

COMMUNITY REBUILDERS

Grand Rapids, Michigan

**Additional Reports Required by
the Uniform Guidance**

For the year ended
December 31, 2021

TABLE OF CONTENTS

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 <i>Government Auditing Standards</i>	1
Independent Auditor’s Report on Compliance for Each Major Program and on Internal Control Over Compliance Required by the Uniform Guidance.....	3
Schedule of Expenditures of Federal Awards.....	7
Schedule of Expenditures of Federal Awards Provided to Subrecipients	15
Notes to Schedule of Expenditures of Federal Awards	17
Schedule of Findings and Questioned Costs.....	19
Corrective Action Plan.....	21



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

December 1, 2022

To the Board of Directors
Community Rebuilders
Grand Rapids, Michigan

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 a nonprofit organization Community Rebuilders, which comprise the statement of financial position as of December, 2021, and the related statements of activities, and cash flows for the year then ended, and the related notes to the financial statements, and have issued our report thereon dated December 1, 2022.

Report on Internal Control over Financial Reporting

In planning and performing our audit of the financial statements, we considered Community Rebuilders' 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 opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of Community Rebuilders' internal control. Accordingly, we do not express an opinion on the effectiveness of Community Rebuilders' 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 and therefore, material weaknesses or significant deficiencies may exist that have not been identified. We did identify certain deficiencies in internal control, described in the accompanying schedule of findings and questioned costs as item 2021-001 that we consider to be a significant deficiency.

Report on Compliance and Other Matters

As part of obtaining reasonable assurance about whether Community Rebuilders' 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 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.



Certified Public Accountants
Grand Rapids, Michigan



**INDEPENDENT AUDITOR’S REPORT ON COMPLIANCE
FOR EACH MAJOR PROGRAM AND ON INTERNAL
CONTROL OVER COMPLIANCE REQUIRED BY THE
UNIFORM GUIDANCE**

December 1, 2022

To the Board of Directors
Community Rebuilders
Grand Rapids, Michigan

Report on Compliance for Each Major Federal Program

Opinion on Each Major Federal Program

We have audited Community Rebuilders’ 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 Rebuilders’ major federal programs for the year ended December 31, 2021. Community Rebuilders’ 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 Rebuilders 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 December 31, 2021.

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; 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). 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 Rebuilders’ 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 Rebuilders’ 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 Rebuilders' federal programs.

Auditor's Responsibilities 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 Rebuilders' 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 generally accepted auditing standards, *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 Rebuilders' compliance with the requirements of each major federal program as a whole.

In performing an audit in accordance with generally accepted auditing standards, *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 Rebuilders' 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 Rebuilders' 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 Rebuilders' 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 The Uniform Guidance

We have audited the financial statements of Community Rebuilders as of and for the year ended December 31, 2021 and have issued our report thereon dated December 1, 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 the 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.



Certified Public Accountants
Grand Rapids, Michigan

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SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS

COMMUNITY REBUILDERS

For the year ended December 31, 2021

Federal Grantor Pass Through Grantor Program Title Grant Number	Federal Assistance Listing Number	Approved Grant Award Amount
U.S. Department of Housing and Urban Development		
Direct Awards:		
Continuum of Care Program:		
LOFT Supportive Services:	14.267	
MI0315L5F061909		\$ 390,512
MI0315L5F062010		<u>416,082</u>
Total LOFT Supportive Services		<u>806,594</u>
HEROES Supportive Services:	14.267	
MI0345L5F061908		148,228
MI0345L5F062009		<u>160,964</u>
Total HEROES Supportive Services		<u>309,192</u>
Housing Solutions:	14.267	
MI0412L5F061906		571,493
MI0412L5F062007		<u>601,943</u>
Total Housing Solutions		<u>1,173,436</u>
Keys First:	14.267	
MI0415L5F061906		893,778
MI0415L5F062007		<u>918,834</u>
Total Keys First		<u>1,812,612</u>
First Step Housing:	14.267	
MI0578L5F061902		854,079
MI0578L5F062003		<u>887,487</u>
Total First Step Housing		<u>1,741,566</u>

See notes to schedule of expenditures of federal awards.

