

NEVADA CANCER COALITION  
(A NONPROFIT ORGANIZATION)

REPORTING PACKAGE – CASH BASIS

JUNE 30, 2022

NEVADA CANCER COALITION  
JUNE 30, 2022

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## INDEPENDENT AUDITORS' REPORT

To the Board of Directors of  
Nevada Cancer Coalition

### **Report on the Audit of the Financial Statements**

#### ***Opinion***

We have audited the financial statements of Nevada Cancer Coalition (a nonprofit organization), which comprise the statement of assets, liabilities, and net assets – cash basis as of June 30, 2022, and the related statements of revenue and expenses – cash basis, and functional expenses – cash basis, for the year then ended, and the related notes to the financial statements.

In our opinion, the accompanying financial statements present fairly, in all material respects, the assets and liabilities arising from cash transactions of Nevada Cancer Coalition as of June 30, 2022, and its revenue collected and expenses paid during the year then ended in accordance with the cash basis of accounting described in Note 1.

#### ***Basis for Opinion***

We conducted our audit in accordance with auditing standards generally accepted in the United States of America (GAAS). Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are required to be independent of Nevada Cancer Coalition and to meet our other ethical responsibilities, in accordance with the 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 audit opinion.

#### ***Emphasis of Matter — Basis of Accounting***

We draw attention to Note 1 of the financial statements, which describes the basis of accounting. The financial statements are prepared on the cash basis of accounting, which is a basis of accounting other than accounting principles generally accepted in the United States of America. Our opinion is not modified with respect to this matter.

#### ***Responsibilities of Management for the Financial Statements***

Management is responsible for the preparation and fair presentation of the financial statements in accordance with the cash basis of accounting described in Note 1, and for determining that the cash basis of accounting is an acceptable basis for the preparation of the financial statements in the circumstances. Management is also responsible for 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.

### ***Auditors' Responsibilities for the Audit of the Financial Statements***

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditors' report that includes our opinion. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with GAAS and *Government Audit Standards* will always detect a material misstatement when it exists. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.

Misstatements are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment made by a reasonable user based on the financial statements.

In performing an audit in accordance with GAAS, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material misstatement of the financial statements, 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 the amounts and disclosures in the financial statements.
- Obtain an understanding of internal control relevant to the audit 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 Nevada Cancer Coalition's internal control. Accordingly, no such opinion is expressed.
- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statements.
- Conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about Nevada Cancer Coalition's ability to continue as a going concern for a reasonable period of time.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit, significant audit findings, and certain internal control-related matters that we identified during the audit

### ***Supplementary Information***

Our audit was conducted for the purpose of forming an opinion on the consolidated 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* (Uniform Guidance) is presented for purposes of additional analysis and is not a required part of the consolidated 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 consolidated financial statements. The information has been subjected to the auditing procedures applied in the audit of the consolidated financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the consolidated financial statements or to the consolidated 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 federal awards is fairly stated, in all material respects, in relation to the consolidated 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 March 24, 2023 on our consideration of Nevada Cancer Coalition'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 Nevada Cancer Coalition'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 Nevada Cancer Coalition's internal control over financial reporting and compliance.

Barnard Vogler & Co.

