

ILLINOIS PUBLIC HEALTH ASSOCIATION

**AUDITED FINANCIAL STATEMENTS AND
OTHER FINANCIAL INFORMATION**

**FOR THE YEAR ENDED
JUNE 30, 2017**

Illinois Public Health Association

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Estes, Bridgewater & Ogden

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INDEPENDENT AUDITOR'S REPORT

To the Board of Directors
Illinois Public Health Association

Report on the Financial Statements

We have audited the accompanying financial statements of Illinois Public Health Association (a nonprofit organization), which comprise the statement of financial position as of June 30, 2017, and the related statements of activities, functional expenses, and cash flows for the year 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 audit. 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. 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 Illinois Public Health Association as of June 30, 2017, 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.

Other Matters

Other 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 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 January 30, 2018 on our consideration of Illinois Public Health Association's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on 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 Illinois Public Health Association's internal control over financial reporting and compliance.



Certified Public Accountants
Springfield, Illinois

January 30, 2018

Illinois Public Health Association
STATEMENT OF FINANCIAL POSITION
 June 30, 2017

Statement 1

Assets

CURRENT ASSETS

Cash and cash equivalents	\$1,358,909
Accounts receivable.....	2,064,984
Prepaid expenses.....	<u>11,606</u>
 Total current assets.....	 <u>3,435,499</u>

PROPERTY AND EQUIPMENT, less accumulated depreciation

of \$165,237 at June 30, 2017	<u>33,579</u>
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TOTAL ASSETS	<u>\$3,469,078</u>
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Liabilities and Net Assets

CURRENT LIABILITIES

Refundable advance.....	\$1,108,541
Deferred revenue	275,233
Accounts payable.....	1,017,769
Accrued payroll	<u>13,810</u>
 Total current liabilities	 <u>2,415,353</u>

NET ASSETS

Unrestricted	<u>1,053,725</u>
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TOTAL LIABILITIES AND NET ASSETS	<u>\$3,469,078</u>
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The accompanying notes are an integral part of these financial statements.

Illinois Public Health Association
STATEMENT OF ACTIVITIES
 For the Year Ended June 30, 2017

Statement 2

REVENUES

Federal financial assistance	\$1,668,206
Memberships	101,358
Continuing education and grants	3,039,238
Interest	<u>2,357</u>
 Total Revenues.....	 <u>4,811,159</u>

EXPENSES

Program Services:	
Continuing education and grants.....	4,285,002
Supporting Services:	
Management and General	<u>386,040</u>
 Total Expenses.....	 <u>4,671,042</u>

CHANGE IN NET ASSETS..... **140,117**

NET ASSETS - BEGINNING OF YEAR..... **913,608**

NET ASSETS - END OF YEAR..... **\$1,053,725**

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

Illinois Public Health Association
STATEMENT OF FUNCTIONAL EXPENSES
For the Year Ended June 30, 2017

Statement 3

	<u>Program Services</u>	<u>Supporting Services</u>	<u>Total</u>
	<u>Continuing Education and Grants</u>	<u>Management and General</u>	<u>Expenses</u>
Salaries	\$1,227,343	\$ 178,493	\$1,405,836
Payroll taxes	104,675	23,678	128,353
Employee benefits	61,256	7,527	68,783
Travel	148,442	10,356	158,798
Duplicating/printing	15,732	964	16,696
Postage and shipping	2,117	1,160	3,277
Telephone	10,253	6,644	16,897
Information systems	40,464	4,923	45,387
Office supplies	23,513	4,066	27,579
Program supplies	22,259	-	22,259
Conference supplies	15,901	-	15,901
Professional services	25,970	23,745	49,715
Internet services	6,729	2,920	9,649
Insurance	5,338	3,574	8,912
Depreciation	16,573	-	16,573
Dues and fees	98,569	7,276	105,845
Rent and utilities	46,511	46,170	92,681
Equipment rental	21,128	-	21,128
Repairs and maintenance	16,629	9,365	25,994
Refunds	5,903	-	5,903
Recognition and support	18,412	8,579	26,991
Training	88,266	-	88,266
Other	79	40	119
Consultant/contractors	468,793	3,333	472,126
HIV prevention	1,575,102	-	1,575,102
Financial fees	3,236	3,667	6,903
Legislative	-	32,499	32,499
Conferences	<u>215,809</u>	<u>7,061</u>	<u>222,870</u>
Total expenses	<u>\$4,285,002</u>	<u>\$ 386,040</u>	<u>\$4,671,042</u>

