



Federal Awards Reports in Accordance
with the Uniform Guidance
June 30, 2021

Guadalupe Center Educational
Programs, Inc.

Independent Auditor’s Report on Internal Control over Financial Reporting and on Compliance and Other Matters Based on an Audit of Financial Statements Performed in Accordance with *Government Auditing Standards* 1

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**Independent Auditor's Report on Internal Control over Financial Reporting and on Compliance
and Other Matters Based on an Audit of Financial Statements Performed
in Accordance with *Government Auditing Standards***

The Board of Directors
Guadalupe Center Educational Programs, Inc.
Salt Lake City, Utah

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 consolidated financial statements of Guadalupe Center Educational Programs, Inc, which comprise the consolidated statement of financial position as of June 30, 2021, and the related statements of activities, functional expenses, and cash flows for the year then ended, and the related notes to the consolidated financial statements, and have issued our report thereon dated March 21, 2022.

Internal Control over Financial Reporting

In planning and performing our audit of the consolidated financial statements, we considered Guadalupe Center Educational Programs, Inc.'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 consolidated financial statements, but not for the purpose of expressing an opinion on the effectiveness of Guadalupe Center Educational Programs, Inc.'s internal control. Accordingly, we do not express an opinion on the effectiveness of Guadalupe Center Educational Programs, Inc.'s internal control.

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

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

Compliance and Other Matters

As part of obtaining reasonable assurance about whether Guadalupe Center Educational Programs, Inc.'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.

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

Salt Lake City, Utah
March 21, 2022



Independent Auditor’s Report on Compliance for Each Major Federal Program; Report on Internal Control Over Compliance; and Report on the Schedule of Expenditures of Federal Awards Required by the Uniform Guidance

To the Board of Directors
Guadalupe Center Educational Programs, Inc.
Salt Lake City, Utah

Report on Compliance for Each Major Federal Program

We have audited Guadalupe Center Educational Programs, Inc.’s compliance with the types of compliance requirements described in the *OMB Compliance Supplement* that could have a direct and material effect on Guadalupe Center Educational Programs, Inc.’s major federal programs for the year ended June 30, 2021. Guadalupe Center Educational Programs, Inc.’s major federal programs are identified in the summary of auditor’s results section of the accompanying schedule of findings and questioned costs.

Management’s Responsibility

Management is responsible for compliance with federal statutes, regulations, and the terms and conditions of its federal awards applicable to its federal programs.

Auditor’s Responsibility

Our responsibility is to express an opinion on compliance for each of Guadalupe Center Educational Programs, Inc.’s major federal programs based on our audit of the types of compliance requirements referred to above. We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; and the audit requirements of Title 2 U.S. *Code of Federal Regulations* Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). Those standards and the Uniform Guidance require that we plan and perform the audit to obtain reasonable assurance about whether noncompliance with the 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 Guadalupe Center Educational Programs, Inc.’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 Guadalupe Center Educational Programs, Inc.’s compliance.

Opinion on Each Major Federal Program

In our opinion, Guadalupe Center Educational Programs, Inc.’s 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 June 30, 2021.

Report on Internal Control over Compliance

Management of Guadalupe Center Educational Programs, Inc. 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 Guadalupe Center Educational Programs, Inc.'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 Guadalupe Center Educational Programs, Inc.'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. *A significant deficiency in internal control over compliance* is a deficiency, or a combination of deficiencies, in internal control over compliance with a type of compliance requirement of a federal program that is less severe than a material weakness in internal control over compliance, yet important enough to merit attention by those charged with governance.

Our consideration of internal control over compliance was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control 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.

Report on Schedule of Expenditures of Federal Awards Required by the Uniform Guidance

We have audited the financial statements of Guadalupe Center Educational Programs, Inc as of and for the year ended June 30, 2021, and have issued our report thereon dated March 21, 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.

Eide Bailly LLP

Salt Lake City, Utah
March 21, 2022

Guadalupe Center Educational Programs, Inc.
Schedule of Expenditures of Federal Awards
Year Ended June 30, 2021