Reno, Nevada  
March 24, 2023



NEVADA CANCER COALITION  
STATEMENT OF ASSETS, LIABILITIES, AND NET ASSETS - CASH BASIS  
JUNE 30, 2022

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ASSETS

CURRENT ASSETS

Cash, cash equivalents, and restricted cash \$ 506,469

PROPERTY AND EQUIPMENT, net of accumulated depreciation 10,781

Total assets \$ 517,250

LIABILITIES AND NET ASSETS

CURRENT LIABILITIES

None \$ -

NET ASSETS

Without donor restrictions  
Undesignated net assets 286,322

With donor restrictions  
Purpose restrictions 230,928

Total net assets 517,250

Total liabilities and net assets \$ 517,250

See accompanying notes

NEVADA CANCER COALITION  
STATEMENT OF REVENUE AND EXPENSES - CASH BASIS  
FOR THE YEAR ENDED JUNE 30, 2022

	<u>Without Donor Restrictions</u>	<u>With Donor Restrictions</u>	<u>Total</u>
OPERATING ACTIVITIES			
REVENUE AND OTHER SUPPORT			
Government grants	\$ 1,998,567	-	\$ 1,998,567
Program income	117,234	3,681	120,915
Contributions	26,565	15,193	41,758
Contract income	20,000	86,890	106,890
Net assets released from restrictions	3,558	(3,558)	-
Total revenue	<u>2,165,924</u>	<u>102,206</u>	<u>2,268,130</u>
EXPENSES			
Program services	2,050,484	-	2,050,484
Supporting services			
Management and general	170,880	-	170,880
Fundraising	42,126	-	42,126
Total expenses	<u>2,263,490</u>	<u>-</u>	<u>2,263,490</u>
INCREASE (DECREASE) IN NET ASSETS	(97,566)	102,206	4,640
NET ASSETS, beginning of year	<u>383,888</u>	<u>128,722</u>	<u>512,610</u>
NET ASSETS, end of year	<u>\$ 286,322</u>	<u>\$ 230,928</u>	<u>\$ 517,250</u>

See accompanying notes

NEVADA CANCER COALITION  
STATEMENT OF FUNCTIONAL EXPENSES - CASH BASIS  
FOR THE YEAR ENDED JUNE 30, 2022

	Program Services	Supporting Services		Total
		Management and General	Fundraising	
Salaries and wages	\$ 396,053	\$ 97,662	\$ -	\$ 493,715
Employee benefits	30,528	7,558	-	38,086
Payroll taxes	35,826	8,834	-	44,660
Total salaries and related expenses	<u>462,407</u>	<u>114,054</u>	<u>-</u>	<u>576,461</u>
Advertising	14,098	2,078	1,927	18,103
Conferences	2,188	2,977	-	5,165
Contract services	1,409,900	14,098	37,317	1,461,315
Depreciation	948	-	-	948
Insurance	-	3,798	-	3,798
Postage	604	399	-	1,003
Printing and copy	5,781	1,741	-	7,522
Professional fees	77	13,499	-	13,576
Rent and equipment	47,800	1,196	-	48,996
Supplies	87,252	5,664	1,171	94,087
Telephone and web services	11,377	5,682	-	17,059
Travel	8,052	5,694	1,711	15,457
Total expenses	<u>\$ 2,050,484</u>	<u>\$ 170,880</u>	<u>\$ 42,126</u>	<u>\$ 2,263,490</u>

See accompanying notes



NOTES TO FINANCIAL STATEMENTS

NEVADA CANCER COALITION  
NOTES TO FINANCIAL STATEMENTS  
JUNE 30, 2022

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NOTE 1 - NATURE OF ACTIVITIES AND SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

*Nature of Activities:* Nevada Cancer Coalition (Coalition) is a nonprofit which envisions healthy communities across Nevada with equitable access to quality cancer care and support. The Coalition was formed in 2002 to develop a comprehensive cancer control plan for the State of Nevada with its primary funding source, the Department of Health and Human Services.

*Basis of Accounting:* The accompanying financial statements have been prepared on the cash basis of accounting in accordance with generally accepted accounting principles. The cash basis is not the accrual basis (U.S. GAAP) of accounting. The cash basis provides an immediate recognition of revenue and expenses and does not focus on anticipated revenue and expenses.

*Basis of Presentation:* The Coalition reports information regarding its financial position and activities according to two classes of net assets:

- *Net assets without donor restrictions:* Net assets are not subject to donor-imposed restrictions and may be expended for any purpose in performing the primary objectives of the Coalition. These net assets may be used at the discretion of the Coalition's management and board of directors.
- *Net assets with donor restrictions:* Net assets subject to stipulations imposed by donors and grantors. Some donor restrictions are temporary in nature; those restrictions will be met by actions of the Coalition or by the passage of time. Other donor restrictions are perpetual in nature, whereby the donor has stipulated the funds be maintained in perpetuity.

*Cash and Cash Equivalents:* Cash and cash equivalents include general checking and interest-bearing accounts, cash invested in money market funds, and certificates of deposit with original maturities of three months or less. For purposes of the statement of cash flows the Coalition considers all highly liquid debt instruments purchased with original maturities of three months or less to be cash equivalents.