Accrued (Deferred) Revenue At January 1, 2021	(Memo Only) Prior Year Expenditures	Current Year Expenditures	Passed Through to Sub-recipients	Current Year Receipts (Cash Basis)	Accrued (Deferred) Revenue At December 31, 2021
\$ 68,908	\$ 280,212	\$ 75,893	\$ -	\$ 144,801	\$ -
-	-	383,387	-	362,975	20,412
68,908	280,212	459,280	-	507,776	20,412
12,708	116,665	31,563	-	44,271	-
-	-	117,664	-	115,131	2,533
12,708	116,665	149,227	-	159,402	2,533
57,826	103,203	468,290	-	526,116	-
-	-	118,457	-	96,824	21,633
57,826	103,203	586,747	-	622,940	21,633
103,649	147,610	746,168	206,681	849,817	-
-	-	134,217	28,310	93,508	40,709
103,649	147,610	880,385	234,991	943,325	40,709
58,289	80,374	773,701	414,965	831,990	-
-	-	75,048	38,088	-	75,048
58,289	80,374	848,749	453,053	831,990	75,048

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS (Continued)

COMMUNITY REBUILDERS

For the year ended December 31, 2021

Federal Grantor Pass Through Grantor Program Title Grant Number	Federal Assistance Listing Number	Approved Grant Award Amount
Partners Achieving Change Together (PACT): MI0650D5F061900 MI0650D5F062001	14.267	\$ 423,780 <u>443,700</u>
Total PACT		<u>867,480</u>
Total Direct Awards		<u>6,710,880</u>
Passed through YMCA West Central Michigan: Project HEAL: MI0616D5F061901	14.267	<u>371,971</u>
Passed through Kent County: Shelter Plus Care Program - TRA: MI0173L5F061912 MI0173L5F062013	14.267	1,011,391 <u>1,102,711</u>
Total Shelter Plus Care Program - TRA		<u>2,114,102</u>
Shelter Plus Care Program - SRA: MI0174L5F061912 MI0174L5F062013	14.267	488,195 <u>539,135</u>
Total Shelter Plus Care Program - SRA		<u>1,027,330</u>
Total Continuum of Care Program		<u>10,224,283</u>
Home Investment Partnerships Program: Kent Together	14.239	<u>1,813,000</u>
Total Passed through Kent County		<u>4,954,432</u>

See notes to schedule of expenditures of federal awards.

Accrued (Deferred) Revenue At January 1, 2021	(Memo Only) Prior Year Expenditures	Current Year Expenditures	Passed Through to Sub-recipients	Current Year Receipts (Cash Basis)	Accrued (Deferred) Revenue At December 31, 2021
\$ 8,782	\$ 8,782	\$ 414,998	\$ 117,518	\$ 418,020	\$ 5,760
-	-	109,073	17,477	-	109,073
8,782	8,782	524,071	134,995	418,020	114,833
310,162	736,846	3,448,459	823,039	3,483,453	275,168
55,707	225,383	146,588	-	201,940	355
15,648	478,907	532,484	-	548,132	-
-	-	514,295	-	480,198	34,097
15,648	478,907	1,046,779	-	1,028,330	34,097
13,372	260,246	227,949	-	241,321	-
-	-	264,673	-	254,687	9,986
13,372	260,246	492,622	-	496,008	9,986
394,889	1,701,382	5,134,448	823,039	5,209,731	319,606
37,326	570,000	1,080,645	-	1,092,951	25,020
66,346	1,309,153	2,620,046	-	2,617,289	69,103

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS (Continued)

COMMUNITY REBUILDERS

For the year ended December 31, 2021

Federal Grantor Pass Through Grantor Program Title Grant Number	Federal Assistance Listing Number	Approved Grant Award Amount
Passed through Michigan State Housing Development Authority:		
Emergency Solutions Grant Program:	14.231	
MSHDA 2020-2021		\$ 176,000
MSHDA CV 2020-2021		<u>213,582</u>
Total Passed Through MSHDA		<u>389,582</u>
Passed through the City of Grand Rapids:		
Emergency Solutions Grant Program:	14.231	
89746-12822		2,008,302
E-20-MC-26-0019		123,960
E-21-MC-26-0019		<u>250,817</u>
Total Passed through the City of Grand Rapids		<u>2,383,079</u>
Total Emergency Solutions Grant Program		<u>2,772,661</u>
Passed through Michigan Department of Health and Human Services:		
Housing Opportunities for Persons with Aids:	14.241	
20200005-00		251,209
20210005-00		399,881
E20204139-00		56,453
20220472-00		<u>399,881</u>
Total Housing Opportunities for Persons with Aids		<u>1,107,424</u>
Total U.S. Department of Housing and Urban Development		<u>15,917,368</u>
U.S. Department of Veteran Affairs		
VA Homeless Providers Grant and Per Diem Program:	64.024	
CREB108-1385-515-PD-21 2021		501,400
CREB108-1385-515-PD-21 2022		1,040,250
CREB108-1616-515-TP-21		<u>1,582,275</u>
Total VA Homeless Providers Grant and Per Diem Program		<u>3,123,925</u>

See notes to schedule of expenditures of federal awards.

