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February 17, 2023

Board of Directors  
Interlocal Community Action Program, Inc.  
615 W. State Road 38  
PO Box 449  
New Castle, IN 47362

We have reviewed the audit report of Interlocal Community Action Program, Inc., which was opined upon by Comer, Nowling and Associates, PC, Independent Public Accountants, for the period January 1, 2020 to December 31, 2020. Per the *Independent Auditor's Report* the financial statements included in the report present fairly the financial condition of Interlocal Community Action Program, Inc. as of December 31, 2020 and the results of its operations for the period then ended, on the basis of accounting described in the report.

In our opinion, Comer, Nowling and Associates, PC prepared the audit report in accordance with the guidelines established by the State Board of Accounts.

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

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

Tammy R. White, CPA  
Deputy State Examiner

**Interlocal Community Action  
Program, Inc.**



**Financial Statements  
For The Years Ended  
December 31, 2020 and 2019  
(With Single Audit Section)**

COMER  NOWLING

INDUSTRY ESTABLISHED | FOCUSED ON QUALITY

*Certified Public Accountants*

**INTERLOCAL COMMUNITY ACTION PROGRAM, INC.  
FINANCIAL STATEMENTS**

**TABLE OF CONTENTS**

	<b>Page</b>
<b>INDEPENDENT AUDITOR’S REPORT .....</b>	<b>1</b>
<b>FINANCIAL STATEMENTS</b>	
Statements of Financial Position.....	3
Statements of Activities and Changes in Net Assets .....	4
Statements of Functional Expenses .....	5
Statements of Cash Flows.....	7
Notes to Financial Statements.....	8
<b>SINGLE AUDIT SECTION</b>	
Schedule of Expenditures of Federal Awards.....	16
Notes to Schedule of Expenditures of Federal Awards .....	17
Schedule of Expenditures of State and Local Awards.....	18
Summary Schedule of Prior Audit Findings .....	19
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 <i>Government Auditing Standards</i> .....	20
Independent Auditor’s Report on Compliance for Each Major Program and on Internal Control over Compliance Required by the <i>Uniform Guidance</i> .....	22
Schedule of Findings and Questioned Costs.....	24



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## INDEPENDENT AUDITOR'S REPORT

Board of Directors  
Interlocal Community Action Program, Inc.  
New Castle, Indiana

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

We have audited the accompanying financial statements of Interlocal Community Action Program, Inc. (a nonprofit organization), which comprise of the statements of financial position as of December 31, 2020 and 2019, and the related statements of activities and changes in net assets, functional expenses, and cash flows for the years then ended, and the related notes to the financial statements.

### ***Management's Responsibility for the Financial Statements***

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

### ***Auditor's Responsibility***

Our responsibility is to express an opinion on these financial statements based on our audits. We conducted our audits in accordance with auditing standards generally accepted in the United States of America. Those standards require that we plan and perform the audit 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 the entity's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

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

## ***Opinion***

In our opinion, the financial statements referred to above present fairly, in all material respects, the financial position of Interlocal Community Action Program, Inc. as of December 31, 2020 and 2019, and the changes in its net assets and its cash flows for the years then ended in accordance with accounting principles generally accepted in the United States of America.

## **Other Matters**

Our audits were conducted for the purpose of forming an opinion on the financial statements of Interlocal Community Action Program, Inc. 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. The accompanying schedule of expenditures for state and local awards, as required by the Indiana State Board of Accounts, 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 information is fairly stated in all material respects in relation to the financial statements as a whole.

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

In accordance with *Government Auditing Standards*, we have also issued our report dated August 13, 2021 on our consideration of Interlocal Community Action Program, Inc.'s internal control over financial reporting and our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is to describe the scope of our testing of internal control over financial reporting or on compliance and the results of that testing, and not to provide an opinion on the internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* and should be read in conjunction with this report in considering the results of our audit.

*Comer, Nowling And Associates, P.C.*

Comer, Nowling And Associates, P.C.  
Indianapolis, Indiana  
August 13, 2021

**INTERLOCAL COMMUNITY ACTION PROGRAM, INC.**  
**STATEMENTS OF FINANCIAL POSITION**  
**DECEMBER 31, 2020 AND 2019**

<b>ASSETS</b>		<b>2020</b>	<b>2019</b>
		<u>          </u>	<u>          </u>
<b>CURRENT ASSETS:</b>			
Cash	\$	704,934	\$ 741,973
Grants receivable		940,834	864,602
Accounts receivable		187	891
Prepaid expenses		112,567	21,166
Inventory		3,335	6,570
Total current assets		<u>1,761,857</u>	<u>1,635,202</u>
<b>FIXED ASSETS (net of accumulated depreciation)</b>		<u>754,568</u>	<u>830,129</u>
Total assets	\$	<u><u>2,516,425</u></u>	\$ <u><u>2,465,331</u></u>
 <b>LIABILITIES AND UNRESTRICTED NET ASSETS</b>  			
<b>CURRENT LIABILITIES:</b>			
Accounts payable	\$	43,809	\$ 80,069
Accrued salaries and taxes		127,236	96,196
Accrued PTO		88,600	83,739
Other accrued expenses		3,800	3,800
Current portion of long-term debt		19,956	19,089
Total current liabilities		<u>283,401</u>	<u>282,893</u>
 <b>LONG-TERM DEBT:</b>			
Notes payable less current portion		<u>65,344</u>	<u>85,267</u>
 <b>NET ASSETS:</b>			
Without donor restriction		2,117,185	1,980,231
With donor restriction		<u>50,495</u>	<u>116,940</u>
Total net assets		<u>2,167,680</u>	<u>2,097,171</u>
Total liabilities and net assets	\$	<u><u>2,516,425</u></u>	\$ <u><u>2,465,331</u></u>

See accompanying notes to financial statements.