*Property and Equipment:* Property and equipment are recorded at cost. Additions and improvements in excess of \$2,500 are capitalized, whereas costs of maintenance and repairs are expensed as incurred.

Depreciation is provided for in amounts sufficient to relate the cost of depreciable assets to operations over their estimated service lives on an accelerated basis. The estimated useful life for furniture and fixtures and equipment is 5 to 7 years.

*Contributed Services:* The Coalition is required to recognize the contributions of services if the services received (a) create or enhance nonfinancial assets or (b) require specialized skills, are provided by individuals possessing those skills, and would typically need to be purchased if not provided by donation. Services requiring specialized skills are those provided by accountants, architects, carpenters, doctors, electricians, lawyers, nurses, plumbers, teachers and other professionals and craftsmen.

Volunteers have donated significant amounts of time serving on the Coalition's committees and Board of Directors. The services donated do not meet the criteria for recognition as defined above. Accordingly, the financial statements do not reflect the value of these services.

NEVADA CANCER COALITION  
NOTES TO FINANCIAL STATEMENTS (CONTINUED)  
JUNE 30, 2022

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NOTE 1 - NATURE OF ACTIVITIES AND SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES  
(Continued)

Revenue Recognition: The Coalition recognizes exchange revenue and contribution revenue based on the timing of cash received. Revenue is classified separately between exchange and contribution to identify various revenue sources. The Coalition has exchange revenue derived from its fundraising events and one off contracts with various governments in which specific services are contracted. Contribution revenue occurs in the form of donations from individual and corporate sponsorships. The Coalition receives the majority of its funding from grant awards.

The Coalition's contracts are typically to provide a specified service within its local communities. These services contain but are not limited to resource management, outreach campaigns, evidence-based projects, or policy advocacy. Health care provider educational events occur annually where the Coalition provides accommodations and continuing education. Grant awards are typically received annually where funding is provided with specific objectives or outcomes. Contributions mostly come from individual and corporate partners that donate funding towards the Coalition's purpose. These revenues are received both restricted and unrestricted. Revenues for all different sources as identified above are recognized at the time funding is received.

Revenues do not require significant estimates or judgments as the transaction price is fixed and stated in each contract or donation. The Coalition revenues also do not include material amounts of variable consideration, or result in significant obligations associated with returns, refunds or warranties.

Payment terms are consistently applied with most contracts and invoiced amounts for related services billed in arrears.

Functional Allocation of Expenses: The costs of providing the various programs and other activities have been summarized on a functional basis in the statement of activities and in detail in the statement of functional expenses. Accordingly, certain costs have been allocated among the programs and supporting services benefited based on either specific identification or estimates of personnel time.

Advertising: The Coalition expenses the costs of all advertising campaigns and promotions as they are incurred. Total advertising costs incurred for the year ended June 30, 2022 was \$18,103.

Income Taxes: The Coalition operates under Internal Revenue Code (IRC) Section 501(c)(6) as an organization exempt from income tax. Income from certain activities not directly related to the Coalition's tax-exempt purpose is subject to taxation as unrelated business income.

The Coalition files returns of an organization exempt from income tax in the U.S. federal jurisdiction. The Coalition is no longer subject to U.S. federal income tax examinations by tax authorities for years before 2018.

Subsequent Events: Subsequent events have been evaluated through March 24, 2023, which represents the date the financial statements were available to be issued. Subsequent events after that date have not been evaluated.

NEVADA CANCER COALITION  
NOTES TO FINANCIAL STATEMENTS (CONTINUED)  
JUNE 30, 2022

NOTE 2 - LIQUIDITY AND AVAILABILITY

The Coalition's financial assets available within one year of the financial position date for general expenditures are as follows:

Cash and cash equivalents	\$	506,469
Less:		
Amounts unavailable for general expenditures within one year, due to:		
Restricted by donors with purpose restrictions		(230,928)
		\$ 275,541

The Coalition manages its liquidity position to meet expenditures, liabilities, and other obligations as they come due. The Coalition's financial assets have been reduced by amounts not available for general use within one year of the financial position because of donor imposed restrictions.

