



THE WHITLOCK CO.

*CPAs and Consultants*

**COMMUNITY PARTNERSHIP OF THE OZARKS, INC.**

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**FEDERAL FINANCIAL  
ASSISTANCE PROGRAMS**

**YEAR ENDED JUNE 30, 2023**

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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*

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, 2023, 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 16, 2023.

#### **Report on 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) as a basis for designing 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 were not identified.

## **Report on 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 financial statements. 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 16, 2023



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**

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

We have audited **Community Partnership of the Ozarks, Inc.**'s compliance with the types of compliance requirements identified as subject to audit 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, 2023. **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.

In our opinion, **Community Partnership of the Ozarks, Inc.** complied, in all material respects, with the 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, 2023.

***Basis for Opinion on Each Major Federal Program***

We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America (GAAS); the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United; 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). Our responsibilities under those standards and the Uniform Guidance are further described in the Auditor's Responsibilities for the Audit of Compliance section of our report.

We are required to be independent of **Community Partnership of the Ozarks, Inc.** and to meet our other ethical responsibilities, in accordance with relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion on compliance for each major federal program. Our audit does not provide a legal determination of **Community Partnership of the Ozarks, Inc.**'s compliance with the compliance requirements referred to above.

### ***Responsibilities of Management for Compliance***

Management is responsible for compliance with the requirements referred to above and for the design, implementation, and maintenance of effective internal control over compliance with the requirements of laws, statutes, regulations, rules, and provisions of contracts or grant agreements applicable to **Community Partnership of the Ozarks, Inc.**'s federal programs.

### ***Auditor's Responsibility for the Audit of Compliance***

Our objectives are to obtain reasonable assurance about whether material noncompliance with the compliance requirements referred to above occurred, whether due to fraud or error, and express an opinion on **Community Partnership of the Ozarks, Inc.**'s compliance based on our audit. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with GAAS, *Government Auditing Standards*, and the Uniform Guidance will always detect material noncompliance when it exists. The risk of not detecting material noncompliance resulting from fraud is higher than for that resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Noncompliance with the compliance requirements referred to above is considered material, if there is a substantial likelihood that, individually or in the aggregate, it would influence the judgment made by a reasonable user of the report on compliance about **Community Partnership of the Ozarks, Inc.**'s compliance with the requirements of each major federal program as a whole.

In performing an audit in accordance with GAAS, *Government Auditing Standards*, and the Uniform Guidance, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material noncompliance, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding **Community Partnership of the Ozarks, Inc.**'s compliance with the compliance requirements referred to above and performing such other procedures as we considered necessary in the circumstances.
- Obtain an understanding of **Community Partnership of the Ozarks, Inc.**'s internal control over compliance relevant to the audit in order to design audit procedures that are appropriate in the circumstances 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 **Community Partnership of the Ozarks, Inc.**'s internal control over compliance. Accordingly, no such opinion is expressed.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and any significant deficiencies and material weaknesses in internal control over compliance that we identified during the audit.

### **Report on 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 a 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 Auditor's Responsibilities for the Audit of Compliance section above and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies in internal control over compliance. Given these limitations, during our audit we did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses, as defined above. However, material weaknesses or significant deficiencies in internal control over compliance may exist that were not identified.

Our audit was not designed for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, no such opinion is expressed.

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.

#### **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, 2023, and have issued our report thereon dated November 16, 2023, 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 expenditures of federal awards is fairly stated in all material respects in relation to the financial statements as a whole.

The signature is written in black ink in a cursive, handwritten style. It reads "THE WHITLOCK CO., LLP". The "T" is large and loops around the "H". The "W" is also large and loops around the "H". The "L" is tall and loops around the "P".

Springfield, Missouri  
November 16, 2023

**COMMUNITY PARTNERSHIP OF THE OZARKS, INC.  
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS  
FOR THE YEAR ENDED JUNE 30, 2023**

Program title	Award number	Federal CFDA number	Federal expenditures	Passed through to subrecipients
<b><u>Department of Health and Human Services</u></b>				
<i>Passed through Substance Abuse and Mental Health Services Administration</i>				
Mental Health and Behavioral Health Education and Training (Mental Health Awareness Training)	1H79SM084006-01	93.243	\$ 42,108	\$ -
Mental Health and Behavioral Health Education and Training (Partnership for Success Greene County)	5H79SP082557-02	93.243	315,048	-
<i>Passed through Missouri Department of Mental Health</i>				
Block Grants for Prevention and Treatment of Substance Abuse (Missouri SPIRIT)	SDA420P12S1	93.959	226,235	-
Block Grants for Prevention and Treatment of Substance Abuse (Regional Support Center)	22-0328-FSP-23	93.959	190,110	-
Block Grants for Prevention and Treatment of Substance Abuse (PRC Mega Grant)	SDA420P1211	93.959	505,589	-
Block Grants for Prevention and Treatment of Substance Abuse (Prevention Resource Center)	SDA420P01211	93.959	513,621	-
Block Grants for Prevention and Treatment of Substance Abuse (Tobacco/Vape Prevention)	SDA420P01211	93.959	178,447	-
<i>Passed through Missouri Department of Elementary and Secondary Education</i>				
Social Services Block Grant (Educare)	PGA069	93.667	152,328	-
<i>Passed through Missouri Department of Social Services</i>				
Social Services Block Grant (Caring Communities)	PG692300005	93.667	582,584	-