**INTERLOCAL COMMUNITY ACTION PROGRAM, INC.  
STATEMENTS OF ACTIVITIES AND CHANGES IN NET ASSETS  
FOR THE YEARS ENDED DECEMBER 31, 2020 AND 2019**

	<u>Without Donor Restriction</u>	<u>With Donor Restriction</u>	<u>2020</u>	<u>Without Donor Restriction</u>	<u>With Donor Restriction</u>	<u>2019</u>
<b>REVENUE AND OTHER SUPPORT</b>						
Grant and contract income	\$ 11,304,789	\$ 50,000	\$ 11,354,789	\$ 14,662,877	\$ 55,550	\$ 14,718,427
Interest income	927	-	927	3,669	-	3,669
Miscellaneous income	77,429	-	77,429	147,416	-	147,416
In-kind revenue	137,494	-	137,494	201,828	-	201,828
Total revenue and other support before net assets released from restrictions	11,520,639	50,000	11,570,639	15,015,790	55,550	15,071,340
Net assets released from restrictions	116,445	(116,445)	-	30,405	(30,405)	-
Total revenue and other support	<u>11,637,084</u>	<u>(66,445)</u>	<u>11,570,639</u>	<u>15,046,195</u>	<u>25,145</u>	<u>15,071,340</u>
<b>EXPENSES</b>						
Head Start	2,456,741	-	2,456,741	2,616,894	-	2,616,894
Energy Assistance	5,500,381	-	5,500,381	8,524,718	-	8,524,718
Health Services	473,370	-	473,370	495,622	-	495,622
Weatherization	526,666	-	526,666	1,019,069	-	1,019,069
Housing	1,321,354	-	1,321,354	1,162,682	-	1,162,682
Senior Services	350,641	-	350,641	426,223	-	426,223
Other Programs	141,470	-	141,470	262,419	-	262,419
Administrative and general	729,507	-	729,507	525,562	-	525,562
Total expenses	<u>11,500,130</u>	<u>-</u>	<u>11,500,130</u>	<u>15,033,189</u>	<u>-</u>	<u>15,033,189</u>
<b>NET INCREASE IN NET ASSETS</b>	<u>136,954</u>	<u>(66,445)</u>	<u>70,509</u>	<u>13,006</u>	<u>25,145</u>	<u>38,151</u>
<b>NET ASSETS - BEGINNING OF YEAR</b>	<u>1,980,231</u>	<u>116,940</u>	<u>2,097,171</u>	<u>1,967,225</u>	<u>91,795</u>	<u>2,059,020</u>
<b>NET ASSETS - END OF YEAR</b>	<u>\$ 2,117,185</u>	<u>\$ 50,495</u>	<u>\$ 2,167,680</u>	<u>\$ 1,980,231</u>	<u>\$ 116,940</u>	<u>\$ 2,097,171</u>

See accompanying notes to financial statements

**INTERLOCAL COMMUNITY ACTION PROGRAM, INC.**  
**STATEMENT OF FUNCTIONAL EXPENSES**  
**FOR THE YEAR ENDED DECEMBER 31, 2020**

<b>EXPENSES</b>	<u>Head Start</u>	<u>Energy Assistance</u>	<u>Health Services</u>	<u>Weatherization</u>	<u>Housing</u>	<u>Senior Services</u>	<u>Other Programs</u>	<u>Total Services</u>	<u>Management and General</u>	<u>2020 Totals</u>
Personnel	\$ 1,857,691	\$ 491,304	\$ 395,664	\$ 286,406	\$ 108,553	\$ 143,608	\$ 69,593	\$ 3,352,819	\$ 349,556	\$ 3,702,375
Occupancy	77,860	54,058	36,062	17,804	17,763	6,451	3,826	213,824	66,696	280,520
Telephone/postage	16,471	30,873	5,686	2,931	5,798	4,139	1,921	67,819	27,054	94,873
Contractual/professional	79,163	25,331	5,048	5,784	3,327	12,851	599	132,103	67,929	200,032
Materials/supplies	77,933	19,460	17,546	7,232	10,975	7,988	6,585	147,719	27,810	175,529
Equipment purchases/maintenance	3,840	32,408	-	39,091	3,203	563	33,971	113,076	320	113,396
Travel	40,183	2,165	817	13,435	260	3,752	676	61,288	5,358	66,646
Insurance	11,280	3,961	1,017	35,723	5,124	1,846	116	59,067	8,044	67,111
Employee development	(25)	195	102	1,651	-	15,751	-	17,674	7,396	25,070
Client assistance	117,646	4,828,316	(204)	115,898	1,155,665	-	2,372	6,219,693	134,747	6,354,440
Stipends	-	-	-	-	-	130,165	-	130,165	650	130,815
Printing	2,048	3,854	513	711	40	849	1,520	9,535	7,499	17,034
Miscellaneous expenses	52,933	8,456	11,119	-	10,646	4,902	17,402	105,458	113,149	218,607
Depreciation expense	-	-	-	-	-	-	-	-	75,561	75,561
In-kind expense	119,718	-	-	-	-	17,776	-	137,494	-	137,494
Interest expense	-	-	-	-	-	-	2,889	2,889	-	2,889
<b>Total expenses reported by function before allocated costs adjustments</b>	<u>2,456,741</u>	<u>5,500,381</u>	<u>473,370</u>	<u>526,666</u>	<u>1,321,354</u>	<u>350,641</u>	<u>141,470</u>	<u>10,770,623</u>	<u>891,769</u>	<u>11,662,392</u>
Allocated costs to programs:										
Occupancy	-	-	-	-	-	-	-	-	(106,811)	(106,811)
Printing	-	-	-	-	-	-	-	-	(5,721)	(5,721)
Data processing	-	-	-	-	-	-	-	-	(28,656)	(28,656)
Automation	-	-	-	-	-	-	-	-	(21,074)	(21,074)
<b>Total expenses reported by function after allocated costs adjustments</b>	<u>\$ 2,456,741</u>	<u>\$ 5,500,381</u>	<u>\$ 473,370</u>	<u>\$ 526,666</u>	<u>\$ 1,321,354</u>	<u>\$ 350,641</u>	<u>\$ 141,470</u>	<u>\$ 10,770,623</u>	<u>\$ 729,507</u>	<u>\$ 11,500,130</u>