NOTE 3 - PROPERTY, PLANT AND EQUIPMENT

Property, plant and equipment consist of the following at June 30, 2022:

Furniture and fixtures	\$	2,620
Equipment		9,109
		11,729
Less: Accumulated depreciation		(948)
		\$ 10,781

Depreciation expense totaled \$948 for the year ended June 30, 2022.

NOTE 4 - NET ASSETS WITH DONOR RESTRICTIONS

The Coalition's net assets with donor restrictions is comprised of the following at June 30, 2022:

Breast cancer	\$	55,604
Patient assistance funds		10,999
Contracts		151,480
Policy/Advocacy		12,845
Net assets with donor restrictions		\$ 230,928

NOTE 5 - CONCENTRATION OF CREDIT RISK.

The Coalition maintains its cash and temporary cash investments in one financial institution. The cash and cash equivalents are insured by the Federal Deposit Insurance Corporation (FDIC) up to \$250,000. At June 30, 2022, the Coalition had \$316,043 of cash deposited in this account subject to credit risk as the balances exceeded FDIC insured limits.

NEVADA CANCER COALITION  
NOTES TO FINANCIAL STATEMENTS (CONTINUED)  
JUNE 30, 2022

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NOTE 6 - RISKS AND UNCERTAINTIES

In March 2020, the COVID-19 coronavirus was declared a pandemic and the state of Nevada made an emergency declaration which resulted in various businesses being shut down across the state. Due to the ongoing nature of the pandemic that has continued into 2022, economic uncertainties have arisen, which could negatively impact operating results of the Coalition. With the reserves the Coalition currently maintains, management believes they are adequately addressing the financial impacts of the pandemic at this time.

## SUPPLEMENTARY INFORMATION

NEVADA CANCER COALITION  
 SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS  
 FOR THE YEAR ENDED JUNE 30, 2022

Federal Grantor Pass-through Grantor/ Program Title	Assistance Listing	Pass-through Grantor Identifying Number	Federal Expenditures
U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES			
Passed-through from State of Nevada, Department of Health and Human Services			
Cancer Prevention and Control Programs for State, Territorial and Tribal Organizations	93.898	9389822C	\$ 119,511
	93.898	9389822C	152,843
Subtotal CFDA 93.898			<u>272,354</u>
Passed-through from State of Nevada, Department of Health and Human Services			
COVID-19 Activities to Support State, Tribal, Local and Territorial (STLT) Health Department Response to Public Health or Healthcare Crises	93.391	9339122C	916,489
Total U.S. Department of Health and Human Services			<u>1,188,843</u>
TOTAL FEDERAL EXPENDITURES			<u><u>\$ 1,188,843</u></u>

NEVADA CANCER COALITION  
NOTES TO THE SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS  
FOR THE YEAR ENDED JUNE 30, 2022

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NOTE 1 - BASIS OF PRESENTATION

The accompanying schedule of expenditures of federal awards includes the federal award activity of Nevada Cancer Coalition under programs of the federal government for the year ended June 30, 2022. The information in this schedule is presented in accordance with the requirements of Title 2 *U.S. Code of Federal Regulations Part 200, Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). Because the schedule presents only a selected portion of the operations of Nevada Cancer Coalition, it is not intended to and does not present the financial position, changes in net assets, or cash flows of Nevada Cancer Coalition.

NOTE 2 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Expenditures reported in the Schedule are reported on the cash basis of accounting. 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. Negative amounts, if any, shown on the Schedule represent adjustments or credits made in the normal course of business to amounts reported as expenditures in prior years.

NOTE 3 - INDIRECT COST RATE

The Coalition has elected to use the 10% de minimis indirect cost rate allowed under the Uniform Guidance for all grants that do not specify a different rate.



REPORTS ON INTERNAL CONTROL AND COMPLIANCE





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INDEPENDENT AUDITORS' 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 of  
Nevada Cancer Coalition

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 Nevada Cancer Coalition (a nonprofit organization), which comprise the statement of assets, liabilities, and net assets - cash basis as of June 30, 2022, and the related statements of revenue and expenses – cash basis, and functional expenses – cash basis for the year then ended, and the related notes to the financial statements, and have issued our report thereon dated March 24, 2023.

### Internal Control Over Financial Reporting

In planning and performing our audit of the financial statements, we considered Nevada Cancer Coalition'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 Nevada Cancer Coalition's internal control. Accordingly, we do not express an opinion on the effectiveness of Nevada Cancer Coalition's internal control.

