



**STATE OF INDIANA**  
AN EQUAL OPPORTUNITY EMPLOYER

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)

February 15, 2023

Board of Directors  
One Community One Family, Inc.  
920 County Line Rd, Suite C  
Batesville, IN 47006

We have reviewed the audit report of One Community One Family, Inc., which was opined upon by Dulin, Ward & DeWald, Inc., Independent Public Accountants, for the period July 1, 2021 to June 30, 2022. Per the *Independent Auditors' Report* the financial statements included in the report present fairly the financial condition of One Community One Family, 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, Dulin, Ward & DeWald, Inc. 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.

A handwritten signature in cursive script that reads "Tammy R. White".

Tammy R. White, CPA  
Deputy State Examiner

**ONE COMMUNITY ONE FAMILY, INC.**

**FINANCIAL STATEMENTS**

**Year Ended June 30, 2022**

## TABLE OF CONTENTS

	<b>PAGE NO.</b>
INDEPENDENT AUDITORS' REPORT .....	1
FINANCIAL STATEMENTS	
Statement of Financial Position .....	4
Statement of Activities .....	5
Statement of Functional Expenses .....	6
Statement of Cash Flows.....	7
Notes to Financial Statements.....	8
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS.....	15
NOTES TO SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS .....	16
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 <u>GOVERNMENT AUDITING STANDARDS</u> .....	17
INDEPENDENT AUDITORS' REPORT ON COMPLIANCE FOR EACH MAJOR PROGRAM AND ON INTERNAL CONTROL OVER COMPLIANCE REQUIRED BY THE UNIFORM GUIDANCE.....	19
SCHEDULE OF FINDINGS AND QUESTIONED COSTS.....	22
SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS .....	24



## INDEPENDENT AUDITORS' REPORT

Board of Directors  
One Community One Family, Inc.  
Batesville, Indiana

### Report on the Financial Statements

#### Opinion

We have audited the accompanying financial statements of One Community One Family, Inc. (a nonprofit organization) which comprise the statement of financial position as of June 30, 2022, and the related statements of activities, functional expenses and cash flows for the year 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 One Community One Family, Inc. as of June 30, 2022, and the changes in its net assets and its cash flows for the year then ended in accordance with accounting principles generally accepted in the United States of America.

#### Basis for Opinion

We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in Government Auditing Standards, issued by the Comptroller General of the United States. Our responsibilities under those standards are further described in the Auditors' Responsibilities for the Audit of the Financial Statements section of our report. We are required to be independent of the One Community One Family, Inc. 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 opinions.

#### 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 the One Community One Family, Inc.'s ability to continue as a going concern within one year after the date that the financial statements are available to be issued.

## **Auditors' 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 auditors' 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.

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

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- 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 audit 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 One Community One Family, Inc.'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 the One Community One Family, Inc.'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.

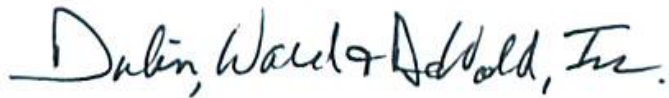
## **Supplementary Information**

Our audit was 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 (CFR) 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 January 26, 2023 on our consideration of the One Community One Family, 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 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 the One Community One Family, 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 One Community One Family, Inc.'s internal control over financial reporting and compliance.

A handwritten signature in black ink that reads "Dalin, Ward & Adbold, Inc." The signature is written in a cursive, flowing style.

Fort Wayne, Indiana  
January 26, 2023

**ONE COMMUNITY ONE FAMILY, INC.**  
**STATEMENT OF FINANCIAL POSITION**  
June 30, 2022

**ASSETS**

**CURRENT ASSETS**

Cash and cash equivalents	\$ 340,075
Claims receivables	321,135
Contributions receivable	48,000
Prepaid expenses	1,530

<b>Total Current Assets</b>	710,740
-----------------------------	---------

**PROPERTY AND EQUIPMENT**

Equipment	8,925
Less accumulated depreciation	6,125

<b>Net Property and Equipment</b>	2,800
-----------------------------------	-------

<b>Total Assets</b>	\$ 713,540
---------------------	------------

**LIABILITIES AND NET ASSETS**

**CURRENT LIABILITIES**

Accounts payable	\$ 368,393
Accrued payroll and withholdings	4,344

<b>Total Current Liabilities</b>	372,737
----------------------------------	---------

