

ILLINOIS PUBLIC HEALTH ASSOCIATION
AUDITED FINANCIAL STATEMENTS AND
OTHER FINANCIAL INFORMATION
JUNE 30, 2014

LEGG & LEGG, LLP

Certified Public Accountants

**ILLINOIS PUBLIC HEALTH ASSOCIATION
AUDITED FINANCIAL STATEMENTS AND
OTHER FINANCIAL INFORMATION
JUNE 30, 2014**

ILLINOIS PUBLIC HEALTH ASSOCIATION

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LEGG & LEGG, LLP

Certified Public Accountants

Billy L. Legg, CPA

James C. Legg, CPA

INDEPENDENT AUDITOR'S REPORT

To the Board of Directors
Illinois Public Health Association
223 South Third Street
Springfield, Illinois 62701

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, 2014, 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 from 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, 2014, 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 Office of Management and Budget Circular A-133, *Audits of States, Local Governments, and Non-Profit Organizations*, 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 February 13, 2015 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.

Jay & Jay LLP.

Springfield, IL
February 13, 2015

ILLINOIS PUBLIC HEALTH ASSOCIATION
Statement of Financial Position
June 30, 2014

Statement 1

ASSETS

Current Assets

Cash and cash equivalents	\$ 895,479
Accounts receivable	2,318,641
Prepaid expenses	<u>6,478</u>

Total current assets 3,220,598

Property and equipment, less accumulated depreciation of \$106,578 at June 30, 2014	<u>72,085</u>
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TOTAL ASSETS \$3,292,683

LIABILITIES AND NET ASSETS

Current Liabilities

Refundable advance	\$ 326,953
Deferred revenue	186,224
Accounts payable	<u>1,635,276</u>

Total current liabilities 2,148,453

Net Assets

Unrestricted net assets	<u>1,144,230</u>
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Total unrestricted net assets 1,144,230

TOTAL LIABILITIES AND NET ASSETS \$3,292,683

See notes to Financial Statements

ILLINOIS PUBLIC HEALTH ASSOCIATION
Statement of Activities
For the Year Ended June 30, 2014

Statement 2

REVENUE

Federal financial assistance	\$ 8,649,729
Memberships	95,850
Continuing education and grants	4,377,273
Interest	<u>2,999</u>
TOTAL REVENUE	<u>13,125,851</u>

EXPENSES

PROGRAM SERVICES:	
Continuing education and grants	<u>12,579,509</u>
SUPPORT SERVICES:	
Management and general	<u>568,895</u>
TOTAL EXPENSES	<u>13,148,404</u>
CHANGE IN UNRESTRICTED NET ASSETS	(22,553)
NET ASSETS BEGINNING OF YEAR	<u>1,166,783</u>
UNRESTRICTED NET ASSETS END OF YEAR	<u><u>\$ 1,144,230</u></u>

See notes to Financial Statements

ILLINOIS PUBLIC HEALTH ASSOCIATION
Statement of Functional Expenses
For the year Ended June 30, 2014

Statement 3

	<u>PROGRAM SERVICES</u> Continuing Education and Grants	<u>SUPPORT SERVICES</u> Management and General	Total Expenses
EXPENSES			
Salaries	\$ 1,283,550	\$ 285,803	\$ 1,569,353
Payroll taxes	102,848	28,050	130,898
Employee benefits	55,337	3,521	58,858
Travel	259,697	30,190	289,887
Duplicating/printing	70,449	13,104	83,553
Postage and shipping	15,978	2,410	18,388
Telephone	13,801	9,239	23,040
Information systems	19,073	206	19,279
Office supplies	19,571	8,677	28,248
Program supplies	318,929	4,221	323,150
Conference supplies	66,897		66,897
Professional services	19,659	12,314	31,973
Internet services	2,704	439	3,143
Insurance	330	2,787	3,117
Depreciation		19,356	19,356
Dues and fees	165,050	14,885	179,935
Rent and utilities	35,171	11,334	46,505
Equipment rental	6,384	7,901	14,285
Equipment purchases	2,792	539	3,331
Repairs and maintenance	3,275	6,877	10,152
Refunds	16,591		16,591
Recognition and support	20,685	18,121	38,806
Training	123,915		123,915
Other	800	1,034	1,834
Consultant/contractors	345,384	51,888	397,272
CHIC program insurance	3,159,674		3,159,674
HIV prevention	1,498,216		1,498,216
In-Person	4,360,384		4,360,384
Financial fees	3,841	17,358	21,199
Conferences	588,524	18,641	607,165
Total	\$ 12,579,509	\$ 568,895	\$13,148,404