Accrued (Deferred) Revenue At January 1, 2021	(Memo Only) Prior Year Expenditures	Current Year Expenditures	Passed Through to Sub-recipients	Current Year Receipts (Cash Basis)	Accrued (Deferred) Revenue At December 31, 2021
\$ 6,647	\$ 6,647	\$ 169,353	\$ -	\$ 79,008	\$ 96,992
-	-	37,800	-	18,114	19,686
6,647	6,647	207,153	-	97,122	116,678
47,892	47,892	1,258,772	238,547	701,489	605,175
-	-	72,705	-	72,705	-
-	-	82,524	-	77,206	5,318
47,892	47,892	1,414,001	238,547	851,400	610,493
54,539	54,539	1,621,154	238,547	948,522	727,171
28,618	198,232	-	-	28,618	-
96,530	96,530	303,351	-	399,881	-
20,590	45,341	11,112	-	31,702	-
-	-	93,359	-	2,067	91,292
145,738	340,103	407,822	-	462,268	91,292
632,492	2,666,024	8,244,069	1,061,586	7,713,472	1,163,089
38,942	132,080	440,848	-	479,790	-
-	-	170,810	-	92,577	78,233
-	-	298,348	-	267,710	30,638
38,942	132,080	910,006	-	840,077	108,871

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS (Continued)

COMMUNITY REBUILDERS

For the year ended December 31, 2021

Federal Grantor Pass Through Grantor Program Title Grant Number	Federal Assistance Listing Number	Approved Grant Award Amount
Supportive Services for Veteran's Families:	64.033	
14-MI-223 2020		\$ 607,125
14-MI-223 2021		819,149
14-MI-223SS 2021		<u>351,224</u>
Total Supportive Services for Veteran's Families		<u>1,777,498</u>
Total U.S. Department of Veteran Affairs		<u>4,901,423</u>
Total Federal Financial Assistance		<u>\$ 20,818,791</u>

See notes to schedule of expenditures of federal awards.

Accrued (Deferred) Revenue At January 1, 2021	(Memo Only) Prior Year Expenditures	Current Year Expenditures	Passed Through to Sub-recipients	Current Year Receipts (Cash Basis)	Accrued (Deferred) Revenue At December 31, 2021
\$ 77,144	\$ 498,069	\$ -	\$ -	\$ 77,144	\$ -
36,044	36,044	474,330	-	461,601	48,773
-	-	514	-	-	514
113,188	534,113	474,844	-	538,745	49,287
152,130	666,193	1,384,850	-	1,378,822	158,158
<u>\$ 784,622</u>	<u>\$ 3,332,217</u>	<u>\$ 9,628,919</u>	<u>\$ 1,061,586</u>	<u>\$ 9,092,294</u>	<u>\$ 1,321,247</u>

**SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
PROVIDED TO SUBRECIPIENTS**

COMMUNITY REBUILDERS

For the year ended December 31, 2021

Program Title/Subrecipient	Federal Assistance Listing Number	Approved Grant Award Amount
<i>Keys First Passthrough</i>	14.267	
Hope Network		\$ 465,200
<i>First Step Housing Passthrough</i>	14.267	
Arbor Circle		545,188
Hope Network		485,400
Total		<u>1,030,588</u>
<i>Partners Achieving Change Together</i>	14.267	
Safe Haven		<u>186,169</u>
<i>Emergency Solutions Grant</i>	14.231	
Family Promise		138,175
Arbor Circle		<u>397,985</u>
Total		<u>536,160</u>
Total Federal Awards Passed Through to Subrecipients		<u><u>\$ 2,218,117</u></u>

See notes to schedule of expenditures of federal awards.

(Memo Only) Prior Year Expenditures	Due to/(from) Subrecipients January 1, 2021	Current Year Cash Transferred to/ (from) Subrecipients	Current Year Expenditures Reported by Subrecipients	Due to/(from) Subrecipients December 31, 2021
\$ 206,985	\$ 13,421	\$ 234,991	\$ 237,269	\$ 15,699
255,772	11,763	245,402	258,050	24,411
210,071	10,056	207,651	202,717	5,122
465,843	21,819	453,053	460,767	29,533
7,474	7,474	134,995	134,995	7,474
-	-	68,894	99,157	30,263
-	-	169,653	251,108	81,455
-	-	238,547	350,265	111,718
<u>\$ 680,302</u>	<u>\$ 42,714</u>	<u>\$ 1,061,586</u>	<u>\$ 1,183,296</u>	<u>\$ 164,424</u>

NOTES TO SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS

COMMUNITY REBUILDERS

For the year ended December 31, 2021

Note A – Basis of Presentation

The accompanying schedule of expenditures of federal awards (the Schedule) includes the federal grant activity of Community Rebuilders under programs of the federal government for the year ended December 31, 2021. The information in this Schedule is presented in accordance with 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). Because the Schedule presents only a selected portion of the operations of Community Rebuilders, it is not intended to and does not present the financial position, changes in net assets, or cash flows of Community Rebuilders.

