the changes in its net assets and its cash flows for the years then ended in accordance with accounting principles generally accepted in the United States of America.

#### **Basis for Opinion**

We conducted our audits in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are required to be independent of IIC and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

#### **Responsibilities of Management for the Financial Statements**

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

In preparing the financial statements, management is required to evaluate whether there are conditions or events, considered in the aggregate, that raise substantial doubt about IIC's ability to continue as a going concern within one year after the date that the financial statements are available to be issued.

#### **Auditor's Responsibilities for the Audit of the Financial Statements**

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with generally accepted auditing standards and *Government Auditing Standards* will always detect a material misstatement when it exists. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Misstatements are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment made by a reasonable user based on the financial statements.

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

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

- Exercise professional judgment and maintain professional skepticism throughout the audits.
- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statements.
- Obtain an understanding of internal control relevant to the audits in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of IIC's internal control. Accordingly, no such opinion is expressed.
- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statements.
- Conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about IIC's ability to continue as a going concern for a reasonable period of time.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit, significant audit findings, and certain internal control related matters that we identified during the audit.

### **Supplementary Information**

Our audits were conducted for the purpose of forming an opinion on the financial statements as a whole. The accompanying schedule of expenditures of federal awards, as required by Title 2 U.S. *Code of Federal Regulations Part 200, Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards*, is presented for purposes of additional analysis and is not a required part of the financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the financial statements. The information has been subjected to the auditing procedures applied in the audit of the financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the financial statements or to the financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the schedule of expenditures of federal awards is fairly stated, in all material respects, in relation to the financial statements as a whole

### **Other Reporting Required by *Government Auditing Standards***

In accordance with *Government Auditing Standards*, we have also issued our report dated August 12, 2022 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 12, 2022

# Indiana Immunization Coalition, Inc.

## Statements of Financial Position June 30, 2022 and 2021

<b>ASSETS</b>		
	<b>2022</b>	<b>2021</b>
<b>Current Assets</b>		
Cash and cash equivalents	\$ 178,680	\$ 323,247
Grants receivable	167,239	193,575
Prepaid expenses	10,517	2,768
Other receivable	200	-
<b>Total current assets</b>	<u>356,636</u>	<u>519,590</u>
<b>Fixed Assets</b>		
Office equipment	6,265	4,615
Clinic equipment	89,231	77,700
Vehicles	113,372	-
<b>Total fixed assets</b>	<u>208,868</u>	<u>82,315</u>
Accumulated depreciation	(37,798)	(12,749)
<b>Net fixed assets</b>	<u>171,070</u>	<u>69,566</u>
<b>Long-term assets</b>		
Security deposit	1,000	1,000
<b>Total long-term assets</b>	<u>1,000</u>	<u>1,000</u>
<b>Total Assets</b>	<u>\$ 528,706</u>	<u>\$ 590,156</u>
<b>LIABILITIES AND NET ASSETS</b>		
<b>Liabilities</b>		
Accounts payable	\$ 2,556	\$ 102,531
Accrued payroll	6,840	5,456
Accrued payroll-related expenses	525	455
Deferred revenue	31,750	148,281
<b>Total Liabilities</b>	<u>41,671</u>	<u>256,723</u>
<b>Net Assets</b>		
Net assets without donor restrictions	487,035	333,433
<b>Total Net Assets</b>	<u>487,035</u>	<u>333,433</u>
<b>Total Liabilities and Net Assets</b>	<u>\$ 528,706</u>	<u>\$ 590,156</u>

# Indiana Immunization Coalition, Inc.

## Statements of Activities and Changes in Net Assets For the Years Ended June 30, 2022 and 2021

	<u>2022</u>	<u>2021</u>
<b>Revenues</b>		
Contributions	\$ 12,500	\$ -
Grants	181,043	52,258
Government contracts	1,237,745	1,425,085
Program services	221,118	79,043
Interest	1,861	119
Other	5,029	4,085
<b>Total revenues</b>	<u>1,659,296</u>	<u>1,560,590</u>
<b>Expenses</b>		
Program services		
Immunization	1,237,537	1,356,749
Awareness	185,193	57,155
Clinic	52,353	14,859
Total program services	<u>1,475,083</u>	<u>1,428,763</u>
General and administrative	30,611	15,797
<b>Total expenses</b>	<u>1,505,694</u>	<u>1,444,560</u>
<b>Net Increase In Net Assets</b>	153,602	116,030
<b>Net Assets Without Donor Restrictions, Beginning of Year</b>	<u>333,433</u>	<u>217,403</u>
<b>Net Assets Without Donor Restrictions, End of Year</b>	<u>\$ 487,035</u>	<u>\$ 333,433</u>