See accompanying notes to financial statements.

**INTERLOCAL COMMUNITY ACTION PROGRAM, INC.**  
**STATEMENT OF FUNCTIONAL EXPENSES**  
**FOR THE YEAR ENDED DECEMBER 31, 2019**

<b>EXPENSES</b>	<b>Head Start</b>	<b>Energy Assistance</b>	<b>Health Services</b>	<b>Weatherization</b>	<b>Housing</b>	<b>Senior Services</b>	<b>Other Programs</b>	<b>Total Services</b>	<b>Management and General</b>	<b>2019 Totals</b>
Personnel	\$ 1,803,758	\$ 629,718	\$ 361,769	\$ 492,477	\$ 105,822	\$ 143,992	\$ 138,407	\$ 3,675,943	\$ 239,837	\$ 3,915,780
Occupancy	79,689	63,807	45,634	22,504	22,256	7,346	10,681	251,917	52,677	304,594
Telephone/postage	17,717	33,188	5,884	4,557	4,088	3,719	3,575	72,728	11,352	84,080
Contractual/professional	68,758	26,049	9,368	5,627	3,881	2,911	1,868	118,462	70,089	188,551
Materials/supplies	128,123	22,415	46,565	18,539	10,112	15,803	13,174	254,731	9,393	264,124
Equipment purchases/maintenance	-	164	6,221	65,037	10,023	613	14,309	96,367	994	97,361
Travel	69,892	4,849	5,141	17,992	4,057	7,160	5,147	114,238	14,973	129,211
Insurance	9,981	3,554	558	34,641	4,922	1,348	114	55,118	6,726	61,844
Employee development	1,037	5,575	569	6,954	1,496	10,587	591	26,809	7,355	34,164
Client assistance	228,714	7,728,613	102	347,799	987,814	-	45,066	9,338,108	68,049	9,406,157
Stipends	-	-	-	-	-	156,163	-	156,163	-	156,163
Printing	6,297	4,272	955	1,770	318	1,325	534	15,471	8,068	23,539
Miscellaneous expenses	60,120	2,514	12,856	1,172	7,893	14,236	24,730	123,521	120,450	243,971
Depreciation expense	-	-	-	-	-	-	-	-	76,648	76,648
In-kind expense	142,808	-	-	-	-	61,020	-	203,828	-	203,828
Interest expense	-	-	-	-	-	-	4,223	4,223	-	4,223
<b>Total expenses reported by function before allocated costs adjustments</b>	<b>2,616,894</b>	<b>8,524,718</b>	<b>495,622</b>	<b>1,019,069</b>	<b>1,162,682</b>	<b>426,223</b>	<b>262,419</b>	<b>14,507,627</b>	<b>686,611</b>	<b>15,194,238</b>
<b>Allocated costs to programs:</b>										
Occupancy	-	-	-	-	-	-	-	-	(103,936)	(103,936)
Printing	-	-	-	-	-	-	-	-	(10,551)	(10,551)
Data processing	-	-	-	-	-	-	-	-	(25,955)	(25,955)
Automation	-	-	-	-	-	-	-	-	(20,607)	(20,607)
<b>Total expenses reported by function after allocated costs adjustments</b>	<b>\$ 2,616,894</b>	<b>\$ 8,524,718</b>	<b>\$ 495,622</b>	<b>\$ 1,019,069</b>	<b>\$ 1,162,682</b>	<b>\$ 426,223</b>	<b>\$ 262,419</b>	<b>\$ 14,507,627</b>	<b>\$ 525,562</b>	<b>\$ 15,033,189</b>

See accompanying notes to financial statements.

