



Financial Statements  
December 31, 2018

Community Action Partnership  
Association of Idaho, Inc.

Community Action Partnership Association of Idaho, Inc.

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December 31, 2018

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## Independent Auditor's Report

To the Board of Directors  
Community Action Partnership Association of Idaho, Inc.  
Boise, Idaho

### Report on the Financial Statements

We have audited the accompanying financial statements of Community Action Partnership Association of Idaho, Inc. (the Organization), which comprise the statement of financial position as of December 31, 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.

### 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 Organization'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 Organization'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 Community Action Partnership Association of Idaho, Inc. as of December 31, 2018, and the changes in its net assets and its cash flows for the year then ended in conformity 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 is presented for purposes of additional analysis as required by 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), 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.

## **Other Reporting Required by Government Auditing Standards**

In accordance with *Government Auditing Standards*, we have also issued our report dated September 11, 2019 on our consideration of the Organization's internal control over financial reporting and our tests of its compliance with certain provisions of laws, regulations, contracts, grant agreements and other matters. The purpose of that report is solely 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 the effectiveness of the Organization's 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 the Organization's internal control over financial reporting and compliance.

A handwritten signature in cursive script that reads "Eide Bailly LLP".

Boise, Idaho  
September 11, 2019

Community Action Partnership Association of Idaho, Inc.

Statement of Financial Position

December 31, 2018

Assets	
Current Assets	
Cash	\$ 184,958
Grants receivable	780,437
	<u>965,395</u>
Total current assets	
Property and Equipment	
Equipment	30,116
Accumulated depreciation	(26,108)
	<u>4,008</u>
Total property and equipment	
	<u><u>\$ 969,403</u></u>
Liabilities	
Current Liabilities	
Accounts payable	\$ 12,769
Grant revenue payable	723,454
Accrued liabilities	9,469
	<u>745,692</u>
Total current liabilities	
Net Assets	
Without donor restrictions	<u>223,711</u>
	<u><u>\$ 969,403</u></u>

Community Action Partnership Association of Idaho, Inc.

Statement of Activities  
Year Ended December 31, 2018

Support		
Federal grants		\$ 15,452,714
Other		<u>102,860</u>
Total support		<u>15,555,574</u>
Expenses		
Community Service Block Grant		3,157,165
Emergency Food Assistance		287,223
Low Income Home Energy Assistance Program		9,313,087
Weatherization Assistance Program		2,171,179
Administration		<u>607,622</u>
Total expenses		<u>15,536,276</u>
Change in Net Assets		19,298
Net Assets, Beginning of Year		<u>204,413</u>
Net Assets, End of Year		<u><u>\$ 223,711</u></u>

Community Action Partnership Association of Idaho, Inc.

Statement of Functional Expenses

Year Ended December 31, 2018

Program Services

	Community Service Block Grant	Emergency Food Assistance	Low Income Home Energy Assistance Program	Weatherization Assistance Program	Administration	Total All Funds
Expenses						
Salaries and benefits	\$ -	\$ -	\$ -	\$ -	\$ 283,882	\$ 283,882
Professional services	-	-	-	-	202,930	202,930
Office and miscellaneous	-	-	-	-	16,300	16,300
Rent and clerical support	-	-	-	-	24,602	24,602
Postage	-	-	-	-	116	116
Telephone and utilities	-	-	-	-	4,514	4,514
Insurance	-	-	-	-	8,254	8,254
Staff training and travel	-	-	-	-	51,216	51,216
Supplies	-	-	-	-	2,332	2,332
Depreciation	-	-	-	-	4,402	4,402
Subrecipient training	-	-	-	-	9,074	9,074
Pass through to subrecipients	3,157,165	287,223	9,313,087	2,171,179	-	14,928,654
	<u>\$ 3,157,165</u>	<u>\$ 287,223</u>	<u>\$ 9,313,087</u>	<u>\$ 2,171,179</u>	<u>\$ 607,622</u>	<u>\$ 15,536,276</u>

Community Action Partnership Association of Idaho, Inc.

