

Association of Infant Mental Health in Tennessee

Financial Statements
For the Years Ended September 30, 2021 and 2020

Association of Infant Mental Health in Tennessee
Financial Statements
For the Years Ended September 30, 2021 and 2020

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Association of Infant Mental Health in Tennessee

Roster of Officials

September 30, 2021

Financial Management Officials

Angela Webster, Executive Director

Board of Directors

Katy Spurlock, President

Elle Benson, Vice President

Susie Lafferty, Treasurer

Charlie Biggs, Secretary

Sandra Allen, Past President

Kathy Benedetto

Jared Bigham

Jan Dick

Jennifer Harman

Joey Hassell

Michele Moser

Micki Yearwood



Independent Auditor's Report

Board of Directors
Association of Infant Mental Health in Tennessee

Report on the Financial Statements

We have audited the accompanying financial statements of Association of Infant Mental Health in Tennessee (a not-for-profit organization, the Association), which comprise the statements of financial position as of September 30, 2021 and 2020, the related statements of activities, functional expenses, and cash flows for the years 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 audits. We conducted our audits 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 Association of Infant Mental Health in Tennessee as of September 30, 2021 and 2020, and the changes in its net assets and its cash flows for the years then ended in accordance with accounting principles generally accepted in the United States of America.

Other Matters*Supplementary Information*

Our audit was conducted for the purpose of forming an opinion on the financial statements as a whole. The schedule of expenditures of federal awards, as required by Title 2 U.S. Code of Federal Regulations Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards*, 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 Information

Our audit was conducted for the purpose of forming an opinion on the financial statements that collectively comprise Association of Infant Mental Health in Tennessee's basic financial statements. The roster of officials is presented for purposes of additional analysis and is not a required part of the basic financial statements.

The roster of officials has not been subjected to the auditing procedures applied in the audit of the basic financial statements and, accordingly, we do not express an opinion or provide any assurance on the information.

Other Reporting Required by Government Auditing Standards

In accordance with *Government Auditing Standards*, we have also issued our report dated February 9, 2022, on our consideration of the 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 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 Association'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 Association's internal control over financial reporting and compliance.

Blankenship CPA Group, PLLC

Blankenship CPA Group, PLLC
Nashville, Tennessee
February 9, 2022

Association of Infant Mental Health in Tennessee

Statements of Financial Position

September 30, 2021 and 2020

	2021	2020
Assets		
Current assets		
Cash	\$ 60,681	\$ 116,991
Grants receivable	255,285	162,658
Prepays	<u>2,683</u>	<u>424</u>
Total assets	\$ 318,649	\$ 280,073
Liabilities and Net Assets		
Current liabilities		
Accounts payable	\$ 130,754	\$ 82,581
Deferred revenues	-	9,000
Accrued expenses	11,457	8,350
Refundable advances	-	51,661
Line of credit	20,000	-
Note payable	<u>-</u>	<u>50,000</u>
Total current liabilities	162,211	201,592
Net assets		
Without donor restrictions	146,438	69,535
With donor restrictions	<u>10,000</u>	<u>8,946</u>
Total net assets	<u>156,438</u>	<u>78,481</u>
Total liabilities and net assets	\$ 318,649	\$ 280,073

Association of Infant Mental Health in Tennessee

Statement of Activities For the Year Ended September 30, 2021

	Without donor restrictions	With donor restrictions	Total
Public Support and Revenues			
Grants	\$ 1,264,071	\$ 10,000	\$ 1,274,071
Contributions	5,277	-	5,277
Service fees	38,785	-	38,785
Sponsorships	28,250	-	28,250
Conferences	6,901	-	6,901
Membership dues	2,670	-	2,670
Net assets released from restrictions	8,946	(8,946)	-
Total public support and revenues	1,354,900	1,054	1,355,954
Expenses			
Program services	1,199,995	-	1,199,995
Management and general	78,002	-	78,002
Total expenses	1,277,997	-	1,277,997
Change in net assets	76,903	1,054	77,957
Net assets, beginning of year	69,535	8,946	78,481
Net assets, end of year	\$ 146,438	\$ 10,000	\$ 156,438