**INTERLOCAL COMMUNITY ACTION PROGRAM, INC.  
STATEMENTS OF CASH FLOWS  
FOR THE YEARS ENDED DECEMBER 31, 2020 AND 2019**

<b>CASH FLOWS FROM OPERATING ACTIVITIES:</b>	<b><u>2020</u></b>	<b><u>2019</u></b>
Change in net assets	\$ 70,509	\$ 38,151
Adjustments to reconcile increase (decrease) in net assets to net cash provided by operating activities:		
Depreciation	75,561	76,648
Increase (decrease) in cash from changes in:		
Grants receivable	(76,232)	18,353
Accounts receivable	704	(891)
Prepaid expenses	(91,401)	2,741
Inventory	3,235	(1,007)
Accounts payable	(36,260)	(11,248)
Accrued salaries and taxes	31,040	10,524
Accrued vacation	4,861	6,049
Net cash provided by (used in) operating activities	<u>(17,983)</u>	<u>139,320</u>
<b>CASH FLOWS FROM FINANCING ACTIVITIES:</b>		
Payments on long-term debt	<u>(19,056)</u>	<u>(13,633)</u>
Net cash provided by (used in) financing activities	<u>(19,056)</u>	<u>(13,633)</u>
<b>CASH FLOWS FROM INVESTING ACTIVITIES:</b>		
Purchase of property and equipment	<u>-</u>	<u>(27,311)</u>
Net cash provided by (used in) investing activities	<u>-</u>	<u>(27,311)</u>
<b>NET INCREASE (DECREASE) IN CASH</b>	<b>(37,039)</b>	<b>98,376</b>
<b>CASH, BEGINNING OF YEAR</b>	<b><u>741,973</u></b>	<b><u>643,597</u></b>
<b>CASH, END OF YEAR</b>	<b><u>\$ 704,934</u></b>	<b><u>\$ 741,973</u></b>
<b>Supplemental Disclosures of Cash Flow Information:</b>		
Cash paid during the year for interest	<u>\$ 4,258</u>	<u>\$ 4,223</u>

See accompanying notes to financial statements.

**INTERLOCAL COMMUNITY ACTION PROGRAM, INC.**  
**NOTES TO FINANCIAL STATEMENTS**  
**DECEMBER 31, 2020 AND 2019**

**NOTE 1 – NATURE OF OPERATIONS AND SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES**

**NATURE OF OPERATIONS**

Interlocal Community Action Program, Inc. (the “Organization”), a Community Action Agency, was established in 1965, as an Indiana not-for-profit corporation to serve the residents of Delaware, Fayette, Hancock, Henry, Madison, Rush and Wayne counties in Indiana. The headquarters of the Organization is located in New Castle, Indiana. The Organization is governed by a volunteer board of directors composed of representatives of the low-income community, representatives of local organizations, and County Commissioners or their representatives from each county. Advisory and policy councils serve to guide the various programs administered by the Organization. The primary goal of Interlocal Community Action Program, Inc. is to provide the planning and development of programs that will intervene at critical points in the cause of poverty and will enable families and individuals to become more self-sufficient. The Organization provides continuing research related to the problems of poverty and provides coordination for community efforts focused on poverty and community development. Programs and services offered by the Organization provide opportunities for almost all age groups, particularly those who are low-income and meet program guidelines.

**BASIS OF ACCOUNTING**

The accompanying financial statements of the Organization have been prepared on the accrual basis of accounting and, accordingly, reflect all significant receivables, payables, and other liabilities.

**INCOME TAX STATUS**

The Organization is exempt from federal income tax under Section 501(c)(3) of the Internal Revenue Code. In addition, the Organization qualifies for the charitable contribution deduction under Section 170(b)(1)(A) and has been classified as an organization that is not a private foundation under Section 509(a)(2).

The Organization recognizes a tax benefit only if it is more likely than not the tax position would be sustained in a tax examination, with a tax examination being presumed to occur. The amount recognized will be the largest amount of tax benefit that is greater than 50% likely of being realized on examination. For tax positions not meeting the more-likely-than-not test, no tax benefit will be recorded. Those tax positions include the Organization maintaining their tax-exempt status and the taxability of any unrelated business income. With few exceptions, the Organization is generally no longer subject to examination by taxing authorities for years before December 31, 2017.

**INTERLOCAL COMMUNITY ACTION PROGRAM, INC.**  
**NOTES TO FINANCIAL STATEMENTS**  
**DECEMBER 31, 2020 AND 2019**

**NOTE 1 – NATURE OF OPERATIONS AND SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES – (continued)**

**FINANCIAL STATEMENT PRESENTATION**

Financial statement presentation follows the recommendations of the Financial Accounting Standards Board. Per the applicable standards, Interlocal Community Action Program, Inc. is required to report information regarding its financial position and activities according to two classes of net assets: net assets without donor restrictions and net assets with donor restrictions. A description of the net asset classes follows:

*Net assets without donor restrictions* represent the portion of net assets of Interlocal Community Action Program, Inc. that is not subject to donor-imposed restrictions. Net assets without donor restrictions include expendable funds available for the support of the Organization. Board designated net assets are net assets without donor restrictions with self-imposed designations by action of the governing board.

*Net assets with donor restrictions* represent contributions and other inflows of assets whose use by Interlocal Community Action Program, Inc. is limited by donor-imposed stipulations that either expire by passage of time, can be fulfilled and removed by actions of Interlocal Community Action Program, Inc. pursuant to those stipulations, or net assets that must be held in perpetuity.

*Net assets with donor restrictions* also include, pursuant to Indiana law, cumulative appreciation and reinvested gains on net assets with donor restrictions that are held in perpetuity, which have not been appropriated by the Board of Directors.