# Indiana Immunization Coalition, Inc.

## Statements of Cash Flows For the Years Ended June 30, 2022 and 2021

	2022	2021
<b>Reconciliation of Changes in Net Assets to Net Cash Provided By (Used In) Operating Activities</b>		
Change in net assets	\$ 153,602	\$ 116,030
<b>Adjustments to Reconcile Changes in Net Assets to Net Cash Provided By (Used In) Operating Activities</b>		
Depreciation expense	25,549	11,629
Decrease (increase) in grants receivable	26,336	(60,801)
Decrease (increase) in prepaid expenses	(7,749)	-
Decrease (increase) in other receivables	(200)	-
Increase (decrease) in accounts payable	(99,975)	74,052
Increase (decrease) in accrued payroll	1,384	5,456
Increase (decrease) in accrued payroll taxes	70	455
Increase (decrease) in deferred revenue	(116,531)	54,792
<b>Net Cash Provided By (Used In) Operating Activities</b>	<b>(17,514)</b>	<b>201,613</b>
<b>Cash Flow From Investing Activities</b>		
Purchase of fixed assets	(127,053)	(78,935)
Security deposit	-	(1,000)
<b>Net Cash Used In Investing Activities</b>	<b>(127,053)</b>	<b>(79,935)</b>
<b>Net Increase (Decrease) In Cash and Cash Equivalents</b>	(144,567)	121,678
<b>Cash and Cash Equivalents, Beginning of Year</b>	323,247	201,569
<b>Cash and Cash Equivalents, End of Year</b>	<b>\$ 178,680</b>	<b>\$ 323,247</b>

## Indiana Immunization Coalition, Inc.

### Statements of Functional Expenses For the Years Ended June 30, 2022 and 2021

	Immunization	Awareness	Clinic	Total Program	Management and General	2022 Totals
Salaries and wages	\$ 781,718	\$ 59,694	\$ 30,316	\$ 871,728	\$ 2,961	\$ 874,689
Payroll taxes	42,080	-	3,854	45,934	215	46,149
Occupancy	11,886	-	4,800	16,686	-	16,686
Supplies	50,027	609	397	51,033	-	51,033
Professional services	28,928	-	6,590	35,518	-	35,518
Equipment	56,364	-	-	56,364	-	56,364
Marketing	21,922	4,237	-	26,159	-	26,159
Training and travel	63,106	17,947	1,131	82,184	-	82,184
Communication	47,942	50,816	-	98,758	-	98,758
Conferences and events	120,609	51,890	3,481	175,980	-	175,980
Insurance	12,955	-	1,784	14,739	1,886	16,625
Depreciation	-	-	-	-	25,549	25,549
Total expenses	<u>\$ 1,237,537</u>	<u>\$ 185,193</u>	<u>\$ 52,353</u>	<u>\$ 1,475,083</u>	<u>\$ 30,611</u>	<u>\$ 1,505,694</u>

  

	Immunization	Awareness	Clinic	Total Program	Management and General	2021 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>

# Indiana Immunization Coalition, Inc.

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## **Notes to Financial Statements For the Years Ended June 30, 2022 and 2021**

### **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 Department of Health (IDOH). IDOH provides financial assistance until programmatic revenue is generated to cover expenses.

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

#### Accounting Method

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

#### Use of Estimates

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

#### Subsequent Events

IIC evaluated subsequent events through August 12, 2022, 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 IDOH. IIC receives reimbursement after authorized costs are incurred and corresponding invoices and other support is provided to IDOH. No allowance is established due to subsequent payments.