<u>Temporary Assistance for Needy Families Cluster</u>				
<i>Passed through Missouri Department of Social Services</i>				
Temporary Assistance for Needy Families (Capable Kids)	PG692300005	93.558	63,684	-
Temporary Assistance for Needy Families (Develop Yourself)	PG692300005	93.558	-	375,615
Temporary Assistance for Needy Families (Poverty Prevention Program)	PG692300005	93.558	-	950,000
Temporary Assistance for Needy Families (Youth Future Career Program)	PG692300005	93.558	<u>52,337</u>	<u>-</u>
<u>Temporary Assistance for Needy Families Cluster Total</u>			<u>116,021</u>	<u>1,325,615</u>
<b>Total Department of Health and Human Services</b>			<u>2,822,091</u>	<u>1,325,615</u>
<b><u>Department of the Treasury</u></b>				
<i>Passed through Greene County</i>				
COVID 19 - Greene County Emergency Rental Assistance	95831228	21.023	770,979	-
<i>Passed through the Internal Revenue Service</i>				
Volunteer Income Tax Assistance (VITA)	23VITA0149	21.009	<u>79,247</u>	<u>-</u>
<b>Total Department of the Treasury</b>			<u>850,226</u>	<u>-</u>
<b><u>Department of Housing and Urban Development</u></b>				
<i>Passed through the City of Springfield</i>				
<i>Community Development Block Grant Cluster</i>				
Community Development Block Grant (Financial Literacy)	2022-1293	14.218	12,556	-
Community Development Block Grant (One Door)	2022-1294	14.218	<u>104,468</u>	<u>-</u>
<b>Total Department of Housing and Urban Development</b>			<u>117,024</u>	<u>-</u>
<b><u>Department of Agriculture</u></b>				
<i>Passed through the Missouri Department of Social Services</i>				
Pandemic Relief Activities: Local Food Purchase Agreements (Nourish the Ozarks)	PG692300005	10.182	18,072	-
<i>Passed through the National Institute of Food &amp; Agriculture/USDA</i>				
Food Insecurity Nutrition Incentive Grants (Double SNAP)	20217003035779	10.331	<u>32,771</u>	<u>-</u>
<b>Total Department of Agriculture</b>			<u>50,843</u>	<u>-</u>
<b>Total Federal awards</b>			<u>\$ 3,840,184</u>	<u>\$ 1,325,615</u>



**COMMUNITY PARTNERSHIP OF THE OZARKS, INC.**

**NOTES TO SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS**

**FOR THE YEAR ENDED JUNE 30, 2023**

**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. Major programs and clusters**

As defined in the Uniform Guidance, Social Services Block Grant programs are considered to be clusters of programs and, accordingly, have been classified as one program for testing purposes.

**4. Donated personal protective equipment**

The **Community Partnership of the Ozarks, Inc.** did not receive or distribute donated personal protective equipment for the year ended June 30, 2023.

**5. 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 16, 2023, 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, 2023**

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

**Financial statements**

Type of report issued on auditee’s financial statements prepared in accordance with GAAP: **Unmodified**

Internal control over financial reporting:		
• Material weakness(es) identified?	___ Yes	_X_ No
• Significant deficiency(ies) identified?	___ Yes	_X_ None reported
Noncompliance material to financial statements noted?	___ Yes	_X_ No

**Federal awards**

Internal control over major federal programs:		
• Material weakness(es) identified?	___ Yes	_X_ No
• Significant deficiency(ies) identified?	___ Yes	_X_ None reported
Type of auditor's report issued on compliance for major federal programs: <b><u>Unmodified</u></b>		
Any audit findings disclosed that are required to be reported in accordance with 2 CFR 200.516(a)?	___ Yes	_X_ No
Identification of major federal programs:		
<u>Assistance Listing Number(s):</u>	<u>Name of Federal Program or Cluster:</u>	
21.023	Emergency Rental Assistance Program	
93.667	Social Service Block Grant	
Dollar threshold used to distinguish between type A and type B programs: <b><u>\$750,000</u></b>		
Auditee qualified as a low-risk auditee?	_X_ Yes	___ No

**Section II – Findings relating to the financial statements which are required to be reported in accordance with GAAS**

There were no reportable audit findings from the current year audit.

**Section III – Findings and questioned costs for federal awards**

There were no federal award findings from the current year audit.

**COMMUNITY PARTNERSHIP OF THE OZARKS, INC.**

**SCHEDULE OF PRIOR YEAR AUDIT FINDINGS**

**FOR THE YEAR ENDED JUNE 30, 2023**

**Findings – Financial Statement Audit**

None

**Findings and Questioned Costs – Major Federal Award Programs Audit**

None