Note B – Summary of Significant Accounting Policies

Expenditures reported on the Schedule are reported on the accrual basis of accounting. Such expenditures are recognized following 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), wherein certain types of expenditures are not allowable or are limited as to reimbursement.

Note C – Indirect Cost Rate

Community Rebuilders has elected not to use the 10% de minimus indirect cost rate as allowed under the Uniform Guidance.

NOTES TO SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS (Continued)

COMMUNITY REBUILDERS

For the year ended December 31, 2021

Note D – Federal Income Reconciliation

	Grant Expenditures Per Schedule of Federal Financial Assistance	Federal Revenue Per Financial Statements	Difference
Continuum of Care Program:			
LOFT Supportive Services	\$ 459,280	\$ 459,280	\$ -
HEROES Supportive Services	149,227	149,227	-
Housing Solutions	586,747	586,747	-
Keys First	880,385	880,385	-
First Step Housing	848,749	848,749	-
Partners Achieving Change Together	524,071	524,071	-
Project HEAL	146,588	146,588	-
Shelter Plus Care Program - TRA	1,046,779	1,046,779	-
Shelter Plus Care Program - SRA	492,622	492,622	-
Home Investment Partnerships Program	1,080,645	1,080,645	-
Emergency Solutions Grant	1,621,154	1,621,154	-
Housing Opportunities for Persons with Aids	407,822	407,822	-
VA Homeless Providers Grant and Per Diem Program	910,006	910,006	-
Supportive Services for Veteran's Families	474,844	474,844	-
	<u>\$ 9,628,919</u>	<u>\$ 9,628,919</u>	<u>\$ -</u>

SCHEDULE OF FINDINGS AND QUESTIONED COSTS

COMMUNITY REBUILDERS

For the year ended December 31, 2021

Section I - Summary of Auditor's Results

Financial Statements

Type of auditor's report issued: *Unmodified*

Internal control over financial reporting:

- Material weakness(es) identified? _____ Yes X No
- Significant deficiency(ies) identified? X Yes _____ 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 programs:

Unmodified

Any audit findings disclosed that are required to be reported in accordance with 2 CFR Part 200?

_____ Yes X No

Identification of major programs audited:

14.231 Emergency Solutions Grant Program
14.239 Home Investment Partnerships Program
64.024 VA Homeless Providers Grant and Per Diem Program

SCHEDULE OF FINDINGS AND QUESTIONED COSTS (Continued)

COMMUNITY REBUILDERS

For the year ended December 31, 2021

Section I - Summary of Auditor's Results (Continued)

Dollar threshold used to distinguish between
Type A and Type B programs:

\$750,000

Auditee qualified as a low-risk auditee?

X

Yes

 No

Section II - Financial Statements Audit Findings

2021-001 Significant Deficiency in Internal Controls over Financial Reporting

Criteria: 2 CFR § 200.512(a)(1) states that the audit must be completed, and the reporting package submitted within the earlier of 30 calendar days after receipt of the auditor's report, or nine months after the end of the audit period.

Condition: The audit reports were not submitted in a timeframe compliant with 2 CFR § 200.512(a)(1).

Cause: The Organization experienced an unusually high volume of transactions running through the major programs due to their extensive intervention in administering grants and funding targeted to mitigate the COVID-19 pandemic, as is reflected in the 2021 financials. This increase in COVID-19 pandemic funding made working through the single audit more complicated, and these extenuating circumstances created an unusual burden and complexity on organizational preparation and completion of the audit.

Effect: The audit reports were not submitted by the federal due date.

Recommendation: The Organization should develop the procedures necessary to ensure future audits impacted by the pandemic are completed in a timely manner.

Section III – Major Federal Award Programs Findings and Questioned Costs

There were no findings that are required to be reported under *Government Auditing Standards*.



REBUILDING HOPE, ENDING HOMELESSNESS, CREATING COMMUNITY

Finding Number	Responsible Person	Management Views	Corrective Action	Anticipated Completion Date
2021-001	Herbert Musikavanhu - Chief Financial Officer	Management agrees with the finding and is in the process of implementing the recommendation.	Community Rebuilders acknowledges that the organization and auditor were working in extraordinary circumstances impacted by a pandemic and do not expect this situation to reoccur. Community Rebuilders will design policies and procedures to reasonably assure Single Audit reports are submitted timely, in accordance with OMB guidance.	11/28/22