Net Assets:

Without donor restrictions	290,134
With donor restrictions	50,669

<b>Total Net Assets</b>	340,803
-------------------------	---------

<b>Total Liabilities and Net Assets</b>	\$ 713,540
-----------------------------------------	------------

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

**ONE COMMUNITY ONE FAMILY, INC.**  
**STATEMENT OF ACTIVITIES**  
Year Ended June 30, 2022

	<b>Without Donor Restrictions</b>	<b>With Donor Restrictions</b>	<b>Total</b>
<b>CHANGE IN NET ASSETS</b>			
<b>Support and Revenues:</b>			
Government grants	\$ 972,678	\$ -	\$ 972,678
Government grants - state and local	95,570	10,000	105,570
Contributions and grants	45,979	55,000	100,979
Interest income	140	-	140
Miscellaneous	13,226	-	13,226
<b>Net Assets Released From Restrictions:</b>			
Satisfaction of purpose requirements	<u>27,068</u>	<u>(27,068)</u>	<u>-</u>
<b>Total Support and Revenues</b>	<b>1,154,661</b>	<b>37,932</b>	<b>1,192,593</b>
<b>Expenses and Losses:</b>			
Program	948,434	-	948,434
Management and general	218,110	-	218,110
Fundraising	9,193	-	9,193
Loss on disposal of assets	<u>27,653</u>	<u>-</u>	<u>27,653</u>
<b>Total Expenses and Losses</b>	<b><u>1,203,390</u></b>	<b><u>-</u></b>	<b><u>1,203,390</u></b>
<b>CHANGE IN NET ASSETS</b>	<b>(48,729)</b>	<b>37,932</b>	<b>(10,797)</b>
<b>NET ASSETS - July 1, 2021 - as previously stated</b>	<b>297,167</b>	<b>168,917</b>	<b>466,084</b>
<b>PRIOR PERIOD ADJUSTMENT</b>	<b>(114,484)</b>	<b>-</b>	<b>(114,484)</b>
<b>RECLASSIFICATION</b>	<u>156,180</u>	<u>(156,180)</u>	<u>-</u>
<b>NET ASSETS - July 1, 2021 - as restated</b>	<u>338,863</u>	<u>12,737</u>	<u>351,600</u>
<b>NET ASSETS - June 30, 2022</b>	<u><u>\$ 290,134</u></u>	<u><u>\$ 50,669</u></u>	<u><u>\$ 340,803</u></u>

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

**ONE COMMUNITY ONE FAMILY, INC.**  
**STATEMENT OF FUNCTIONAL EXPENSES**  
Year Ended June 30, 2022

	<b>Program</b>	<b>Management and General</b>	<b>Fundraising</b>	<b>2022 Total</b>
Salaries	\$ 94,106	\$ 22,269	\$ 3,181	\$ 119,556
Employee benefits	25,143	5,951	850	31,944
Payroll taxes	7,706	1,824	260	9,790
	<hr/>	<hr/>	<hr/>	<hr/>
<b>Total Salaries and Related Expenses</b>	126,955	30,044	4,291	161,290
Service contracts	659,965	-	-	659,965
Donations	-	141,518	-	141,518
Contractors/PRN staff	72,020	-	-	72,020
Professional services	-	34,725	-	34,725
Conferences and training - host	27,347	-	-	27,347
Building expenses	9,805	9,805	4,902	24,512
Training and event supplies	17,538	-	-	17,538
Office supplies and expense	12,790	-	-	12,790
Rent	10,180	-	-	10,180
Insurance	4,869	2,018	-	6,887
Stipends	1,700	-	-	1,700
Mileage and parking	1,453	-	-	1,453
Cell phones	1,440	-	-	1,440
Conference and training - participant	503	-	-	503
	<hr/>	<hr/>	<hr/>	<hr/>
<b>Total Expenses Before Depreciation</b>	946,565	218,110	9,193	1,173,868
Depreciation	1,869	-	-	1,869
	<hr/>	<hr/>	<hr/>	<hr/>
<b>Total Expenses</b>	<u>\$ 948,434</u>	<u>\$ 218,110</u>	<u>\$ 9,193</u>	<u>\$ 1,175,737</u>