Statement of Cash Flows  
Year Ended December 31, 2018

Operating Activities	
Change in net assets	\$ 19,298
Adjustments to reconcile change in net assets to net cash from operating activities	
Depreciation	4,402
Change in assets and liabilities	
Grants receivable	1,239,822
Accounts payable	(6,555)
Grant revenue payable	(1,226,266)
Accrued liabilities	1,248
	31,949
Net Cash from Operating Activities	31,949
Net Change in Cash	31,949
Cash, Beginning of Year	153,009
Cash, End of Year	\$ 184,958

**Note 1 - Significant Accounting Policies****Organization**

The Community Action Partnership Association of Idaho, Inc., (the Organization) is a non-profit organization incorporated under the laws of the State of Idaho for the purpose of strengthening the State of Idaho capacity for planning and coordinating poverty related programs, to research possible funding sources for programs benefiting low-income and disadvantaged populations in Idaho, and to provide training and technical assistance to such programs as available and appropriate. The Organization's members are the Community Council of Idaho, the Community Action Partnerships in Idaho, and Metro Community Services.

**Net Assets**

Net assets, revenues, gains, and losses are classified based on the existence or absence of donor or grantor-imposed restrictions. Accordingly, net assets and changes therein are classified and reported as follows:

*Net Assets Without Donor Restrictions* – Net assets available for use in general operations and not subject to donor (or certain grantor) restrictions.

*Net Assets With Donor Restrictions* – Net assets subject to donor- (or certain grantor-) imposed restrictions. Some donor-imposed restrictions are temporary in nature, such as those that will be met by the passage of time or other events specified by the donor. Other donor-imposed restrictions are perpetual in nature, where the donor stipulates that resources be maintained in perpetuity. The Organization has no net assets with donor restrictions.

**Property and Equipment**

Acquisitions of equipment greater than \$5,000 are recorded at cost, or if donated, at fair value on the date of donation. Depreciation of equipment is provided over the estimated useful lives (5 years) of the respective assets on a straight-line basis. When assets are sold or otherwise disposed of, the cost and related depreciation or amortization are removed from the accounts, and any remaining gain or loss is included in the statement of activities. Costs of maintenance and repairs that do not improve or extend the useful lives to the respective assets are expenses currently.

The Organization reviews the carrying values of property and equipment for impairment whenever events or circumstances indicate that the carrying value of an asset may not be recoverable from the estimated future cash flows expected to result from its use and eventual disposition. When considered impaired, an impairment loss is recognized to the extent carrying value exceeds the fair value of the asset. There were no indicators of asset impairment during the year ended December 31, 2018.

### **Grant Support**

All grants, except for expenditure reimbursement grants, are recognized as income when the grantor agency agrees to provide the funds to the Organization. Expenditure reimbursement grants are recognized as income when the related expenditures are made. As of December 31, 2018, grants receivable in the amount of \$780,437 were recognized as revenue due to requests made for grant monies expensed in the current year.

### **Income Taxes**

The Organization is organized as an Idaho nonprofit corporation and has been recognized by the IRS as exempt from federal income taxes under IRC Section 501(a) as an organization described in IRC Section 501(c)(3), qualifies for the charitable contribution deduction, and has been determined not to be a private foundation. The Organization is annually required to file a Return of Organization Exempt from Income Tax (Form 990) with the IRS. In addition, the Organization is subject to income tax on net income that is derived from business activities that are unrelated to its exempt purposes. The Organization has determined it is not subject to unrelated business income tax and has not filed an Exempt Organization Business Income Tax Return (Form 990-T) with the IRS.

The Organization believes that it has appropriate support for any tax positions taken affecting its annual filing requirements, and as such, does not have any uncertain tax positions that are material to the financial statements. The Organization would recognize future accrued interest and penalties related to unrecognized tax benefits and liabilities in income tax expense if such interest and penalties are incurred.

### **Concentrations of Credit Risk**

Financial instruments that subject the Organization to concentrations of credit risk consist principally of cash and grants receivable. The Organization does not require collateral to support financial instruments.

The Organization maintains its cash balance in one financial institution located in Boise, Idaho. At times, these deposits exceed the Federal Deposit Insurance Corporation (FDIC) coverage.

### **Use of Estimates**

The preparation of financial statements in conformity with accounting principles generally accepted in the United States of America requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities and disclosure of contingent assets and liabilities at the date of the financial statements and the reported amounts of revenues and expenses during the reporting period. Actual results could differ from those estimates, and those differences could be material.