**REVENUE RECOGNITION**

The majority of the Organization's revenue is earned under cost-reimbursement awards from governmental agencies. Revenues are recognized under such awards when costs allowable under the terms of the awards are incurred. Advances received in excess of allowable costs are reported as liabilities. Fees for services are recognized as revenue when the services are substantially performed. Fees received in advance of substantial performance are reported as liabilities. Deposits received from customers prior to the date of the performance of services are recorded as deferred revenue.

The Organization reports gifts of cash and other assets as restricted support 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, net assets with donor restrictions are reclassified to net assets without donor restrictions and reported in the statements of activities as net assets released from restrictions. If a restriction is fulfilled in the same time period in which the contribution is received, the Organization reports the support as net assets without donor restrictions.

**INTERLOCAL COMMUNITY ACTION PROGRAM, INC.**  
**NOTES TO FINANCIAL STATEMENTS**  
**DECEMBER 31, 2020 AND 2019**

**NOTE 1 – NATURE OF OPERATIONS AND SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES – (continued)**

**REVENUE RECOGNITION – (continued)**

Fees for rent and other contract revenues are recognized at a point in time. Rents are due at the beginning of the month and are considered earned by month's end. No prepaid rents were deferred from revenue recognition as of December 31, 2020 and 2019.

**GOVERNMENT GRANTS**

Support funded by grants is recognized as the Organization performs the contracted services under grant agreements. Grant revenue is recognized as earned as the eligible expenses are incurred. Grant expenditures are subject to audit and acceptance by the granting agency and, as a result of such audit, adjustments could be required. Amounts required prior to expenditures being incurred are reflected as refundable advances on the Statement of Financial Position.

**CONTRIBUTED SERVICES**

Contributions of services are recognized as revenue at their estimated fair value only when the services received create or enhance non-financial assets or require specialized skills possessed by the individuals providing the service and the service would typically need to be purchased if not donated.

**IN-KIND CONTRIBUTIONS**

The Organization receives in-kind contributions from various donors. It is the policy of the Organization to record the estimated fair market value of certain in-kind donations as an expense in its financial statements, and similarly increase revenue and support by the same amount. For the years ended December 31, 2020 and 2019, this adjustment amounted to \$137,494 and \$201,828, and is included in revenue and support on the Statements of Activities and Changes in Net Assets.

The Organization has recorded in-kind contribution for professional services on the Statement of Activities and Changes in Net Assets. The Organization is required by Generally Accepted Accounting Principles to only report contributions of services received that create or enhance a non-financial asset or require specialized skills by the individual possessing those skills and would typically need to be purchased if not provided by donation be recorded. These requirements are different from the in-kind requirements of the Organization's grant funding sources.

During the years December 31, 2020 and 2019, the Organization also received other in-kind contribution totaling \$187,175 and \$426,960, respectively, related to its Head Start program which includes services from non-professional volunteers during 2020, which are not recorded in the Statement of Activities and Changes in Net Assets.

**CASH AND CASH EQUIVALENTS**

For purposes of the Statements of Cash Flows, the Organization considers all unrestricted highly liquid investments with an initial maturity of three months or less to be cash equivalents.

**INTERLOCAL COMMUNITY ACTION PROGRAM, INC.**  
**NOTES TO FINANCIAL STATEMENTS**  
**DECEMBER 31, 2020 AND 2019**

**NOTE 1 – NATURE OF OPERATIONS AND SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES – (continued)**

**GRANTS RECEIVABLE AND ALLOWANCE FOR DOUBTFUL ACCOUNTS**

The grants receivable represent amounts the agency has filed claims for the year end and were awaiting payment. A substantial majority of receivables are due from government sources. The amount deemed uncollectible is zero. Therefore, no allowance is considered necessary.

**INVENTORIES**

Inventories, which consist primarily of supplies to be used for programs, are valued at the lower of cost or market. Cost is determined on the first-in, first-out method. Donated items are recorded at estimated fair value at the date of donation.

**PROPERTY AND EQUIPMENT**

The Organization follows the practice of capitalizing all expenditures in excess of \$5,000 for property and equipment at cost; the fair value of donated fixed assets is similarly capitalized. Depreciation is provided using the straight-line method over estimated useful lives of five to forty years. The following is a summary of the lives for each class of asset:

Buildings	40 Years
Building Components	40 Years
Building Improvements	10-40 Years
Vehicles and equipment	5-10 Years

For the years ended December 31, 2020 and 2019, depreciation expense totaled \$75,561 and \$76,648.

**ACCOUNTING FOR IMPAIRMENT**

*Accounting for the Impairment or Disposal of Long-Lived Assets* guidance requires that long-lived assets and certain identifiable intangibles held and used by an entity be reviewed for impairment whenever events or changes in circumstances indicate that the carrying amount of an asset may not be recoverable. This guidance has not materially affected the Organization's net change in unrestricted net assets, statement of financial position or statement of cash flows.

**USE OF ESTIMATES**

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

Management uses estimates and assumptions in preparing financial statements. Those estimates and assumptions affect the reported amounts of assets and liabilities, the disclosure of contingent assets and liabilities, and the reported revenues and expenses.