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

**ONE COMMUNITY ONE FAMILY, INC.**  
**STATEMENT OF CASH FLOWS**  
Year Ended June 30, 2022

<b>CASH FLOWS FROM OPERATING ACTIVITIES</b>	
Change in net assets	\$ (10,797)
Adjustments to reconcile change in net assets to cash flows from operating activities:	
Depreciation	1,869
Loss on disposition of asset	27,653
Noncash donation of land and building	141,518
Changes in assets and liabilities:	
(Increase) decrease in:	
Claims receivable	(177,175)
Contributions receivable	(48,000)
Prepaid expenses	1,230
Increase (decrease) in:	
Accounts payable	168,409
Accrued payroll and withholdings	<u>(1,082)</u>
<b>Cash Flows From Operating Activities</b>	<b>103,625</b>
<b>CASH FLOWS FROM INVESTING ACTIVITIES</b>	
Purchase of property and equipment	(42,817)
Cash received on disposition of land and building	<u>7,320</u>
<b>Cash Flows From Investing Activities</b>	<b><u>(35,497)</u></b>
<b>INCREASE (DECREASE) IN CASH AND CASH EQUIVALENTS</b>	<b>68,128</b>
<b>CASH AND CASH EQUIVALENTS - July 1, 2021</b>	<b><u>271,947</u></b>
<b>CASH AND CASH EQUIVALENTS - June 30, 2022</b>	<b><u><u>\$ 340,075</u></u></b>

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

**ONE COMMUNITY ONE FAMILY, INC.**  
**NOTES TO FINANCIAL STATEMENTS**

June 30, 2022

**1. ORGANIZATION AND SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES**

**Organization**

One Community One Family, Inc. (OCOF) is a partnership working to improve the System of Care in Southeastern Indiana, particularly for youth with emotional/behavioral issues and their families. OCOF supports evidence-based programs, peer-to-peer support, parent empowerment, as well as system-level work with partner agencies by providing technical assistance in strategic planning, implementing effective practices, social marketing, change implementation, evaluation, and trainings. OCOF also serves as a venue to regional/community planning to address the needs of human services organizations and those entities that interact with children and families.

In order to reach the goal of a true System of Care, OCOF works toward the following common goals:

- Using consumer advocacy to increase true family and youth involvement and empowerment.
- Improving inter-agency collaboration and care management for effectiveness and efficiency.
- Improving practice and services of traditional and non-traditional providers through awareness, training and research with a focus on early childhood, transition age youth, trauma-informed and co-occurring substance abuse.
- Using outreach and education to improve services for all populations and cultures, including rural, Appalachian, Hispanic, African American and the deaf and hard of hearing communities.
- Ensuring quality evaluation and continuous quality improvement in order to truly improve systems and meet the goals of a System of Care.

**Taxes**

OCOF is exempt from income tax under Section 501(c)(3) of the Internal Revenue Code and has been classified as an organization that is not a private foundation under Section 509(a) of the Internal Revenue Code.

**Recent Accounting Guidance**

During 2022, OCOF adopted ASU 2020-07, *Presentation and Disclosures by Not-for-Profit Entities for Contributed Nonfinancial Assets* as management believes the standard improves the usefulness and understandability of the Organizations' financial reporting. There is no effect on net assets in connection with the implementation of ASU 2020-07.

(continued)

## 1. ORGANIZATION AND SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES(continued)

### **Estimates**

The process of preparing financial statements in conformity with accounting principles generally accepted in the United States of America requires the use of estimates and assumptions regarding certain types of assets, liabilities, revenues, and expenses. Such estimates primarily relate to unsettled transactions and events as of the date of the financial statements. Accordingly, upon settlement, actual results may differ from estimated amounts.

### **Cash and Cash Equivalents**

For the purposes of the statement of cash flows, OCOF considers all highly liquid investments with a maturity of three months or less at the time of purchase to be cash equivalents.

### **Receivables**

OCOF recognizes contributions as public support in the year the pledge is made. Contributions and claims receivable are due from government and other significant funding sources.

### **Allowance for Doubtful Accounts**

OCOF provides an allowance for doubtful accounts, if considered necessary, which is based on management's estimate of losses that will be incurred in the collection of all receivables.

### **Property and Equipment**

Property and equipment are stated at cost or, if donated, at fair value at the date of the gift. OCOF follows the policy of providing depreciation on the straight-line method for financial reporting purposes over the estimated useful lives of the related assets. Property and equipment with an item cost or donated value of \$1,000 or more and a useful life of one year or more are capitalized when acquired.