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

Illinois Public Health Association
STATEMENT OF CASH FLOWS
For the Year Ended June 30, 2017

Statement 4

CASH FLOWS FROM OPERATING ACTIVITIES:

Change in net assets.....	\$ 140,117
Adjustments to reconcile change in net assets to net cash provided by (used for) operating activities:	
Depreciation	16,573
(Increase) decrease in accounts receivable.....	(493,251)
(Increase) decrease in prepaid expenses.....	(1,745)
Increase (decrease) in accounts payable.....	66,874
Increase (decrease) in accrued payroll	(16,810)
Increase (decrease) in deferred revenue	(41,068)
Increase (decrease) in refundable advances	<u>1,063,754</u>
Net cash provided by (used for) operating activities	<u>734,444</u>

CASH FLOWS FROM INVESTING ACTIVITIES:

Purchase of equipment.....	(<u>6,000</u>)
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NET INCREASE (DECREASE) IN CASH AND CASH EQUIVALENTS	728,444
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CASH AND CASH EQUIVALENTS - BEGINNING.....	<u>630,465</u>
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CASH AND CASH EQUIVALENTS - ENDING.....	<u>\$1,358,909</u>
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The accompanying notes are an integral part of these financial statements.

Illinois Public Health Association
NOTES TO FINANCIAL STATEMENTS
For The Year Ended June 30, 2017

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Nature of Activities

Illinois Public Health Association (the Association) is a not-for-profit organization devoted exclusively to matters of public health. To accomplish this purpose the Association promotes public health in its broadest sense; promotes an understanding and an appreciation for the field of public health and its issues; promotes the highest standards of professional, technical and administrative service to the public; assumes a leadership role in the development and implementation of sound health policy; and, promotes a sense of public health community and unity among the public health disciplines.

Basis of Accounting

The financial statements have been prepared on the accrual basis of accounting in accordance with generally accepted accounting principles.

Property and Equipment

Depreciation of furniture and equipment is provided over the estimated useful lives of 5 to 7 years using the straight-line method. Acquisitions in excess of \$500 are capitalized.

According to the contracts between the Association and the funding sources, the funding sources retain a reversionary interest in the property and equipment purchased under the contract. If it is probable that the Association will be permitted to keep the assets when the arrangement terminates, property and equipment purchased in exchange transactions, in which the funding source retains a reversionary interest during the term of the arrangement, are reported as increase to unrestricted net assets and depreciated using the straight-line method over their useful lives. Management has determined that in all likelihood the Association will be allowed to retain possession of property and equipment purchased under such contracts.

Income Taxes

The Association is a not-for-profit organization and claims exemption from Federal and State income taxes under Internal Revenue Code Section 501(c)(3) and similar provisions of State income tax law. The Association is not considered to be a private foundation.

The Association's Forms 990, *Return of Organization Exempt from Income Tax*, for the years ending 2014, 2015, 2016, and 2017 are subject to examination by IRS, generally for three years after they were filed.

Functional Allocation of Expenses

The costs of providing the various programs and other activities have been summarized on a functional basis in the statement of activities. Accordingly, certain costs have been allocated among the programs and supporting services benefited.

Financial Statement Presentation

The Association is required to report information regarding its financial position and activities according to three classes of net assets: unrestricted net assets, temporarily restricted net assets, and permanently restricted net assets. The Association had only unrestricted net assets in 2017.

Illinois Public Health Association
NOTES TO FINANCIAL STATEMENTS
For The Year Ended June 30, 2017

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

Estimates

The preparation of financial statements in conformity with generally accepted accounting principles requires management to make estimates and assumptions that affect certain reported amounts and disclosures. Accordingly, actual results could differ from those estimates.

Cash and Cash Equivalents

Cash and cash equivalents consist of cash in checking, interest bearing money market accounts and certificate of deposits.

NOTE 2 – FIXED ASSETS AND DEPRECIATION

As of June 30, 2017 fixed assets consist of:

Furniture and Equipment	\$198,816
Less: accumulated depreciation	(<u>165,237</u>)
	\$ <u>33,579</u>

NOTE 3 – ACCOUNTS RECEIVABLE

Accounts receivable consist primarily of amounts due from State agencies, members and individuals attending conferences and meetings sponsored by the Association.