Association of Infant Mental Health in Tennessee

Statement of Activities For the Year Ended September 30, 2020

	Without donor restrictions	With donor restrictions	Total
Public Support and Revenues			
Grants	\$ 695,629	\$ -	\$ 695,629
Contributions	3,337	575	3,912
Sponsorships	550	-	550
Conferences	623	-	623
Membership dues	2,775	-	2,775
Net assets released from restrictions	805	(805)	-
Total public support and revenues	703,719	(230)	703,489
Expenses			
Program services	674,076	-	674,076
Management and general	21,409	-	21,409
Total expenses	695,485	-	695,485
Change in net assets	8,234	(230)	8,004
Net assets, beginning of year	61,301	9,176	70,477
Net assets, end of year	\$ 69,535	\$ 8,946	\$ 78,481

Association of Infant Mental Health in Tennessee

Statement of Functional Expenses For the Year Ended September 30, 2021

	Program services				Management and general	Total
	Training and technical assistance	Community engagement	Reflective supervision and consultation	Total program services		
Salaries	\$ 129,367	\$ 123,312	\$ 111,174	\$ 363,852	\$ 38,319	\$ 402,172
Payroll taxes and benefits	34,504	33,082	29,990	97,577	7,111	104,688
Rent	2,350	2,080	136	4,566	-	4,566
Consulting	172,350	18,104	254,756	445,210	15,334	460,544
Professional fees	38,070	25,409	20,863	84,342	8,170	92,512
Travel	1,335	2,473	56	3,864	12	3,876
Conferences and meetings	29,613	10,482	19,435	59,529	3,383	62,912
Supplies	68,854	6,318	2,851	78,024	1,510	79,534
Utilities	3,650	3,617	3,299	10,567	690	11,257
Insurance	369	350	532	1,251	-	1,251
Interest expense	-	-	-	-	218	218
Dues and subscriptions	-	-	-	-	1,103	1,103
Printing and publications	23,572	20,493	1,683	45,747	-	45,747
Postage	2,934	2,116	125	5,175	-	5,175
Bank and credit card fees	291	-	-	291	1,475	1,766
Miscellaneous	-	-	-	-	676	676
	\$ 507,259	\$ 247,836	\$ 444,900	\$ 1,199,995	\$ 78,002	\$ 1,277,997

Association of Infant Mental Health in Tennessee

Statement of Functional Expenses For the Year Ended September 30, 2020

	Program services				Management and general	Total
	Training and technical assistance	Community engagement	Reflective supervision and consultation	Total program services		
Salaries	\$ 92,485	\$ 63,722	\$ 56,966	\$ 213,173	\$ -	\$ 213,173
Payroll taxes and benefits	22,972	15,856	13,338	52,166	-	52,166
Conferences and meetings	18,562	6,076	3,434	28,072	12,402	40,474
Consulting	165,957	17,785	95,808	279,550	-	279,550
Dues and subscriptions	-	-	-	-	260	260
Insurance	836	422	502	1,760	-	1,760
Postage	39	625	-	664	-	664
Printing and publications	169	17,787	201	18,157	196	18,353
Professional fees	24,424	12,745	13,251	50,420	7,047	57,467
Rent	1,554	489	-	2,043	-	2,043
Supplies	3,286	3,978	443	7,707	356	8,063
Travel	9,296	3,957	1,711	14,964	469	15,433
Utilities	2,416	1,670	1,314	5,400	-	5,400
Bank and credit card fees	-	-	-	-	679	679
	\$ 341,996	\$ 145,112	\$ 186,968	\$ 674,076	\$ 21,409	\$ 695,485