### **Net Assets**

Net assets without donor restrictions are available for use at the discretion of OCOF's management and the board of directors. From time to time the board designates a portion of these net assets for specific purposes, which makes them unavailable for use at management's discretion.

Net assets with donor restrictions consist of assets whose use is limited by donor-imposed time and/or purpose restrictions. OCOF reports gifts of cash and other assets as revenue with donor restrictions if they are received with donor stipulations that limit the use of the donated assets. When a donor restriction expires, that is, when a stipulated time restriction ends or purpose restriction is accomplished, the net assets are reclassified as net assets without donor restrictions and reported in the statement of activities as net assets released from restrictions. If a donor restriction is satisfied in the period the gift is received, the support is reported as net assets without donor restrictions.

(continued)

## 1. ORGANIZATION AND SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES(continued)

### **Revenue and Revenue Recognition**

A portion of the OCOF's revenue is derived from cost-reimbursable federal, state and local contracts and grants, which are conditioned upon certain performance requirements and/or the incurrence of allowable qualifying expenses. Amounts received are recognized as revenue when the OCOF has incurred expenditures in compliance with specific contract or grant provisions. Amounts received prior to incurring qualifying expenditures are reported as refundable advances in the statement of financial position. No advances have been received on the grants and no deferred revenue is recognized.

OCOF recognizes contributions and grants as public support when cash, other assets or an unconditional promise is received. Conditional promises to give, that is, those with a measurable performance or other barrier, and a right of return, are not recognized until the conditions on which they depend have been met.

Miscellaneous income is recognized as revenue when received.

### **Functional Allocation of Expense**

The costs of providing the OCOF's programs and supporting services have been summarized on a functional basis in the statements of activities. The statement of functional expenses presents the natural classification detail of expenses by function. Accordingly, certain costs have been allocated among the program services and supporting activities benefited.

The financial statements report certain categories of expenses that are attributed to more than one program or supporting function. Therefore, expenses require allocation on a reasonable basis that is consistently applied. Expenses allocated based on time and effort include salaries and related expenses and building expenses.

### **Subsequent Events**

Management has evaluated subsequent events through January 26, 2023, the date which the financial statements were available for issue.

## 2. CONTRIBUTIONS RECEIVABLE

Contributions receivable are all due within one year.

**3. NET ASSETS**

Net assets with donor restrictions are restricted for the following at June 30:

Suicide Overdose Fatality Review team	\$ 48,000
Ray Township - county LCC	2,233
Youth and family empowerment	<u>436</u>
	<u>\$ 50,669</u>

Net assets released from net assets with donor restrictions are as follows:

Purpose requirement:	
County LCC	\$ 13,989
Youth and Family Empowerment	6,564
United Way's donations	850
Other	<u>5,665</u>
	<u>\$ 27,068</u>

Net assets without donor restrictions include undesignated net assets of \$290,134 at June 30, 2022.

**4. RETIREMENT PLAN**

OCOF sponsors a Simple retirement plan for its employees. Employees are eligible to participate in the elective deferral portion of the plan on their first day of employment. The Organization matches the employee's contribution up to 3%. Total expense was \$3,134 for 2022.

**5. CONCENTRATIONS**

OCOF receives substantial support from the federal government. A significant reduction in the level of this support, if it were to occur, may have an effect on the Organization's programs and activities. Claims for federally supported programs are filed and reimbursed on a monthly basis.

## 6. OPERATING LEASES

OCOF leases office space and equipment under an operating leases expiring through 2024. Total rental expense under these leases were \$11,566 for 2022.

Minimum future lease payments under noncancelable operating leases having initial or remaining terms of one year or more as of June 30, 2022 for each of the next five years and in the aggregate are:

2023	\$	8,121
2024		779
2025		-
2026		-
2027 and thereafter		-
		<hr/>
	\$	<u>8,900</u>

## 7. CREDIT RISK AND UNCERTAINTIES

OCOF maintains cash accounts in a local bank. Cash balances are insured by the Federal Deposit Insurance Corporation (FDIC) up to \$250,000 per bank. As of June 30, 2022, deposits in excess of the insured amount totaled \$90,075.