ILLINOIS PUBLIC HEALTH ASSOCIATION
Statement of Cash Flows
For the Year Ended June 30, 2014

Statement 4

Operating activities

Change in net assets	\$ (22,553)
Adjustments to reconcile change in net assets to net cash used for operating activities:	
Depreciation	19,356
(Increase) in accounts receivable	(930,028)
(Increase) in prepaid expenses	(2,337)
Increase in accounts payable	677,192
Increase in deferred revenue	104,665
Increase in refundable advances	<u>25,853</u>
Net Cash (used) in operating activities	<u>(127,852)</u>

Investing Activities

Purchase of equipment	<u>(24,193)</u>
Net cash (used) in investing activities	<u>(24,193)</u>
Net (decrease) in cash	(152,045)
CASH AND CASH EQUIVALENTS BEGINNING OF YEAR	<u>1,047,524</u>
CASH AND CASH EQUIVALENTS END OF YEAR	<u><u>\$ 895,479</u></u>

See notes to Financial Statements

ILLINOIS PUBLIC HEALTH ASSOCIATION
Notes to Financial Statements
For the Year Ended June 30, 2014

NOTE A - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Nature of Activities

The 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 increases 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, 2011, 2012, 2013, and 2014 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.

ILLINOIS PUBLIC HEALTH ASSOCIATION
Notes to Financial Statements
For the Year Ended June 30, 2014

NOTE A – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

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 2014.

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 B - FIXED ASSETS AND DEPRECIATION

As of June 30, 2014 fixed assets consist of:

Furniture and Equipment	\$178,663
Less: accumulated depreciation	<u>106,578</u>
	<u>\$ 72,085</u>

NOTE C - ACCOUNTS RECEIVABLE

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

NOTE D – 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 E - OPERATING LEASE

The Association leases office space under an operating lease expiring on June 30, 2017. Minimum future rental payments under the lease are summarized as follows:

Year ending June 30:

2015	\$ 33,085
2016	30,600
2017	31,500

Lease expense was \$36,840 in 2014.

ILLINOIS PUBLIC HEALTH ASSOCIATION
Notes to Financial Statements
For the Year Ended June 30, 2014

NOTE F – 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 G – CONCENTRATION OF CREDIT RISK

The total cash held by the Association at year end includes \$1,984,166 in monies that are not covered by insurance provided by the federal government. It is the opinion of management that the solvency of the referenced financial institutions is not of particular concern at this time.

NOTE H – 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 I – 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 J – 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	\$ 895,479	\$ 895,479
Accounts receivable	\$ 2,318,641	\$ 2,318,641

NOTE K – SUBSEQUENT EVENTS

Management has evaluated subsequent events through February 13, 2015, the date which the financial statements were available to be issued.

LEGG & LEGG, LLP

Certified Public Accountants

Billy L. Legg, CPA

James C. Legg, CPA

**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
Illinois Public Health Association
223 South Third Street
Springfield, Illinois 62701

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, 2014, 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 February 13, 2015.

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 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 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 of material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a 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.

Jagg & Jagg L.L.P.

Springfield, IL
February 13, 2015

LEGG & LEGG, LLP

Certified Public Accountants

Billy L. Legg, CPA

James C. Legg, CPA

INDEPENDENT AUDITOR'S REPORT ON COMPLIANCE FOR EACH MAJOR FEDERAL PROGRAM AND ON INTERNAL CONTROL OVER COMPLIANCE REQUIRED BY OMB CIRCULAR A-133

To the Board of Directors
Illinois Public Health Association
223 South Third Street
Springfield, Illinois 62701

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 Circular A-133 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, 2014. 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 OMB Circular A-133, *Audits of States, Local Governments, and Non-Profit Organizations*. Those standards and OMB Circular A-133 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 circumstance.

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, 2014.

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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 OMB Circular A-133, 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 OMB Circular A-133. Accordingly, this report is not suitable for any other purpose.