NOTE 4 – ALLOWANCE FOR DOUBTFUL ACCOUNTS

The Association carries its accounts receivable at cost. Because the bad debt write-offs have been minimal over the past years the Association has not established an allowance for doubtful accounts. Write-offs are charged to current year operations in the year they are deemed worthless.

NOTE 5 – OPERATING LEASE

The Association leases office space under an operating lease expiring on June 30, 2020. Minimum future rental payments under the lease are summarized as follows:

Year Ending June 30:

2018	\$ 42,060
2019	43,260
2020	<u>44,520</u>
Total	\$ <u>129,840</u>

Lease expense was \$40,920 in 2017.

Illinois Public Health Association
NOTES TO FINANCIAL STATEMENTS
For The Year Ended June 30, 2017

NOTE 6 – REFUNDABLE ADVANCES

The Association records grants as exchange transactions and are accounted for as refundable advances until related services are performed, at which time they are recognized as revenue.

NOTE 7 – CONCENTRATION OF CREDIT RISK

The total cash held by the Association at year end includes \$305,763 in monies that are not covered by insurance provided by the federal government. It is the opinion of management that the solvency of the reference financial institutions is not of particular concern at this time.

NOTE 8 – COMPENSATED ABSENCES

The Association allows the accumulation of unused sick leave up to a maximum of 90 days. Sick leave will not be paid at the time of separation. Due to its immaterial effect, no provision for sick leave has been reflected in the financial statements.

Vacation time may be carried over to the next year. However, no more than one year of accrual may be carried to the next calendar year.

NOTE 9 – DUES

The Association receives dues from its members on an annual basis. Their dues are billed out at the end of each calendar year.

NOTE 10 – FAIR VALUE OF FINANCIAL INSTRUMENTS

The following methods and assumptions were used by the Association in estimating its fair value disclosures for financial instruments:

- Cash, cash equivalents and accounts receivable: The carrying amounts reported in the statement of financial position approximate fair values because of the short maturities of those instruments

The estimated fair values (level 1) of the Association’s instruments are as follows:

	<u>Carrying Amount</u>	<u>Fair Value</u>
Financial Assets:		
Cash and cash equivalents	\$1,358,909	\$1,358,909
Accounts receivable	2,064,984	2,064,984

NOTE 11 – SUBSEQUENT EVENTS

Management has evaluated subsequent events through January 30, 2018, the date which the financial statements were available to be issued.

Estes, Bridgewater & Ogden

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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 of
Illinois Public Health Association

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 Illinois Public Health Association (a nonprofit organization), which comprise the statement of financial position as of June 30, 2017, and the related statements of activities and cash flows for the year then ended, and the related notes to the financial statements, and have issued our report thereon dated January 30, 2018.

Internal Control Over Financial Reporting

In planning and performing our audit of the financial statements, we considered Illinois Public Health Association'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 Illinois Public Health Association's internal control. Accordingly, we do not express an opinion on the effectiveness of Illinois Public Health Association'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.

Compliance and Other Matters

As part of obtaining reasonable assurance about whether Illinois Public Health Association'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.

Estes, Bridgman & Ogden

Certified Public Accountants
Springfield, Illinois

January 30, 2018

Estes, Bridgewater & Ogden

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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 of
Illinois Public Health Association

Report on Compliance for Each Major Federal Program

We have audited Illinois Public Health Association'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 Illinois Public Health Association's major federal programs for the year ended June 30, 2017. Illinois Public Health Association'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 Illinois Public Health Association's major federal programs based on our audit of the types of compliance requirements referred to above. We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; and the audit requirements of Title 2 U.S. *Code of Federal Regulations* Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). Those standards and the Uniform Guidance require that we plan and perform the audit to obtain reasonable assurance about whether noncompliance with the types of compliance requirements referred to above that could have a direct and material effect on a major federal program occurred. An audit includes examining, on a test basis, evidence about Illinois Public Health Association'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 Illinois Public Health Association's compliance.

Opinion on Each Major Federal Program

In our opinion, Illinois Public Health Association 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, 2017.

Report on Internal Control Over Compliance

Management of Illinois Public Health Association 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 Illinois Public Health Association'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 Illinois Public Health Association's internal control over compliance.

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

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

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.