On March 11, 2020, the COVID-19 virus had been declared a global pandemic. The extent of the impact of the COVID-19 outbreak on the financial performance of OCOF will depend on future developments, including the duration and severity of the outbreak and its impact on the overall economy. Management is carefully monitoring the situation and evaluating its options during this time. No adjustments have been made to these financial statements as a result of this uncertainty.

## 8. AVAILABILITY AND LIQUIDITY

Financial assets available for general expenditure, that is, without donor or other restrictions limiting their use, within one year of June 30, 2022, comprise the following:

Financial assets at year-end:

Cash and cash equivalents	\$ 340,075
Claims receivable	321,135
Contributions receivable	<u>48,000</u>
Total financial assets	709,210
Less net assets not available for general expenditures within year	<u>50,669</u>
Financial assets available to meet general expenditures within one year	<u>\$ 658,541</u>

## 9. GOVERNMENT GRANTS – STATE AND LOCAL

Grants received from state and local governments during the year ended June 30, 2022 were received from the following:

Indiana State Department of Health	
Division of Mental Health Addiction	\$ 93,000
Ray Township	10,000
Ripley County	<u>2,570</u>
Total government grants – state and local	<u>\$ 105,570</u>

## 10. COMMITMENTS

OCOF entered into an agreement for a research project in September 2019 totaling \$119,993. At June 30, 2022 the amount still to be paid on this agreement totaled \$9,998.

## 11. STATEMENT OF CASH FLOWS

Non-cash investing and financing activities included gifting property owned and renovated by OCOF to another nonprofit organization. The estimated fair market value of the gift totaled \$141,518.

## **12. PRIOR PERIOD ADJUSTMENT AND RECLASSIFICATION**

During 2022 OCOF was informed that one of their vendors had not invoiced enough for services rendered during fiscal years 2021 or 2022. Due to this error a prior period adjustment was required. The prior period adjustment was to decrease net assets and increase accounts payable at June 30, 2021 by \$114,484. There was no effect on the change in net assets for the year ending June 30, 2022.

During 2021 the client incorrectly reported net assets with donor restrictions. A reclassification is being made to decrease net assets with donor restrictions and increase net assets without donor restrictions by \$156,180 due to this error.

**ONE COMMUNITY ONE FAMILY, INC.**  
**SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS**  
Year Ended June 30, 2022

Federal Grantor/ Pass-Through Grantor/ Program Title	Assistance Listing Number	Agency or Pass-Through Number	Sub- Recipients	Revenue Recognized	Expenditures
U.S. Department of Health and Human Services: Substance Abuse and Mental Health Services Projects of Regional and National Significance	93.243	N/A	\$ -	\$ 234,284	\$ 234,284
Passed through Indiana Family and Social Services Administration, Division of Mental Health and Addiction: Opioid STR	93.788	1H79TI083279-01	-	696,708	696,708
Block Grants for Community Mental Health Services	93.958	'00038085	-	(568)	-
Passed through Indiana Department of Health: Maternal and Child Health Services Block Grants to States	93.994	00057462	-	42,254	42,254
			<u>\$ -</u>	<u>\$ 972,678</u>	<u>\$ 973,246</u>

See independent auditors' report.

**ONE COMMUNITY ONE FAMILY, INC**  
**NOTES TO SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS**  
June 30, 2022

**1. BASIS OF PRESENTATION**

The accompanying Schedule of Expenditures of Federal Awards includes the federal award activity of One Community One Family, Inc. under programs of the federal government for the year ended June 30, 2022. 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* (Uniform Guidance). Because the Schedule presents only a selected portion of the Organization, it is not intended to and does not present the financial position, changes in net assets or cash flows of the Organization.

**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.

**3. INDIRECT COST RATE**

The Organization has elected not to use the 10% de minimis indirect cost rate allowed under the Uniform Guidance.



**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**

Board of Directors  
One Community One Family, Inc.  
Batesville, Indiana

We have audited, in accordance with the 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, the financial statements of One Community One Family, Inc. (a nonprofit organization), which comprise the statement of financial position as of June 30, 2022, 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 January 26, 2023.

**Report on Internal Control Over Financial Reporting**

In planning and performing our audit of the financial statements, we considered One Community One Family, Inc.'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 One Community One Family, Inc.'s internal control. Accordingly, we do not express an opinion on the effectiveness of One Community One Family, Inc.'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 the entity'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 may exist that have not been identified.