**INTERLOCAL COMMUNITY ACTION PROGRAM, INC.**  
**NOTES TO FINANCIAL STATEMENTS**  
**DECEMBER 31, 2020 AND 2019**

**NOTE 1 – NATURE OF OPERATIONS AND SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES – (continued)**

**COST ALLOCATION**

The Organization allocates costs to benefiting programs using various allocation methods, depending on the type of cost being allocated. Allocated costs are those costs incurred for the common benefit of all agency programs, which cannot be readily identified with a final cost objective. The Organization's cost allocation methods are as follows:

*Personnel:* Agency personnel with multiple program duties (Executive Director, Fiscal Officer, financial assistants, etc.) record the time they spend working on specific programs on their time sheets. The time specifically identifiable to a particular program is charged to that program. The time spent on general agency matters is charged to programs using a percentage based on the direct labor charged to programs.

*Supplies:* All supplies are inventoried and signed out to specific programs when needed. The supplies are expensed to specific programs monthly on a first-in, first-out basis.

*Occupancy Costs:* Space costs (maintenance costs, supplies, depreciation, etc.) are allocated based on the number of square feet of space each program occupies. Space occupied by administrative staff is allocated based upon the allocation of the administrative staff's time.

*Copy Costs:* A record is maintained of copies made for each program. Copy costs are charged monthly to programs based upon the number of copies made.

*Insurance:* Insurance is allocated to benefiting programs depending on the equipment, space or number of employees covered by the insurance.

*Other Joint Costs:* Other joint costs (telephone, computer usage, etc.) are allocated to agency programs based upon usage by each program.

**SUBSEQUENT EVENTS**

Subsequent events have been evaluated through August 13, 2021, which is the date the financial statements were available to be issued.

**INTERLOCAL COMMUNITY ACTION PROGRAM, INC.**  
**NOTES TO FINANCIAL STATEMENTS**  
**DECEMBER 31, 2020 AND 2019**

**NOTE 1 – NATURE OF OPERATIONS AND SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES – (continued)**

**RECENT ACCOUNTING PRONOUNCEMENTS**

Leases

In February 2016, FASB issued ASU 2016-02, *Leases (Topic 842)*. The guidance in this ASU supersedes the leasing guidance in Topic 840, *Leases*. Under the new guidance, lessees are required to recognize lease assets and lease liabilities on the statement of financial position for all leases with terms longer than 12 months. Leases will be classified as either finance or operating, with classification affecting the pattern of expense recognition in the statement of activities. The new standard is effective for fiscal years beginning after December 15, 2021. A modified retrospective transition approach is required for lessees for capital and operating leases existing at, or entered into after, the beginning of the earliest comparative period presented in the financial statements, with certain practical expedients available. The Organization is currently evaluating the impact the adoption of this guidance will have on the financial statements.

**NOTE 2 – CONCENTRATION OF CREDIT RISK**

The Organization maintains cash balances at various financial institutions, where deposits are FDIC insured up to \$250,000. The uninsured balance in the Organization’s bank account was \$563,375 and \$500,323, respectively, at December 31, 2020 and 2019.

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

**NOTE 3 – PROPERTY AND EQUIPMENT**

Property and equipment consist of the following at December 31:

	<u>2020</u>	<u>2019</u>
Land	\$ 50,000	\$ 50,000
Buildings	729,176	729,176
Equipment	783,539	783,539
Rose Court Land	29,000	29,000
Rose Court Building	1,201,858	1,201,858
Rose Court Equipment	872	872
	<hr/>	<hr/>
	2,794,445	2,794,445
Less: accumulated depreciation	<u>(2,039,877)</u>	<u>(1,964,316)</u>
	<hr/> <u>\$ 754,568</u>	<hr/> <u>\$ 830,129</u>

**INTERLOCAL COMMUNITY ACTION PROGRAM, INC.  
NOTES TO FINANCIAL STATEMENTS  
DECEMBER 31, 2020 AND 2019**

**NOTE 4 – DEBT**

During 2014 the Organization obtained an \$185,000 note loan from Star Financial Bank. The interest rate was 3.77% with monthly payments of principal and interest at \$1,859. The note matured November 1, 2019. The Organization refinanced the loan December 2019. The interest rate is 4.45% with monthly payments of principal and interest at \$1,946. The new note now matures December 1, 2024. The note is secured by real estate. The loan balance as of December 31, 2020 was \$85,300.

The future maturities of long-term debt are as follows for the years ended December 31:

<u>Year</u>	<u>Amount</u>
2021	\$ 19,956
2022	20,863
2023	21,810
2024	22,671
2025	-
Thereafter	-
	\$ 85,300

**NOTE 5 – NET ASSETS WITH DONOR RESTRICTIONS**

Net assets with donor restrictions consists of the following for the years ended December 31:

	<u>2020</u>	<u>2019</u>
BEED Funds	\$ 38,890	\$ 38,890
Energy Education	-	78,050
Clinic Support	11,605	-
	\$ 50,495	\$ 116,940

**NOTE 6 – RETIREMENT PLAN**

Interlocal Community Action Program, Inc. maintains a Section 401(k) Plan for their employees, who work at least 20 hours per week. Employees can generally defer a portion of their gross salary into the plan. The employer made contributions to the plan of \$79,220 and \$74,364, respectively, for the years ended December 31, 2020 and 2019.

**INTERLOCAL COMMUNITY ACTION PROGRAM, INC.**  
**NOTES TO FINANCIAL STATEMENTS**  
**DECEMBER 31, 2020 AND 2019**

**NOTE 7 – COMMITMENTS AND CONTINGENCIES**

In prior years, the Organization received a grant related to its low-income tax credit partnership. This grant was received in 2000 from the Indiana Housing Finance Authority (IHFA) under the HOME Investment Partnership Program (HOME) in the amount of \$360,000. The IHFA HOME grant has compliance commitments for 30 years. Failure to meet the requirements under this grant for the specified time period could result in an obligation to repay the grant to the grantor.