Association of Infant Mental Health in Tennessee

Statements of Cash Flows

For the Years Ended September 30, 2021 and 2020

	2021	2020
Cash, beginning of year	\$ 116,991	\$ 48,522
Cash flows from operating activities		
Change in net assets	77,957	8,004
Adjustments to reconcile change in net assets to net cash provided (used) by operating activities:		
Change in:		
Accounts receivable	-	3,700
Grants receivable	(92,627)	4,465
Prepays	(2,259)	4,402
Accounts payable	48,173	8,911
Deferred revenues	(9,000)	9,000
Accrued expenses	3,107	2,080
Refundable advances	(51,661)	27,907
Net cash provided (used) by operating activities	(26,310)	68,469
Cash flows from financing activities		
Net change in line of credit	20,000	-
Payment on note payable	(50,000)	-
Net cash provided (used) by financing activities	(30,000)	-
Net change in cash	(56,310)	68,469
Cash, end of year	\$ 60,681	\$ 116,991

Association of Infant Mental Health in Tennessee
Notes to Financial Statements
For the Years Ended September 30, 2021 and 2020

Note 1. Nature of Activities and Summary of Significant Accounting Policies

Nature of Activities

Association of Infant Mental Health in Tennessee (the Association) was born out of a grassroots initiative which brought together individuals and agencies interested in infant and early childhood mental health. The Association continues to work to develop relationships across departments and agencies, identify existing resources and opportunities, and work to identify what is needed to address the mental health needs of infants, young children, and their families. The Association's mission is accomplished via three primary program areas of focus: Training and Technical Assistance, Community Engagement, and Professional Development support which includes Infant Mental Health Endorsement® and Reflective Supervision/Consultation.

Financial Statement Presentation

The accompanying financial statements have been prepared on the accrual basis of accounting in accordance with accounting principles generally accepted in the United States of America (US GAAP) as prescribed for not-for-profit organizations. Accordingly, net assets of the Association and changes therein are classified and reported as follows:

Net assets without donor restrictions – Net assets that are available for use at the discretion of the Association's Board of Directors and/or management for general operating purposes.

Net assets with donor restrictions – Net assets whose use is limited by donor-imposed, time, and/or purpose restrictions. When a donor restriction expires (when a stipulated time restriction ends or purpose restriction is accomplished), the net assets are reclassified as net assets without donor restrictions and reported in the statement of activities as net assets released from restrictions. Contributions which are restricted for specific programs are reflected as unrestricted revenues if these funds are received and spent in the same fiscal year.

Cash

The Association considers all highly liquid investments with an original maturity of three months or less to be cash equivalents.

Accounts and Grants Receivable

Accounts receivable are stated at their net realizable value. In management's opinion, all accounts receivable at September 30, 2021 and 2020 are fully collectible.

Grants receivable represent the amounts due from grantors for which expenses have been incurred and when application has been made for reimbursement. In management's opinion, all grants receivable at September 30, 2021 and 2020 are fully collectible.

Use of Estimates

The preparation of financial statements in conformity with US GAAP requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities, the disclosure of contingent assets and liabilities at the date of the financial statements and the reported amounts, and the disclosure of revenues and expenses during the reporting period. Actual results could differ from those estimates.

Association of Infant Mental Health in Tennessee
Notes to Financial Statements
For the Years Ended September 30, 2021 and 2020

Note 1. Nature of Activities and Summary of Significant Accounting Policies

Membership Dues

Membership dues are recognized over the membership period. The Association believes the value received is commensurate with the annual dues amount.

Revenue Recognition

On October 1, 2020, the Association adopted Financial Accounting Standards Board Accounting Standards Update (ASU) 2014-09, *Revenue from Contracts with Customers and all subsequent amendments to the ASU* (collectively, Accounting Standards Codification (ASC) 606), which supersedes most existing revenue recognition guidance and outlines a single comprehensive standard for revenue recognition across all industries. ASC 606 requires revenue to be recognized in an amount that reflects the consideration the entity expects to be entitled in an exchange of goods or services. The Association performed an analysis of revenue streams and transitions to determine in-scope applicability. The adoption of ASC 606 did not materially impact the financial statements and related disclosures.

Revenues are recognized at the time of the contribution from the donor. Grant revenues are recognized at the time the grant is awarded if no performance obligation is required. Revenues from reimbursement-driven grants are recognized once the costs have been incurred and the right to collect exists. Program service revenue is recognized upon performance of service.