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

As part of obtaining reasonable assurance about whether One Community One Family, Inc.'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 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 result of that testing, and not to provide an opinion on the effectiveness of the entity's internal control or on compliance. This report is an integral part of an audit performed in accordance with Government Auditing Standards in considering the entity's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

A handwritten signature in black ink that reads "Dublin, Ward & Addold, Inc." The signature is written in a cursive, flowing style.

Fort Wayne, Indiana

January 26, 2023



**INDEPENDENT AUDITORS' REPORT ON COMPLIANCE FOR  
EACH MAJOR PROGRAM AND ON INTERNAL CONTROL  
OVER COMPLIANCE REQUIRED BY THE UNIFORM GUIDANCE**

Board of Directors  
One Community One Family, Inc.  
Batesville, Indiana

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

**Opinion on Each Major Federal Program**

We have audited One Community One Family, Inc.'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 One Community One Family, Inc.'s major federal programs for the year ended June 30, 2022. One Community One Family, Inc.'s major federal programs are identified in the summary of auditors' results section of the accompanying schedule of findings and questioned costs.

In our opinion, One Community One Family, Inc. 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 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 Auditors' Responsibilities for the Audit of Compliance section of our report.

We are required to be independent of One Community One Family, Inc. 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 One Community One Family, Inc.'s 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 One Community One Family, Inc.'s federal programs.

## **Auditors' 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 One Community One Family, Inc.'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, misrepresentation, 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 judgement made by a reasonable user of the report on compliance about One Community One Family, Inc.'s compliance with the requirements of each major federal program as whole.

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

- Exercise professional judgement 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 One Community One Family, Inc.'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 One Community One Family, Inc.'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 One Community One Family, Inc.'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.

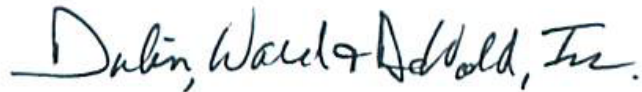
## **Report on Internal Control Over Compliance**

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 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 the internal control over compliance was for the limited purpose described in the Auditors' 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.

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 requirements of the Uniform Guidance. Accordingly, this report is not suitable for any other purpose.



Fort Wayne, Indiana  
January 26, 2023

**ONE COMMUNITY ONE FAMILY, INC.**  
**SCHEDULE OF FINDINGS AND QUESTIONED COSTS**  
June 30, 2022

**Section I - Summary of Auditors' Results**

**Financial Statements**

Type of auditors' report issued: Unmodified

Internal Control over financial reporting:

Material weakness(es) identified? \_\_\_ Yes  X  No

Significant deficiency(ies) identified that are not considered to be material weakness(es)? \_\_\_ Yes  X  None Reported

Noncompliance material to financial statements noted? \_\_\_ Yes  X  No

**Federal Awards**

Internal control over major programs:

Material weakness(es) identified? \_\_\_ Yes  X  No

Significant deficiency(ies) identified that are not considered to be material weakness(es)? \_\_\_ Yes  X  None Reported

Type of report issued on compliance for major programs: Unmodified

Any audit findings disclosed that are required to be reported in accordance with 2 CFR section 200.516(a)? \_\_\_ Yes  X  No

(continued)

**ONE COMMUNITY ONE FAMILY, INC.**  
**SCHEDULE OF FINDINGS AND QUESTIONED COSTS**  
June 30, 2022

(continued)

**Identification of Major Programs:**

<b>Assistance Listing Number</b>	<b>Name of Federal Program or Cluster</b>
93.788	Opiod STR
Dollar threshold used to distinguish between type A and type B programs:	\$ 750,000
Auditee qualified as low-risk?	<input type="checkbox"/> Yes <input checked="" type="checkbox"/> No

**Section II - Financial Statement Findings**

No material weaknesses or instances of noncompliance noted.

**Section III - Federal Award Findings and Questioned Costs**

No material weaknesses or instances of noncompliance, including questioned costs noted.

**ONE COMMUNITY ONE FAMILY, INC.**  
**SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS**  
Year Ended June 30, 2022

Financial Statement finding

Material Weakness

Finding 2021-001-Journal entries

Journal entries posted to the general ledger by the organization's outsourced bookkeeping service are not approved by management. This finding no longer exists.

Significant deficiencies

Finding 2021-002 – Segregation of duties

Lack of segregation of duties over the bookkeeping and bank reconciliation process. This finding no longer exists.