**NOTE 8 – INFORMATION ON LIQUIDITY**

The financial assets per the financial statements for Interlocal Community Action Program, Inc. consist of cash and grants and accounts receivable. Certain assets subject to donor restrictions are not available for general expenditure. The Organization has no board designated net assets.

	2020	2019
Cash	\$ 704,934	\$ 741,973
Grants and accounts receivable	941,021	865,493
Total financial assets	1,645,955	1,607,466
Less assets with donor restrictions	(50,495)	(116,940)
Financial assets available for cash needs for general expenditures within one year	\$ 1,595,460	\$ 1,490,526

**SINGLE AUDIT SECTION**

**INTERLOCAL COMMUNITY ACTION PROGRAM, INC.  
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS  
FOR THE YEAR ENDED DECEMBER 31, 2020**

<b>FEDERAL GRANTOR AGENCY Pass-Through Agency Program Title</b>	<b>Federal CFDA Number</b>	<b>Grant or Identifying Number</b>	<b>Grant Award (dollars \$)</b>	<b>Federal Expenditures</b>
<b>U.S. Department of Agriculture</b>				
Passed through the Indiana State Department of Health:				
Women Infants and Children	10.557	40010557WICAD20	450,484	\$ 303,003
Women Infants and Children	10.557	40010557WPCG020	23,516	16,387
Women Infants and Children	10.557	40010557WICAD20	430,127	99,036
Women Infants and Children	10.557	40010557WPCG021	28,141	6,184
				<u>424,610</u>
Passed through the Indiana Department of Education:				
Child and Adult Care Food Program	10.558	1330052	N/A	101,036
<b>Total Department of Agriculture</b>				<u>525,646</u>
<b>U.S. Department of Housing and Urban Development</b>				
Passed through the Indiana Housing & Community Development Authority:				
Section 8 Housing Choice Vouchers	14.871	N/A	N/A	1,256,176
Passed through the Indiana Community Action Association:				
CDBG Supplemental Disaster Appropriation II	14.228	LCAP-018-014	300,000	1,132
<b>Total Department of Housing and Urban Development</b>				<u>1,257,308</u>
<b>U.S. Department of Energy</b>				
Passed through the Indiana Housing & Community Development Authority:				
Weatherization Assistance for Low-income Persons	81.042	WX-019-014	457,874	93,097
Weatherization Assistance for Low-income Persons	81.042	WX-020-014	470,610	146,824
				<u>239,921</u>
<b>U.S. Department of Health and Human Services</b>				
Direct Program:				
Head Start	93.600	05CH8437-05	2,193,264	384,876
Head Start	93.600	05CH8437-06	739,130	666,857
Head Start	93.600	05CH011598-01	1,877,062	1,183,618
Head Start (CARES)	93.600	05CH011598-01 C3	219,702	N/A
				<u>2,235,351</u>
Passed through the Indiana Housing & Community Development Authority:				
Low-income Home Energy Assistance	93.568	LI-020-014	7,115,372	3,074,989
Low-income Home Energy Assistance	93.568	LI-021-014	7,098,275	2,521,647
Low-income Home Energy Assistance (CARES)	93.568	LI-CV-020-014	1,598,143	3,309
Low-income Home Energy Assistance	93.568	WL-020-014	394,591	196,840
Low-income Home Energy Assistance	93.568	WL-021-014	381,208	33,382
Community Services Block Grant	93.569	CS-019-CO-014	556,123	373,280
Community Services Block Grant	93.569	CS-020-014	553,711	283,034
Community Services Block Grant (CARES)	93.569	CS-CV-020-014	758,683	18,549
				<u>6,505,030</u>
<b>Total Department of Health and Human Services</b>				<u>8,740,381</u>
<b>Corporation for National and Community Service</b>				
Direct Program:				
Retired and Senior Volunteer Program	94.002	18SRNIN006-2	47,500	21,706
Retired and Senior Volunteer Program	94.002	18SRNIN006-3	47,500	29,382
Foster Grandparent Program	94.011	19SFNIN002-1	265,392	49,660
Foster Grandparent Program	94.011	19SFNIN002-2	286,931	193,974
				<u>294,722</u>
<b>Total Expenditures of Federal Awards</b>				<u>\$ 11,057,978</u>

**INTERLOCAL COMMUNITY ACTION PROGRAM, INC.  
NOTES TO SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS  
FOR THE YEAR ENDED DECEMBER 31, 2020**

**Note 1 – Basis of Presentation**

The accompanying Schedule of Expenditures of Federal Awards includes the federal grant activity of Interlocal Community Action Program, Inc. and 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 - 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 Title 2 U.S. *Code of Federal Regulations* (CFR) Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards*, wherein certain types of expenditures are not allowable or are limited as to reimbursement. Pass-through entity identifying numbers are presented where available.

**Note 3 – Energy Assistance Payments**

The Energy Assistance Payments expenditures under CFDA Number 93.568 include \$4,824,663 of energy assistance payments that were disbursed by the Indiana Housing and Community Development Authority on behalf of the Organization during the year ended December 31, 2020.

**Note 4 – Indirect Cost Rate**

Interlocal Community Action Program, Inc. has elected not to use the 10% indirect cost rate allowed under Uniform Guidance.

