



THE WHITLOCK CO.

CPAs and Consultants

COMMUNITY PARTNERSHIP OF THE OZARKS, INC.

**FEDERAL FINANCIAL
ASSISTANCE PROGRAMS**

YEAR ENDED JUNE 30, 2022



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.**, which comprise the statement of financial position as of June 30, 2022, and the related statements of activities, functional expenses, and cash flows for the year then ended, and the related notes to the financial statements and have issued our report thereon dated November 6, 2022.

Internal Control over Financial Reporting

In planning and performing our audit of the financial statements, we considered **Community Partnership of the Ozarks, 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 **Community Partnership of the Ozarks, Inc.'s**, internal control. Accordingly, we do not express an opinion on the effectiveness of **Community Partnership of the Ozarks, Inc.'s**, internal control.

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

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

Compliance and Other Matters

As part of obtaining reasonable assurance about whether **Community Partnership of the Ozarks, Inc.'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 signature is written in a cursive, slightly slanted style.

Springfield, Missouri
November 6, 2022



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 compliance with the types of compliance requirements described in the *OMB Compliance Supplement* that could have a direct and material effect on each of **Community Partnership of the Ozarks, Inc.**'s major federal programs for the year ended June 30, 2022. **Community Partnership of the Ozarks, 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 **Community Partnership of the Ozarks, 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* 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 **Community Partnership of the Ozarks, 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 on **Community Partnership of the Ozarks, Inc.**'s compliance.

Opinion on Each Major Federal Program

In our opinion, **Community Partnership of the Ozarks, Inc.** complied, in all material respects, with the types of compliance requirements referred to above that could have a direct and material effect on each of its major federal programs for the year ended June 30, 2022.

Report on Internal Control over Compliance

Management of **Community Partnership of the Ozarks, 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 **Community Partnership of the Ozarks, 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 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 **Community Partnership of the Ozarks, 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 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 **Community Partnership of the Ozarks, Inc.** as of and for the year ended June 30, 2022, and have issued our report thereon dated November 6, 2022, 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.

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Springfield, Missouri
November 6, 2022

COMMUNITY PARTNERSHIP OF THE OZARKS, INC.
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
FOR THE YEAR ENDED JUNE 30, 2022

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:

Temporary Assistance for Needy Families Cluster	CFDA #93.558
Green County Emergency Rental Assistance	CFDA #21.023
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, 2022**

<u>Program title</u>	<u>Federal CFDA Number</u>	<u>Federal Expenditures</u>	<u>Passed Through to Subrecipients</u>
<u>Department of Health and Human Services</u>			
<i>Passed through Substance Abuse and Mental Health Services Administration</i>			
Mental Health Awareness Training Grant	93.243	334,917	-
<i>Passed through Missouri Department of Mental Health</i>			
Substance Abuse Prevention and Treatment (Missouri SPIRIT)	93.959	226,333	-
Substance Abuse Prevention and Treatment (Regional Support Center)	93.959	1,291,835	-
<i>Passed through Missouri Department of Social Services</i>			
Social Services Block Grant (Educare)	93.667	311,160	-
Social Services Block Grant (Caring Communities)	93.667	583,167	-
<i>Temporary Assistance for Needy Families Cluster</i>			
Temporary Assistance for Needy Families (Capable Kids)	93.558	63,421	-
Temporary Assistance for Needy Families (Develop Yourself)	93.558	-	435,180
Temporary Assistance for Needy Families (Poverty Prevention Program)	93.558	-	699,789
Temporary Assistance for Needy Families (Youth Future Career Program)	93.558	40,899	-
<i>Temporary Assistance for Needy Families Cluster Total</i>		<u>104,320</u>	<u>1,134,969</u>
Total Department of Health and Human Services		<u>2,851,732</u>	<u>1,134,969</u>
<u>Department of the Treasury</u>			
<i>Passed through the Internal Revenue Service</i>			
COVID 19 - Greene County Emergency Rental Assistance	21.023	1,803,944	-
Volunteer Income Tax Assistance (VITA)	21.009	86,400	-
Total Department of the Treasury		<u>1,890,344</u>	-
<u>Department of Housing and Urban Development</u>			
<i>Passed through the City of Springfield</i>			
<i>Community Development Block Grant Cluster</i>			
COVID 19 - Housing and Homeless Prevent	14.218	55,041	-
Community Development Block Grant	14.218	124,479	-
Total Department of Housing and Urban Development		<u>179,520</u>	-
<u>Department of Agriculture</u>			
Food Insecurity Nutrition Incentive Grants (Double SNAP)	10.331	21,224	-
Total Federal awards		<u>\$ 4,942,820</u>	<u>\$ 1,134,969</u>

COMMUNITY PARTNERSHIP OF THE OZARKS, INC.

NOTES TO SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS

FOR THE YEAR ENDED JUNE 30, 2022

1. Basis of presentation

The schedule of expenditures of federal awards includes the current year federal grant activity of **Community Partnership of the Ozarks, Inc.** and is presented on 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. The information in this 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). All federal money, both directly received and that passed through other agencies, is included in the schedule. Other amounts presented in this schedule as expenditures may differ from amounts presented in, or used in the preparation of, the basic financial statements, although such differences are not material.

2. De Minimis

Community Partnership of the Ozarks, Inc. has elected to use the 10% de minimis cost rate.

3. Related parties

There were no related party transactions significant for disclosure during the scope of this audit.

4. Major programs and clusters

As defined in the Uniform Guidance, Temporary Assistance for Needy Families programs are considered to be clusters of programs and, accordingly, have been classified as one program for testing purposes.

5. Donated personal protective equipment

The **Community Partnership of the Ozarks, Inc.** did not receive or distribute personal protective equipment for the year ended June 30, 2022.

6. Subsequent events

In preparing the schedule of expenditures of federal awards, **Community Partnership of the Ozarks, Inc.**, has evaluated events and transactions for potential recognition or disclosure through November 6, 2022 the date the schedule was available to be issued.

COMMUNITY PARTNERSHIP OF THE OZARKS, INC.
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
FOR THE YEAR ENDED JUNE 30, 2022

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, 2022

Findings – Financial Statement Audit

None

Findings and Questioned Costs – Major Federal Award Programs Audit

None