### Fixed Assets

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

### Deferred Revenue

IIC's deferred revenue consists of amounts received for a particular purpose before those services are performed, 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 consists of the following at June 30, 2022 and 2021:

	<u>2022</u>	<u>2021</u>
Meningitis B digital media and advocacy	\$ 0	\$ 45,686
Minority immunization	0	2,076
Mobile immunization clinics	0	26,275
Boosting vaccine confidence	0	20,000
Adult influenza	0	50,000
Pink Book delayed event	10,841	4,244
Contract nursing	20,910	0
	<u>\$ 31,750</u>	<u>\$ 148,281</u>

### Income Taxes

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

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

IIC's policy is to recognize penalties and interest as incurred in its statement of activities as a component of operating expenses, and totaled \$0 for the years ended June 30, 2022 and 2021. 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.

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

### Net Assets

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

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

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

### Government Contract

Revenues under government contracts are recognized as services are provided. IIC received an immunization grant from U.S. Health and Human Services, which passed through IDOH, to increase immunization rates and decrease vaccine-preventable disease incidence rates throughout Indiana. This is a cost reimbursement grant where IIC incurs program expenses and remits cost reimbursement reports monthly. This grant ran from July 1, 2021 through June 30, 2022 and has subsequently been renewed for one year, July 1, 2022 through June 30, 2023. For each grant reporting period, IIC has roughly 60 days after the agreement date to remit for program reimbursements.

### Grants

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

### Program Service

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

### Expense Allocation

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

### Advertising and Marketing Expense

IIC expenses advertising and marketing costs as they incur. For the years ended June 30, 2022 and 2021, advertising and marketing expenses are \$26,159 and \$89,927, 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 storage leases effective January 2021 and May 2021. The leases require monthly payments of \$76 and \$114, respectively.

For the years ended June 30, 2022 and 2021, the total facility lease expense was \$16,686 and \$14,859, respectively, and is 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, 2022 and 2021 are as follows:

2023	\$ 3,486
2024	2,286
2025	2,286
2026	2,286
2027	1,827
Thereafter	<u>456</u>
Total	<u>\$ 12,627</u>

## Note 4 – Accounting Service Agreement

IIC entered into an accounting service agreement with Girardot, Strauch & Co., an unrelated entity. The service agreement allows a fee for monthly bookkeeping, consulting, and additional services rendered, plus additional office supplies. For the years ended June 30, 2022 and 2021, accounting expenses amount to \$28,907 and \$29,453, respectively, and are 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, 2022 and 2021 are:

	<u>2022</u>	<u>2021</u>
Financial assets (current assets)	\$ 356,636	\$ 519,590
Not available within one year (prepaid expenses)	<u>(10,517)</u>	<u>(2,768)</u>
Total financial assets at year end	346,119	516,822
Less current obligations (current liabilities)	<u>(41,671)</u>	<u>(256,723)</u>
Financial assets available for general use within one year	<u>\$ 304,448</u>	<u>\$ 260,099</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.

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## **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, 2022 and 2021 are \$0 and \$154,720, respectively.

### Concentration in Contributions

IIC received approximately 75% and 91% of its total revenue from IDOH related to immunization service grants for the years ended June 30, 2022 and 2021. IIC has approximately 100% and 100% of its total grants receivable from IDOH at June 30, 2022 and 2021. In the event that this support was to be eliminated, it is likely that IIC would need to reduce current operations.

### Contingencies in Governmental Awards

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

## **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, 2022

<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>\$ 1,237,745</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 Government Auditing Standards**

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

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of Indiana Immunization Coalition, Inc. (IIC), which comprise the statement of financial position as of June 30, 2022, and the related statements of activities, changes in net assets, functional expenses, and cash flows for the year then ended, and the related notes to the financial statements, and have issued our report thereon dated August 12, 2022.

### **Report on Internal Control over Financial Reporting**

In planning and performing our audit of the financial statements, we considered IIC's internal control over financial reporting (internal control) as a basis for designing audit procedures that are appropriate in the circumstances for the purpose of expressing our opinion on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of IIC's internal control. Accordingly, we do not express an opinion on the effectiveness of IIC's internal control.

