



THE WHITLOCK CO.

CPAs and Consultants

COMMUNITY PARTNERSHIP OF THE OZARKS, INC.

**FEDERAL FINANCIAL
ASSISTANCE PROGRAMS**

YEAR ENDED JUNE 30, 2018



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

Board of Directors
Community Partnership of the Ozarks, Inc.
Springfield, Missouri

We have audited 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, the financial statements of **Community Partnership of the Ozarks, Inc.** (CPO), which comprise the statement of financial position as of June 30, 2018, 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 November 6, 2018.

Internal Control over Financial Reporting

In planning and performing our audit of the financial statements, we considered CPO'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 CPO's internal control. Accordingly, we do not express an opinion on the effectiveness of CPO'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 CPO'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 entity's internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the entity's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

A handwritten signature in black ink that reads "THE WHITLOCK CO, LLP". The letters are slanted and connected in a cursive style.

Springfield, Missouri
November 6, 2018



INDEPENDENT AUDITOR'S REPORT ON COMPLIANCE FOR EACH MAJOR FEDERAL PROGRAM; REPORT ON INTERNAL CONTROL OVER COMPLIANCE; AND REPORT ON SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS REQUIRED BY UNIFORM GUIDANCE

Board of Directors
Community Partnership of the Ozarks, Inc.
Springfield, Missouri

Report on Compliance for Each Major Federal Program

We have audited **Community Partnership of the Ozarks, Inc.'s** (CPO) compliance with the types of compliance requirements described in the *OMB Compliance Supplement* that could have a direct and material effect on each of CPO's major federal programs for the year ended June 30, 2018. CPO'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 CPO'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 CPO'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 on CPO's compliance.

Opinion on Each Major Federal Program

In our opinion, CPO 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, 2018.

Report on Internal Control over Compliance

Management of CPO 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 CPO'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 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 CPO'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 Uniform Guidance. Accordingly, this report is not suitable for any other purpose.

Report on Schedule of Expenditures of Federal Awards Required by Uniform Guidance

We have audited the financial statements of CPO as of and for the year ended June 30, 2018, and have issued our report thereon dated November 6, 2018, which contained an unmodified opinion on those financial statements. 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 is presented for purposes of additional analysis as required by Uniform Guidance and is not a required part of the financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the financial statements. The information has been subjected to the auditing procedures applied in the audit of the financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the financial statements or to the financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the schedule of expenditure of federal awards is fairly stated in all material respects in relation to the financial statements as a whole.

A handwritten signature in black ink that reads "THE WHITLOCK CO., LLP". The signature is written in a cursive, slightly slanted style.

Springfield, Missouri
November 6, 2018

COMMUNITY PARTNERSHIP OF THE OZARKS, INC.

SCHEDULE OF FINDINGS AND QUESTIONED COSTS

FOR THE YEAR ENDED JUNE 30, 2018

Summary of Audit Results

1. The auditor's report expressed an unmodified opinion of the financial statements of Community Partnership of the Ozarks, Inc.
2. No material weaknesses or significant deficiencies relating to internal control over financial reporting were disclosed during the audit of the financial statements.
3. No instance of noncompliance material to the financial statements of Community Partnership of the Ozarks, Inc. were disclosed during the audit.
4. No material weaknesses or significant deficiencies relating to the audit of the major federal award programs were reported in the *Report on Compliance for Each Major Federal Program; Report on Internal Controls over Compliance; and Report on Schedule of Expenditures of Federal Awards Required by Uniform Guidance*.
5. The auditor's report on compliance for major federal award programs for Community Partnership of the Ozarks, Inc. expresses an unmodified opinion on the major federal programs.
6. No audit findings were disclosed that would be required to be reported in accordance with 2 CFR 200.516(a) of Uniform Guidance.
7. The programs tested as major programs included:

Social Services Block Grant (Educare)	CFDA #93.667
Social Services Block Grant (Caring Communities)	CFDA #93.667
8. The threshold for distinguishing Type A and Type B programs was \$750,000.
9. Community Partnership of the Ozarks, Inc., qualified as a low-risk auditee.

COMMUNITY PARTNERSHIP OF THE OZARKS, INC.
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE YEAR ENDED JUNE 30, 2018

Program title	Federal CFDA Number	Expenditures
<u>Department of Health and Human Services</u>		
<i>Passed through Missouri Department of Mental Health</i>		
Substance Abuse Prevention and Treatment (Missouri SPIRIT)	93.959	\$ 219,693
Substance Abuse Prevention and Treatment (Regional Support Center)	93.959	443,020
<i>Passed through Missouri Department of Social Services</i>		
Social Services Block Grant (Educare)	93.667	352,872
Social Services Block Grant (Caring Communities)	93.667	583,167
Temporary Assistance for Needy Families (MSCP Employment)	93.558	51,109
Capable Kids	93.558	125,000
Youth Mental Health First Aid	93.243	<u>86,881</u>
		<u>1,861,742</u>
<u>Department of the Treasury</u>		
<i>Passed through the Internal Revenue Service</i>		
Volunteer Income Tax Assistance (VITA) Matching Grant	21.009	<u>33,729</u>
<u>Department of Housing and Urban Development</u>		
<i>Passed through the City of Springfield</i>		
Community Development Block Grant	14.218	<u>89,486</u>
Total Federal awards		<u><u>\$ 1,984,957</u></u>

COMMUNITY PARTNERSHIP OF THE OZARKS, INC.
NOTES TO SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE YEAR ENDED JUNE 30, 2018

1. Basis of presentation

The accompanying Schedule of Expenditures of Federal Awards presents the activity of all federal award programs of the Community Partnership of the Ozarks, Inc., Springfield, Missouri. All federal money, both directly received and that passed through other agencies, is included in the schedule.

2. Basis of accounting

The accompanying Schedule of Expenditures of Federal Awards is presented using the accrual basis of accounting. Under the accrual basis of accounting, revenues are recorded when both measurable and available. Expenditures under the accrual basis of accounting are recorded when the liability is incurred.

COMMUNITY PARTNERSHIP OF THE OZARKS, INC.
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
FOR THE YEAR ENDED JUNE 30, 2018

Findings – Financial Statement Audit

None

Findings and Questioned Costs – Major Federal Award Programs Audit

None

COMMUNITY PARTNERSHIP OF THE OZARKS, INC.

SCHEDULE OF PRIOR YEAR AUDIT FINDINGS

FOR THE YEAR ENDED JUNE 30, 2018

Findings – Financial Statement Audit

None

Findings and Questioned Costs – Major Federal Award Programs Audit

None