Income Taxes

The Association is a not-for-profit organization that is exempt from income taxes under Section 501(c)(3) of the Internal Revenue Code. Accordingly, the Association has made no provision for income taxes.

Functional Allocation of Expenses

The statements of functional expenses present expenses by function and natural classification. Expenses directly attributable to a specific functional area of the Association are reported as expenses of those functional areas. All items in the statements of functional expenses have been determined on an invoice-by-invoice basis except for salaries, payroll taxes, and benefits, which are allocated based on time and effort spent and in accordance with grant requirements.

Note 2. Liquidity and Availability of Resources

The following represents the Association's financial assets as of September 30:

	2021	2020
Financial assets		
Cash	\$ 60,681	\$ 116,991
Grants receivable	<u>255,285</u>	<u>162,658</u>
Total financial assets at year-end	315,966	279,649
Less amounts not available to be used within one year		
Net assets with donor restrictions	<u>(10,000)</u>	<u>(8,946)</u>
Financial assets available to meet cash needs for general expenditures within one year	\$ 305,966	\$ 270,703

Association of Infant Mental Health in Tennessee
Notes to Financial Statements
For the Years Ended September 30, 2021 and 2020

Note 2. Liquidity and Availability of Resources

The Association's monthly operating expenses are approximately \$106,500. The Association has a \$125,000 line of credit that could be available for operating needs in the future.

Note 3. Line of Credit

The Association has entered into an open ended line of credit allowing for maximum borrowings of \$125,000. The line of credit accrues interest on outstanding balances at the bank's Prime Rate plus 1% and never less than 4.25%. At September 30, 2021, the current interest rate was 4.25%. The line is collateralized by substantially all assets of the Association, and had an outstanding balance of \$20,000 as of September 30, 2021. There was no outstanding balance as of September 30, 2020.

Note 4. Note Payable

In May 2019, the Association entered into a note payable with another not-for-profit in the amount of \$50,000. The note payable has an imputed interest rate of 2.96%. Interest only payments of \$131 are required monthly. During to the year ended September 30, 2021, the Association entered into an agreement with the not-for-profit to extend the maturity date from December 31, 2020 to January 31, 2021. The note payable has been paid in full as of September 30, 2021.

Note 5. Net Assets with Donor Restrictions

Net assets with donor restrictions consist of \$10,000 and \$8,946 as of September 30, 2021 and 2020, respectively, restricted for raising public awareness of infant and early childhood mental health/perinatal mental health and the financial technical assistance project, respectively.

Note 6. Employer Retirement Contributions

The Association provides a 5% retirement contribution to employees based on gross pay. During the years ended September 30, 2021 and 2020, the Association contributed \$19,061 and \$10,658 , respectively.

Note 7. Related Party Transactions

The Association entered into transactions with an organization on whose board the Association's Executive Director serves. Transactions for consulting, licensing, and conferences amounted to \$181,250 and \$96,040 for the years ended September 30, 2021 and 2020, respectively. Amounts payable to this organization totaled \$45,333 and \$9,348 at September 30, 2021 and 2020, respectively.

Note 8. Commitments and Contingencies

The Association is substantially funded by grants from federal agencies. A significant reduction in the level of this support, if such were to occur, may have an effect on the Association's programs and activities. In addition, the grants prescribe allowable expenditure guidelines with which the Association must comply. The grants are received prospectively, subject to subsequent verification of allowable expenditures or provision of qualifying services.

Association of Infant Mental Health in Tennessee
Notes to Financial Statements
For the Years Ended September 30, 2021 and 2020

Note 9. Refundable Advances

As of September 30, 2020, the refundable advances of \$51,661 represented amounts for which funds for reimbursement driven grants were received but the barriers for revenue recognition were not met. The Association has no refundable advances at September 30, 2021.

Note 10. Subsequent Events

Management has evaluated subsequent events through February 9, 2022, the date on which the financial statements were available for issuance.