### **Functional Allocation of Expenses**

The costs of program and administration services activities have been summarized on a functional basis in the statement of activities. The statement of functional expenses presents the natural classification detail of expenses by function. Accordingly, certain costs have been allocated among the subrecipient programs and

administration services benefited. The financial statements report categories of subrecipients and those attributable to administrative expenses. Therefore, expenses require allocation on a reasonable basis that is consistently applied.

### Change in Accounting Policy

As of January 1, 2018, the Organization adopted the provisions of Accounting Standards Updated (ASU) 2016-14, Presentation of Financial Statements for Not-For-Profit-Entities. The provisions of the ASU replace the existing three classes of net assets with two new classes (net assets without donor restrictions and net assets with donor restrictions). The ASU introduces new disclosure requirements to provide information about what is included or excluded from the Organization's intermediate measure of operations as well as disclosures to improve a financial statement user's ability to assess the Organization's liquidity and exposure to risk.

### Subsequent Events

The Organization has evaluated subsequent events through September 11, 2019, the date which the financial statements were available to be issued.

### Note 2 - Liquidity and Availability

Financial assets available for general expenditure, that is, without donor or other restrictions limiting their use, within one year of the statement of financial position date, comprise the following:

Cash	\$ 184,958
Grants receivable	780,437
	<u>965,395</u>
	<u>\$ 965,395</u>

### Note 3 - Economic Dependency

The Organization's primary sources of revenue are Community Service Block Grant (CSBG), Low Income Home Energy Assistance Program (LIHEAP), Department of Energy (DOE), and Bonneville Power Administration (BPA). These are federal funds passed through the Idaho Department of Health and Welfare. Continued operations are contingent upon future funding. Use of these funds is subject to the administrative directives, rules, and regulations related to the contract with the Idaho Department of Health and Welfare. These programs are subject to change by an act of Congress or administrative changes mandated by the U.S. Department of Health and Human Services. Contracts from the Idaho Department of Health and Welfare are in place for BPA, CSBG, LIHEAP, and DOE through September 30, 2019.

**Note 4 - Retirement Plans**

The Organization has a SIMPLE Individual Retirement Account (IRA) defined contribution retirement plan. Employees are eligible to participate after they have earned \$5,000 in the current year and \$5,000 in the prior year. The plan allows employees to defer a maximum of \$12,500 of salary before taxes. The Organization will match up to three percent of the employee's deferral to be deposited into the employee's account and immediately vested. The Organization's retirement plan expense for the year ended December 31, 2018 was \$3,076.

**Note 5 - Commitments**

The Organization leases its Boise office under an operating lease. Future minimum lease payments for the years ending December 31 are as follows:

2019	\$	17,400
2020		17,574
2021		<u>11,948</u>
Total	<u>\$</u>	<u>46,922</u>

Rent expense for the year ended December 31, 2018 was \$21,852.

Service and professional fees related to database services for the year ended December 31, 2018 was \$133,808.

**Note 6 - Related Party Transactions**

The Organization's by-laws, Article 4 Section 1, require each member agency to have one representative consisting of the Executive Director or his or her designee. Annual grant distribution amounts to each member agency are disbursed based mainly on percentage of poverty within the respective regions and other criteria as determined by the funding source. Total grant disbursements to members was \$15,478,431 for the year ended December 31, 2018. Grant revenue payable to the members was \$723,454 at December 31, 2018.



Federal Awards Reports in Accordance with the Uniform  
Guidance  
December 31, 2018

Community Action Partnership  
Association of Idaho, Inc.



**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  
Community Action Partnership Association of Idaho, Inc.  
Boise, Idaho

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 Action Partnership Association of Idaho, Inc. (the Organization), which comprise the statement of financial position as of December 31, 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 September 11, 2019.

**Internal Control Over Financial Reporting**

In planning and performing our audit of the financial statements, we considered the Organization'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 the Organization’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 Organization’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 the Organization'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.

A handwritten signature in cursive script that reads "Esde Bailly LLP".

Boise, Idaho  
September 11, 2019



## **Independent Auditor's Report on Compliance for Each Major Federal Program; Report on Internal Control Over Compliance Required by the Uniform Guidance**

To the Board of Directors  
Community Action Partnership Association of Idaho, Inc.  
Boise, Idaho

### **Report on Compliance for the Major Federal Program**

We have audited Community Action Partnership Association of Idaho, Inc.'s (the Organization) compliance with the types of compliance requirements described in the *OMB Compliance Supplement* that could have a direct and material effect on each of the Organization's major federal programs for the year ended December 31, 2018. The Organization'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 federal statutes, regulations, and the terms and conditions of its federal awards applicable to its federal programs.