Jag & Jag LLP

Springfield, IL
February 13, 2015

**ILLINOIS PUBLIC HEALTH ASSOCIATION
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
For the Year Ended June 30, 2014**

<u>Federal Grantor/Pass-through Grantor/ Program</u>	<u>Federal CFDA Number</u>	<u>Pass-through Entity Identifying Number</u>	<u>Federal Expenditures</u>
U.S. Department of Health and Human Services			
Pass-through Programs from:			
Illinois Department of Public Health:			
Medical Monitoring Project	93.944	4045780009B	\$ 80,564
Tabacco Prevention	93.531	4043281102B	67,000
* Immunization Billing	93.733	4035180029A	264,109
Youth Suicide Prevention	93.243	4043080300B	16,103
HIV Care Connect	93.917	4035780068A	175,791
HIV/STD	93.917	4045780035B	26,000
HIV/STD	93.977	4045780036B	35,200
Immunization	93.268	40400000001	9,000
Immunization	93.268	40400032893	9,900
Integrated Public Health Medical Preparedness	93.069	4047080002B	200,000
Food Safety Symposium	93.103	40400015585	10,849
Women's Health	93.283	4036280074A	10,000
* CHIC Program	93.940	40005700274	2,704,417
* HIV Planning Group 2014	93.940	4045780049B	33,047
* HIV Planning Group 2013	93.940	4035780032A	63,624
* HIV/STD Conference	93.940	4045780035B	30,000
Emergency Preparedness	93.889	4047081001B	107,467
Total Illinois Department of Public Health			3,843,071
Illinois Association of Public Health Administrators:			
* ACA In-Person Counsler	93.525	40180054B	4,382,118
Total Illinois Association of Health Administators			4,382,118
Total U.S. Department of Health and Human Services			8,225,189
U.S. Corporation for National and Community Services			
Pass-through Programs from:			
Illinois Department of Human Services:			
* Americorps - Formula	94.006	4FCSRE01325	288,932
Americorps - Admin.	94.003	4FCSSP01755	135,608
Total Illinois Department of Human Services			424,540
Total U.S. Corporation for National and Community Services			424,540
Total Expenditures of Federal Awards			\$8,649,729

*Major Programs

**ILLINOIS PUBLIC HEALTH ASSOCIATION
NOTES TO SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE YEAR ENDED JUNE 30, 2014**

NOTE A - BASIS OF PRESENTATION

The accompanying schedule of expenditures of federal awards includes the federal grant activity of the Illinois Public Health Association and is presented on the accrual basis of accounting. The information in this schedule is presented in accordance with the requirements of OMB Circular A-133, "Audits of States, Local Governments, and None-Profit Organizations." Therefore, some amounts presented in this schedule may differ from amounts presented in, or used in the preparation of, the basic financial statements.

NOTE B - SUMMARY OF CFDA TOTALS

CFDA Number	Total Expenditures
93.069	200,000
93.243	16,103
93.103	10,849
93.268	18,900
93.283	10,000
93.917	201,791
93.940	2,831,088
93.889	107,467
93.944	80,564
93.733	264,109
94.003	135,608
94.006	288,932
93.977	35,200
93.525	4,382,118
93.531	67,000
Total Expenditures of Federal Awards by CFDA Number.	\$ 8,649,729

NOTE C – SUBRECIPIENTS

The Association provided no amount to subrecipients from federal programs.

NOTE D – 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
YEAR ENDED JUNE 30, 2014**

SUMMARY OF AUDITOR'S RESULTS

1. The auditor's report expresses an unmodified opinion on the financial statements of the Illinois Public Health Association.
2. No significant deficiencies relating to the audit of the financial statements were reported. No material weaknesses are reported.
3. No instances of noncompliance material to the financial statements of the Illinois Public Health Association, which would be required to be reported in accordance with Government Auditing Standards, were disclosed during the audit.
4. No significant deficiencies in internal control over major federal award programs were disclosed during the audit. No material weaknesses are reported.
5. The auditor's report on compliance for the major federal award programs for Illinois Public Health Association expresses an unmodified opinion on all major federal programs.
6. There were no audit findings relative to the major federal award programs for the Illinois Public Health Association.
7. The programs tested as major programs were: Immunization CFDA 93.733, CHIC Program CFDA 93.940, HIV Planning Group CFDA 93.940, HIV/STD Conference CFDA 94.940, Americorps – Formula CFDA 94.006 and ACA In-Person Counslor CFDA 93.525.
8. The threshold used for distinguishing between Type A and B programs was \$300,000.
9. Illinois Public Health Association qualified as a low-risk auditee.

FINDINGS—FINANCIAL STATEMENTS AUDIT

None

FINDINGS AND QUESTIONED COSTS—MAJOR FEDERAL AWARD PROGRAMS AUDIT

None

SCHEDULE OF PRIOR AUDIT FINDINGS

None