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

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

### **Report on Compliance and Other Matters**

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

**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.

Lemler Group, LLC  
Indianapolis, Indiana

August 12, 2022



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

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

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

We have audited Indiana Immunization Coalition, Inc. (IIC)'s compliance with the types of compliance requirements identified as subject to audit in the OMB *Compliance Supplement* that could have a direct and material effect on each of IIC's major federal programs for the year ended June 30, 2022. IIC's major federal programs are identified in the summary of auditor's results section of the accompanying schedule of findings and questioned costs.

In our opinion, IIC complied, in all material respects, with the types of compliance requirements referred to above that could have a direct and material effect on each of its major federal programs for the year ended June 30, 2022.

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

We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; and the audit requirements of Title 2 U.S. Code of Federal Regulations Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). Our responsibilities under those standards and the Uniform Guidance are further described in the Auditor's Responsibilities for the Audit of Compliance section of our report.

We are required to be independent of IIC and to meet our other ethical responsibilities, in accordance with relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion on compliance for each major federal program. Our audit does not provide a legal determination of IIC's compliance with the compliance requirements referred to above.

### **Responsibilities of Management for Compliance**

Management is responsible for compliance with the requirements referred to above and for the design, implementation, and maintenance of effective internal control over compliance with the requirements of laws, statutes, regulations, rules, and provisions of contracts or grant agreements applicable to IIC's federal programs.

### **Auditor's Responsibilities for the Audit of Compliance**

Our objectives are to obtain reasonable assurance about whether material noncompliance with the compliance requirements referred to above occurred, whether due to fraud or error, and express an opinion on IIC's compliance based on our audit. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with generally accepted auditing standards, *Government Auditing Standards*, and the Uniform Guidance will always detect material noncompliance when it exists. The risk of not detecting material noncompliance resulting from fraud is higher than for that resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Noncompliance with the compliance requirements referred to above is considered material if there is a substantial likelihood that, individually or in the aggregate, it would influence the judgment made by a reasonable user of the report on compliance about IIC's compliance with the requirements of each major federal program as a whole.

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

In performing an audit in accordance with generally accepted auditing standards, *Government Auditing Standards*, and the Uniform Guidance, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material noncompliance, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding IIC's compliance with the compliance requirements referred to above and performing such other procedures as we considered necessary in the circumstances.
- Obtain an understanding of IIC's internal control over compliance relevant to the audit in order to design audit procedures that are appropriate in the circumstances and to test and report on internal control over compliance in accordance with the Uniform Guidance, but not for the purpose of expressing an opinion on the effectiveness of IIC's internal control over compliance. Accordingly, no such opinion is expressed.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and any significant deficiencies and material weaknesses in internal control over compliance that we identified during the audit.

### **Other Matters**

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

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

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

Our consideration of internal control over compliance was for the limited purpose described in the Auditor's Responsibilities for the Audit of Compliance section above and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies in internal control over compliance. Given these limitations, during our audit we did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses, as defined above. However, material weaknesses or significant deficiencies in internal control over compliance may exist that were not identified.

Our audit was not designed for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, no such opinion is expressed.

### **Purpose of This Report**

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

# Indiana Immunization Coalition, Inc.

## Schedule of Findings and Questioned Costs For the Year Ended June 30, 2022

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

### III. Federal Award Findings and Questioned Costs

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

# Indiana Immunization Coalition, Inc.

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## **Schedule of Findings and Questioned Costs (continued) For the Year Ended June 30, 2022**

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, 2022.

# Indiana Immunization Coalition, Inc.

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## **Schedule of Prior Year Audit Findings, Questioned Costs, and Recommendations For the Year Ended June 30, 2022**

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

# Indiana Immunization Coalition, Inc.

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## Corrective Action Plan

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

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

**Period covered by the audit:** July 01, 2021 - June 30, 2022

**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, 2022.

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

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

# Indiana Immunization Coalition, Inc.

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## **Schedule of Lead Auditor For the Years Ended June 30, 2022 and 2021**

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)