Compliance Section

Association of Infant Mental Health in Tennessee

Schedule of Expenditures of Federal Awards

For the Year Ended September 30, 2021

Grantor, Pass-through Grantor, Program Name	Assistance listing	Contract number	Expenditures
US Department of Health and Human Services			
Passed through Tennessee Department of Human Services			
Child Care and Development Fund Cluster			
Child Care and Development Block Grant	93.575	60811	\$ 1,039,550
Passed through Tennessee Department of Health			
Maternal, Infant, and Early Childhood Home Visiting Grant Program	93.870	GR-20-64003	<u>99,563</u>
Total US Department of Health and Human Services			1,139,113
Department of the Treasury			
Tennessee Community CARES Program			
Passed through United Way of Greater Nashville			
COVID-19 Coronavirus Relief Fund	21.019	N/A	<u>124,958</u>
Total			\$ 1,264,071

Association of Infant Mental Health in Tennessee
Notes to Schedule of Expenditures of Federal Awards
For the Year Ended September 30, 2021

Note 1. Basis of Accounting

The accompanying schedule of expenditures of federal awards includes the federal grant activity of the Association and is presented on the accrual basis of accounting. The information in this schedule is presented in accordance with accounting principles generally accepted in the United States of America as applicable to not-for-profit organizations and the requirements of Title 2 *US Code of Federal Regulations Part 200, Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards*.

Note 2. Indirect Cost Rate

The Organization has elected to use the 10% de minimis indirect cost rate as allowed under the Uniform Guidance.



**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
Association of Infant Mental Health in Tennessee

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 Association of Infant Mental Health in Tennessee (a not-for-profit organization, the Association), which comprise the statement of financial position as of September 30, 2021, 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 9, 2022.

Internal Control Over Financial Reporting

In planning and performing our audit of the financial statements, we considered the Association's internal control over financial reporting (internal control) as a basis for designing 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 Association's internal control. Accordingly, we do not express an opinion on the effectiveness of the Association'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.

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 Association'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 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 Association'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.

Blankenship CPA Group, PLLC

Blankenship CPA Group, PLLC
Nashville, Tennessee
February 9, 2022



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

Board of Directors
Association of Infant Mental Health in Tennessee

Report on Compliance for Each Major Federal Program

We have audited Association of Infant Mental Health in Tennessee's (the Association) 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 Association's major federal programs for the year ended September 30, 2021. The 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 federal statutes, regulations, and the terms and conditions of the federal awards applicable to its federal programs.

Auditor's Responsibility

Our responsibility is to express an opinion on compliance for each of the 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 the audit requirements of Title 2 US 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 the Association'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 Association's compliance.

Opinion on Each Major Federal Program

In our opinion, the 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 September 30, 2021.

Report on Internal Control Over Compliance

Management of the 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 the 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 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 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 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.

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 the Uniform Guidance. Accordingly, this report is not suitable for any other purpose.

Blankenship CPA Group, PLLC

Blankenship CPA Group, PLLC
Nashville, Tennessee
February 9, 2022

Association of Infant Mental Health in Tennessee

Schedule of Findings and Questioned Costs For the Year Ended September 30, 2021

Section I. Summary of Auditor's Results

Financial Statements

Type of report the auditor issued on whether the financial statements audited were prepared in accordance with US 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 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: Unmodified

Any audit findings disclosed that are required to be reported in accordance with section 2 CFR 200.516(a)? Yes X No

Identification of major programs:

Assistance Listing

93.575

Name of Federal Program or Cluster

Child Care and Development Fund Cluster

Dollar threshold used to distinguish between type A and type B programs \$ 750,000

Auditee qualified as low-risk auditee? Yes X No

Association of Infant Mental Health in Tennessee
Schedule of Findings and Questioned Costs
For the Year Ended September 30, 2021

Section II. Financial Statement Findings

None.

Section III. Federal Award Findings and Questioned Costs

None.

Association of Infant Mental Health in Tennessee

Schedule of Prior Year Findings For the Year Ended September 30, 2021

Financial Statement Findings

Finding Number	Finding Title	Status
N/A	There were no prior findings reported.	N/A

Federal Award Findings and Questioned Costs

Finding Number	Finding Title	Status
N/A	There were no prior findings reported.	N/A