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

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

### Compliance and Other Matters

As part of obtaining reasonable assurance about whether Nevada Cancer Coalition'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 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.

Bernard Vogler & Co.

Reno, Nevada  
March 24, 2023





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INDEPENDENT AUDITORS' REPORT ON COMPLIANCE FOR EACH MAJOR FEDERAL PROGRAM  
AND REPORT ON INTERNAL CONTROL OVER COMPLIANCE  
IN ACCORDANCE WITH THE UNIFORM GUIDANCE

To the Board of Directors of  
Nevada Cancer Coalition

**Report on Compliance for Each Major Federal Program**

**Opinion on Each Major Federal Program**

We have audited Nevada Cancer Coalition's (a nonprofit 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 Nevada Cancer Coalition's major federal programs for the year ended June 30, 2022. Nevada Cancer Coalition's major federal programs are identified in the summary of auditors' results section of the accompanying schedule of findings and questioned costs.

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

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

We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America (GAAS); the standards applicable to financial audits contained in Government Auditing Standards issued by the Comptroller General of the United States (*Government Auditing Standards*); 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 Nevada Cancer Coalition 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 Nevada Cancer Coalition's compliance with the compliance requirements referred to above.

**Responsibilities of Management for Compliance**

Management is responsible for compliance with the requirements referred to above and for the design, implementation, and maintenance of effective internal control over compliance with the requirements of laws, statutes, regulations, rules and provisions of contracts or grant agreements applicable to Nevada Cancer Coalition's 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 Nevada Cancer Coalition's compliance based on our audit. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with GAAS, *Government Auditing Standards*, and the Uniform Guidance will always detect material noncompliance when it exists. The risk of not detecting material noncompliance resulting from fraud is higher than for that resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Noncompliance with the compliance requirements referred to above is considered material, if there is a substantial likelihood that, individually or in the aggregate, it would influence the judgment made by a reasonable user of the report on compliance about Nevada Cancer Coalition's compliance with the requirements of each major federal program as a whole.

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

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material noncompliance, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding Nevada Cancer Coalition's compliance with the compliance requirements referred to above and performing such other procedures as we considered necessary in the circumstances.
- Obtain an understanding of Nevada Cancer Coalition's internal control over compliance relevant to the audit in order to design audit procedures that are appropriate in the circumstances and to test and report on internal control over compliance in accordance with the Uniform Guidance, but not for the purpose of expressing an opinion on the effectiveness of Nevada Cancer Coalition's internal control over compliance. Accordingly, no such opinion is expressed.

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

## **Report on Internal Control over Compliance**

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

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

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

The purpose of this report on internal control over compliance is solely to describe the scope of our testing of internal control over compliance and the results of that testing based on the requirements of the Uniform Guidance. Accordingly, this report is not suitable for any other purpose.

*Barnard Vogler & Co.*

Reno, Nevada  
March 24, 2023



REPORTING REQUIREMENTS

NEVADA CANCER COALITION  
SCHEDULE OF FINDINGS AND QUESTIONED COSTS  
FOR THE YEAR ENDED JUNE 30, 2022

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## SECTION I: SUMMARY OF AUDITORS' RESULTS

**Financial Statements**

Type of auditors' report issued:	Unmodified
Internal control over financial reporting:	
Material weakness(es) identified?	No
Significant deficiency(ies) identified that are not considered to be material weaknesses?	No
Noncompliance material to financial statements noted?	No

**Federal Awards**

Internal control over major federal programs:	
Material weakness(es) identified?	No
Significant deficiency(ies) identified that are not considered to be material weaknesses?	No
Type of auditors' 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 or Cluster</u>	<u>CFDA Number</u>
COVID-19 Health Disparities	93.391
Dollar threshold for distinguishing Type A and B programs was \$750,000.	
Auditee qualified as low-risk auditee?	No

## SECTION II: FINANCIAL STATEMENT FINDINGS

None

## SECTION III: FINDINGS AND QUESTIONED COSTS FOR MAJOR FEDERAL AWARD PROGRAMS

None

## SECTION IV: SUMMARY OF PRIOR AUDIT FINDINGS

None