**INTERLOCAL COMMUNITY ACTION PROGRAM, INC.  
SCHEDULE OF EXPENDITURES OF STATE AND LOCAL AWARDS  
FOR THE YEAR ENDED DECEMBER 31, 2020**

<b>GRANTOR AGENCY Pass-Through Agency Program Title</b>	<b>Grant or Identifying Number</b>	<b>Grant Awards (dollars \$)</b>	<b>State and Local Expenditures</b>
Passed through the Indiana Housing & Community Development Authority: Low-income Home Energy Assistance	WS-020-014	44,689	<u>19,349</u>
<b>Total Expenditures of State and Local Awards</b>			<u><u>\$ 19,349</u></u>

**INTERLOCAL COMMUNITY ACTION PROGRAM, INC.  
SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS  
FOR THE YEAR ENDED DECEMBER 31, 2020**

**Section II – Financial Statement Findings**

There were no financial statement findings for the year ended December 31, 2019.

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

There were no federal award findings for the year ended December 31, 2019



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**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  
Interlocal Community Action Program, Inc.

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 Interlocal Community Action Program, Inc. (a nonprofit organization), which comprise the statement of financial position as of December 31, 2020, and the related statements of activities and 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 13, 2021.

**Internal Control over Financial Reporting**

In planning and performing our audit of the financial statements, we considered Interlocal Community Action Program, Inc.'s internal control over financial reporting (internal control) to determine the audit procedures that are appropriate in the circumstances for the purpose of expressing our opinion on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of Interlocal Community Action Program, Inc.'s internal control. Accordingly, we do not express an opinion on the effectiveness of the organization'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 organization'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.

## **Compliance and Other Matters**

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

*Comer, Nowling And Associates, P.C.*

Comer, Nowling And Associates, P.C.

Indianapolis, Indiana

August 13, 2021



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

To the Board of Directors  
Interlocal Community Action Program, Inc.

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

We have audited Interlocal Community Action Program, Inc.'s compliance with the types of compliance requirements described in the *OMB Compliance Supplement* that could have a direct and material effect on each of Interlocal Community Action Program, Inc.'s major federal programs for the year ended December 31, 2020. Interlocal Community Action Program, Inc.'s major federal programs are identified in the summary of auditor's results section of the accompanying schedule of findings and questioned costs.

***Management's Responsibility***

Management is responsible for compliance with the requirements of laws, regulations, contracts, and grants applicable to its federal programs.

***Auditor's Responsibility***

Our responsibility is to express an opinion on compliance for each of Interlocal Community Action Program, Inc.'s major federal programs based on our audit of the types of compliance requirements referred to above. We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; and the audit requirements of Title 2 U.S. *Code of Federal Regulations* (CFR) Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). Those standards and the Uniform Guidance require that we plan and perform the audit to obtain reasonable assurance about whether noncompliance with the types of compliance requirements referred to above that could have a direct and material effect on a major federal program occurred. An audit includes examining, on a test basis, evidence about Interlocal Community Action Program, Inc.'s compliance with those requirements and performing such other procedures as we considered necessary in the circumstances.

We believe that our audit provides a reasonable basis for our opinion on compliance for each major federal program. However, our audit does not provide a legal determination of Interlocal Community Action Program, Inc.'s compliance.

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

In our opinion, Interlocal Community Action Program, 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 December 31, 2020.

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

Management of Interlocal Community Action Program, Inc. is responsible for establishing and maintaining effective internal control over compliance with the types of compliance requirements referred to above. In planning and performing our audit of compliance, we considered Interlocal Community Action Program, Inc.'s internal control over compliance with the types of requirements that could have a direct and material effect on each major federal program to determine the auditing procedures that are appropriate in the circumstances for the purpose of expressing an opinion on compliance for each major federal program and to test and report on internal control over compliance in accordance with the Uniform Guidance, but not for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, we do not express an opinion on the effectiveness of Interlocal Community Action Program, Inc.'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. 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.

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.

***Comer, Nowling And Associates, P.C.***

Comer, Nowling And Associates, P.C.  
Indianapolis, Indiana  
August 13, 2021

**INTERLOCAL COMMUNITY ACTION PROGRAM, INC.  
SCHEDULE OF FINDINGS AND QUESTIONED COSTS  
FOR THE YEAR ENDED DECEMBER 31, 2020**

**Section I – Summary of Auditor’s Results**

**Financial Statements**

Type of auditor’s report issued: Unmodified

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**

Internal control over major programs:

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

Type of auditor’s report issued: Unmodified

Any audit findings disclosed required to be reported in  
Accordance with 2 CFR section 200.516(a) Yes  No

Programs tested as major programs:

<u>CFDA Number</u>	<u>Name of Federal Program or Cluster</u>
81.042	U.S. Dept. of Energy – Weatherization Assistance for Low-income Persons
93.568	U.S. Dept. of Health and Human Services – Low-income Home Energy Assistance

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

Auditee qualified as low-risk auditee? Yes  No

**INTERLOCAL COMMUNITY ACTION PROGRAM, INC.  
SCHEDULE OF FINDINGS AND QUESTIONED COSTS – (CONTINUED)  
FOR THE YEAR ENDED DECEMBER 31, 2020**

**Section II – Financial Statement Findings**

There were no financial statement findings for the year ended December 31, 2020.

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

There were no federal award findings for the year ended December 31, 2020.