Federal Grantor/Pass-Through Grantor/Program or Cluster Title	Federal Financial Assistance Listing	Pass-Through Entity Identifying Number	Expenditures
<u>U.S. Department of Education</u>			
Passed Through the Utah State Office of Education:			
Special Education Cluster			
Special Education - Grants to States	84.027	20T1FT/21T1FT	\$ 80,503
Special Education - Grants to States	84.027	20STAC	20,051
Total Special Education Cluster			<u>100,554</u>
Adult Education - Basic Grants to States	84.002	20ADEB/21ADEB	213,392
Title I Grants to Local Educational Agencies	84.010	20T1FT/21T1FT	111,576
Title I Grants to Local Educational Agencies	84.010	20T1SF	29,326
			<u>140,902</u>
Special Education - State Personnel Development	84.323	20SIGF	6,000
Supporting Effective Instruction State Grants	84.367	192FT	19,232
English Language Acquisition State Grants	84.365	20ELFT/21ELFT	11,222
Student Support and Academic Enrichment	84.424A	194AFT	10,943
COVID-19 Education Stabilization Fund - Governors Emergency Education Relief Fund	84.425C	20GEER	14,941
COVID-19 Education Stabilization Fund - Elementary and Secondary School Education Relief	84.425D	20ESSR	57,052
COVID-19 Education Stabilization Fund - Elementary and Secondary School Education Relief	84.425D	21ESSR	24,503
COVID-19 Education Stabilization Fund - Elementary and Secondary School Education Relief	84.425D	21ARPF	7,704
			<u>89,259</u>
Total U.S. Department of Education			<u>606,445</u>
<u>U.S. Department of Agriculture</u>			
Passed Through Utah State Office of Education:			
Child Nutrition Cluster			
National School Lunch Program	10.555	20&21NSLF/20& 21NSLP/20&21SBP	304,320
Total Child Nutrition Cluster			304,320
Fresh Fruit and Vegetable Program	10.582	20FFVP/21FFVP	32,700
Child Nutrition Discretionary Grants Limited Availability	10.579	19EQUP	17,877
Total U.S. Department of Agriculture			<u>354,897</u>

Guadalupe Center Educational Programs, Inc.
 Schedule of Expenditures of Federal Awards
 Year Ended June 30, 2021

Federal Grantor/Pass-Through Grantor/Program or Cluster Title	Federal Financial Assistance Listing/Federal CFDA Number	Pass-Through Entity Identifying Number	Expenditures
<u>U.S. Department of Treasury</u>			
Passed Through the Utah Department of Heritage and Art:			
COVID-19 Coronavirus Relief Fund	21.019	211445	\$ 32,581
Passed Through the State of Utah:			
COVID-19 Coronavirus Relief Fund	21.019	Unknown	12,564
Passed Through Salt Lake County, Utah:			
COVID-19 Coronavirus Relief Fund	21.019	CPG2020002	45,350
COVID-19 Coronavirus Relief Fund	21.019	Unknown	<u>27,749</u>
Total U.S. Department of Treasury			<u>118,244</u>
<u>U.S. Department of Health and Human Services</u>			
Passed Through the Utah Department of Workforce Services:			
Child Care Development Fund Cluster			
Child Care and Development Block Grant	93.575	18DWS0060	5,776
Child Care and Development Block Grant	93.575	21DWS0182	28,239
Child Care and Development Block Grant	93.575	20DWS0742	67,615
Child Care and Development Block Grant	93.575	20DWS0079-1	<u>399,892</u>
Total Child Care Development Fund Cluster			501,522
Passed Through Salt Lake County, Utah			
Social Services Block Grant	93.667	HCD18107SS	<u>40,000</u>
Total U.S. Department of Health and Human Services			<u>541,522</u>
<u>U.S. Department of Housing and Urban Development</u>			
Passed Through Salt Lake County, Utah:			
Community Development Block Grants-Entitlement Grants Cluster			
CDBG/Entitlement Grants	14.218	HCD20107CH	<u>31,288</u>
Total U.S. Department of Housing and Urban Development			<u>31,288</u>
Total Federal Financial Assistance			<u>\$ 1,652,396</u>

Note 1 - Basis of Presentation

The accompanying schedule of expenditures of federal awards (the schedule) includes the federal award activity of the Guadalupe Center Educational Programs, Inc. (the Organization) under programs of the federal government for the year ended June 30, 2021. The information is presented in accordance with the requirements of Title 2 U.S. Code of Federal Regulations Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). Because the schedule presents only a selected portion of the operations of the Guadalupe Center Educational Programs, Inc., it is not intended to and does not present the financial position, changes in net assets, or cash flows of Guadalupe Center Educational Programs, Inc.

Note 2 - Summary of Significant Accounting Policies

Expenditures reported in the schedule are reported on the accrual 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. No federal financial assistance has been provided to a subrecipient.

Note 3 - Indirect Cost Rate

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

Section I – Summary of Auditor’s Results

FINANCIAL STATEMENTS

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

FEDERAL AWARDS

Internal control over major program:	
Material weaknesses identified	No
Significant deficiencies identified not considered to be material weaknesses	None Reported
Type of auditor's report issued on compliance for major programs:	Unmodified
Any audit findings disclosed that are required to be reported in accordance with Uniform Guidance 2 CFR 200.516:	No

Identification of major programs:

<u>Name of Federal Program or Cluster</u>	<u>CFDA Number</u>
Child Nutrition Cluster	10.555
Child Care Development Fund Cluster	93.575
Dollar threshold used to distinguish between type A and type B programs:	\$750,000
Auditee qualified as low-risk auditee?	No

Section II – Financial Statement Findings

None

Section III – Federal Award Findings and Questioned Costs

None