Certified Public Accountants
Springfield, Illinois

January 30, 2018

Illinois Public Health Association
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
For the Year Ended June 30, 2017

Schedule 3

<u>Federal Grantor/Pass-Through Grantor/Program Title</u>	<u>Federal CFDA Number</u>	<u>Pass-through Entity Identifying Number</u>	<u>Federal Expenditures</u>
<u>U.S. DEPARTMENT OF HEALTH & HUMAN SERVICES</u>			
Pass-through Illinois Department of Public Health:			
Medical Monitoring Project	93.944	65780005D	\$ 129,481
Womens Health Conference	93.752	76280038E	8,000
Immunization	93.268	55180229C	132,793
* HIV Care Connect	93.917	65780049D	\$ 259,014
* ADAP Media Program 2017	93.917	70180043E	77,250
* ADAP Media Program 2018	93.917	70180053E	5,270
* AIDS Drug Assistance Program 2017	93.917	60180062D	71,756
* AIDS Drug Assistance Program 2018	93.917	70180049E	<u>9,523</u>
* HIV Testing	93.940	65780048D	211,991
* HIV/STD Conference	93.940	65780006D	53,200
* HIV Prevention Lead Agency	93.940	75780014E	<u>207,568</u>
Emergency Preparedness	93.074	77283015E	<u>107,960</u>
TOTAL U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES			<u>1,273,806</u>
<u>U.S. CORPORATION FOR NATIONAL AND COMMUNITY SERVICES</u>			
Pass-through Illinois Department of Public Health:			
* Americorps 2017	94.006	67380009D	72,455
* Americorps 2018	94.006	77380009E	<u>321,945</u>
TOTAL U.S. CORPORATION FOR NATIONAL AND COMMUNITY SERVICES			<u>394,400</u>
TOTAL EXPENDITURES OF FEDERAL AWARDS			<u>\$1,668,206</u>

* = Major Programs

See accompanying notes to Schedule of Expenditures of Federal Awards

Illinois Public Health Association
NOTES TO THE SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
 For The Year Ended June 30, 2017

NOTE 1 – BASIS OF PRESENTATION

The accompanying Schedule of Expenditures of Federal Awards (the Schedule) includes the federal grant activity of Illinois Public Health Association under programs of the federal government for the year ended June 30, 2017. The information in the Schedule is presented in accordance with the requirements of Title 2 U.S. *Code of Federal Regulations* Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). Because the Schedule presents only a selected portion of Illinois Public Health Association, it is not intended to and does not present the financial position, changes in net assets, or cash flows of Illinois Public Health Association.

NOTE 2 – SUMMARY OF CFDA TOTALS

<u>CFDA Number</u>	<u>Total Expenditures</u>
93.268	\$ 132,793
93.917	422,813
93.940	472,759
93.074	107,960
93.944	129,481
94.006	394,400
93.752	<u>8,000</u>
Total Expenditures of Federal Awards By CFDA Number	<u>\$1,668,206</u>

NOTE 3 – SUBRECIPIENTS

The Association provided no amount to subrecipients from federal programs.

NOTE 4 – NONMONETARY ASSISTANCE

The Association did not receive non-cash assistance, federal insurance coverage or loan guarantees during the year.

Illinois Public Health Association
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
For the Year Ended June 30, 2017

Section I - Summary Auditor's Results

Financial Statements

Type of auditor's 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 deficiencies identified? _____ yes _____ X none reported

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

Any audit findings disclosed that are required to be reported in accordance with Section .510(a) of the Uniform Guidance?

_____ yes _____ X no

Illinois Public Health Association
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
For the Year Ended June 30, 2017

Schedule 4

Identification of major programs:

<i>CFDA Number(s)</i>	<i>Name of Federal Program or Cluster</i>
93.917	AIDS DRUG ASSISTANCE PROGRAM
93.917	HIV CARE CONNECT
93.917	ADAP MEDIA PROGRAM
93.940	HIV TESTING
93.940	HIV/STD CONFERENCE
93.940	HIV PREVENTION LEAD AGENCY
94.006	AMERICORPS

**Dollar threshold used to distinguish between
Type A and Type B programs:**

\$ 750,000

Auditee qualified as low-risk auditee?

X **yes** **no**

Illinois Public Health Association
SCHEDULE OF PRIOR AUDIT FINDINGS
For the Year Ended June 30, 2017

Schedule 5

There are no prior audit findings to report for the year ended June 30, 2016.