### **Auditor's Responsibility**

Our responsibility is to express an opinion on the compliance for each of the Organization'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 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 the Organization'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 the Organization's compliance.

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

In our opinion, the Organization complied, in all material respect, 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 December 31, 2018.

### **Reporting on Internal Control Over Compliance**

Management of Community Action Partnership Association of Idaho, Inc. is responsible for establishing and maintaining effective internal control over compliance with the compliance requirements referred to above. In planning and performing our audit of compliance, we considered the Organization'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 the Organization'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 compliance requirement 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 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, as defined above. 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.

The image shows a handwritten signature in black ink that reads "Eide Bailly LLP". The signature is written in a cursive, flowing style.

Boise, Idaho  
September 11, 2019

Community Action Partnership Association of Idaho, Inc.  
Schedule of Expenditures of Federal Awards  
Year Ended December 31, 2018

<u>Federal Grantor/Pass-Through Grantor/Program or Cluster Title</u>	<u>Federal CFDA Number</u>	<u>Pass-through Entity Identifying Number</u>	<u>Expenditures</u>	<u>Amounts Passed- Through to Subrecipients</u>
<u>U.S. Department of Health and Human Services</u>				
Passed Through Community Action Partnership of Washington				
Community Action Association Capacity Building	93.570	90-ET0447-02	\$ 81,662	\$ -
Passed Through Idaho Department of Health and Welfare				
Low Income Home Energy Assistance Program	93.568	9430786000	9,991,174	9,810,310
Community Service Block Grant	93.569	9430786000	<u>3,562,182</u>	<u>3,448,181</u>
Total Department of Health and Human Services			<u>13,635,018</u>	<u>13,258,491</u>
<u>U.S. Department of Energy</u>				
Passed Through Idaho Department of Health and Welfare				
Weatherization Assistance Program	81.042	9430786000	<u>2,728,196</u>	<u>2,593,527</u>
<u>U.S. Department of Agriculture</u>				
Passed Through Idaho Department of Health and Welfare				
Food Distribution Cluster The Emergency Food Assistance Program	10.568	9430786000	<u>315,766</u>	<u>302,902</u>
Total Federal Awards			<u>\$ 16,678,980</u>	<u>\$ 16,154,920</u>

**Note 1 - Basis of Presentation**

The accompanying schedule of expenditures of federal awards (the schedule) includes the federal award activity of Community Action Partnership Association of Idaho, Inc. (the Organization) under programs of the federal government for the year ended December 31, 2018. The information 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 the operations of the Organization, it is not intended to and does not present the financial position, changes in net assets, or cash flows of the Organization.

**Note 2 - Summary of Significant Accounting Policies**

Expenditures reported in the schedule are reported on the accrual basis of accounting, except for subrecipient expenditures, which are recorded on the cash basis. When applicable, such expenditures are recognized following the cost principles contained in the Uniform Guidance, wherein certain types of expenditures are not allowable or are limited as to reimbursement.

**Note 3 - Indirect Cost Rate**

The Organization has not elected to use the 10% de minimis cost rate.

Community Action Partnership Association of Idaho, Inc.  
 Schedule of Findings and Questioned Costs  
 Year Ended December 31, 2018

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

**Financial Statements**

Type of auditor’s report issued	Unmodified
Internal control over financial reporting:	
Material weaknesses identified	No
Significant deficiencies identified not considered to be material weaknesses	None Reported
Noncompliance material to financial statements noted?	No

**Federal Awards**

Internal control over major programs:	
Material weaknesses identified	No
Significant deficiencies identified not considered to be material weaknesses	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 Uniform Guidance 2 CFR 200.516:	No

**Identification of major programs:**

<u>Name of Federal Program</u>	<u>CFDA Number</u>
Low Income Home Energy Assistance Program	93.568
Weatherization Assistance Program	81.042
Dollar threshold used to distinguish between Type A and Type B programs:	\$750,000
Auditee qualified as low-risk auditee?	Yes

Community Action Partnership Association of Idaho, Inc.  
Schedule of Findings and Questioned Costs  
Year Ended December 31, 2018

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**Section II – Financial Statement Findings**

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None

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**Section III – Federal Award Findings and Questioned Costs**

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None