



Yukon-Kuskokwim Health Corporation

Single Audit Reports and Schedules
Year Ended September 30, 2015

Yukon-Kuskokwim Health Corporation

Single Audit Reports and Schedules
Year Ended September 30, 2015

Yukon-Kuskokwim Health Corporation

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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*

Board of Directors
Yukon-Kuskokwim Health Corporation
Bethel, Alaska

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 Yukon-Kuskokwim Health Corporation, which comprise the statement of net position as of September 30, 2015, and the related statements of revenues, expenses and changes in net position, and cash flows for the year then ended, and the related notes to the financial statements, and have issued our report thereon dated January 15, 2016.

Internal Control Over Financial Reporting

In planning and performing our audit of the financial statements, we considered Yukon-Kuskokwim Health Corporation's internal control over financial reporting (internal control) to determine the audit procedures that are appropriate in the circumstances for the purpose of expressing our opinion on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of Yukon-Kuskokwim Health Corporation's internal control. Accordingly, we do not express an opinion on the effectiveness of Yukon-Kuskokwim Health Corporation'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 combination of deficiencies, in internal control, such that there is a reasonable possibility that a material misstatement of Yukon-Kuskokwim Health Corporation'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 Yukon-Kuskokwim Health Corporation's financial statements are free from material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

Purpose of This Report

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the 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.

BDO USA, LLP

Anchorage, Alaska
January 15, 2016



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3601 C Street, Suite 600
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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 *OMB Circular A-133*

Board of Directors
Yukon-Kuskokwim Health Corporation
Bethel, Alaska

Report on Compliance for Each Major Federal Program

We have audited Yukon Kuskokwim Health Corporation's compliance with the types of compliance requirements described in the *OMB Compliance Supplement* that could have a direct and material effect on each of Yukon-Kuskokwim Health Corporation's major federal programs for the year ended September 30, 2015. Yukon-Kuskokwim Health Corporation'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 the requirements of laws, regulations, contracts, and grants applicable to each of its federal programs.

Auditor's Responsibility

Our responsibility is to express an opinion on compliance for each of Yukon-Kuskokwim Health Corporation'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 OMB Circular A-133, *Audits of States, Local Governments, and Non-Profit Organizations*. Those standards and OMB Circular A-133 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 Yukon-Kuskokwim Health Corporation'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 Yukon-Kuskokwim Health Corporation's compliance.

Opinion on Each Major Federal Program

In our opinion, Yukon-Kuskokwim Health Corporation 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, 2015.

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Report on Internal Control Over Compliance

Management of Yukon-Kuskokwim Health Corporation 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 Yukon-Kuskokwim Health Corporation'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 OMB Circular A-133, 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 Yukon-Kuskokwim Health Corporation's internal control over compliance.

A deficiency in internal control over compliance exists when the design or operation of a control over compliance does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, noncompliance with a type of compliance requirement of a federal program on a timely basis. *A material weakness in internal control over compliance* is a deficiency, or combination of deficiencies, in internal control over compliance, such that there is a reasonable possibility that material noncompliance with a 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 OMB Circular A-133. Accordingly, this report is not suitable for any other purpose.

Report on Schedule of Expenditures of Federal Awards Required by OMB Circular A-133

We have audited the financial statements of Yukon-Kuskokwim Health Corporation's as of and for the year ended September 30, 2015 and have issued our report thereon dated January 15, 2016, 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 OMB Circular A-133 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.

BDO USA, LLP

Anchorage, Alaska
January 15, 2016

Yukon-Kuskokwim Health Corporation
Schedule of Expenditures of Federal Awards
Year Ended September 30, 2015

Federal Grantor/Program Title	Catalog of Federal Domestic Assistance Number	Award Number	Amount of Award	Federal Share of Expend- itures
Department of Health And Human Services				
Tribal Self Governance Program IHS Compact/Funding Agreements:				
Direct Program - Indian Health Service FY15 Compact	93.210	0058G95003	\$ 73,673,463	73,673,463
Direct Program - Methamphetamine and Suicide Prevention Initiative	93.210	0058G95003	558,748	558,748
				<u>74,232,211</u>
Passed through Alaska Native Tribal Health Consortium:				
LED Lighting Upgrade Project	93.210	AN4YK001H6	235,950	156,333
Behavioral Health Aide Project	93.210	ANTHC-04-U-2763	4,789,855	747,546
Aniak Sub Regional Generator	93.210	AN11-HD3	181,291	149,447
Switchgear Replacement	93.210	AN 14-HJ9	388,488	4,166
Wiring Upgrades	93.210	AN11-HD5	279,652	1,880
Kitchen Ventilation	93.210	AN11-HD6	348,809	7,921
Operating Suite Humidity Control	93.210	AN 14-HK2	56,540	53,836
Infectious Isolation Exam Room	93.210	AN 14-HJ7	249,863	4,966
Impatient Townhouse Asbestos Abatement	93.210	IHS	759,000	863
YKDRH Transformer Replacement	93.210	AN 09-H71	148,500	400
YKDRH Fire Replacement	93.210	AN-12 HF87	336,231	316,687
Fed Qtrs Demo and Utilidor	93.210	IHS(08B002)	961,219	67,525
Inpatient Infection Control Enhancements	93.210	AN 12-HF9	307,357	10,060
Metering of Energy and Water	93.210	IHS(13H003)	120,890	34,557
Radiology Phase 1	93.210	AN 14-HK8	269,834	19,727
Hazmat Survey Env Assessment	93.210	AN4YK002H6	98,736	63,585
Lab Life Safety Improvements	93.210	AN-12-HF7	163,110	214
Steam System Replacement Design	93.210	AN 13-H15	116,171	41,228
Steam Boiler replacement	93.210	AN13-HH2	240,383	166,596
Total passed through Alaska Native Tribal Health Consortium				<u>1,847,537</u>
Total Tribal Self Governance Program - IHS Compact/Funding Agreements				<u>76,079,748</u>
Special Diabetes Program for Indians - Diabetes Prevention and Treatment Projects:				
Direct programs:				
Diabetes Prevention & Control Carryover	93.237	H1D4IHS0005-16-03	1,763,987	156,166
Diabetes Prevention & Control	93.237	H1D4IHS0005-17-01	1,574,539	1,244,059
Diabetes Prevention & Control	93.237	H1D4IHS0005-18-00	1,574,539	421,324
Total Diabetes Program for Indians - Diabetes Prevention and Control Program				<u>1,821,549</u>
Special Diabetes-Cardiovascular Disease	93.442	H1D2IHS0031-11-00	324,300	121,861
Consolidated Health Centers:				
Direct programs:				
Health Center Cluster	93.224	3 H80CS00447-13-04	3,722,058	3,650,998
Health Center Cluster	93.224	3 H80CS00447-14-03	4,070,298	2,551,766
Total Consolidated Health Centers				<u>6,202,764</u>
Centers for Disease Control and Prevention - Investigations and Technical Assistance:				
Direct programs:				
National Cancer Prevention and Control Program	93.283	5U58DP003853-03	570,000	478,300
National Cancer Prevention and Control Program	93.283	5U58DP003853-04-00	569,999	129,819
CRCCP OR Nursing	93.283	14-U-58918	50,000	15,023
Total National Cancer Prevention and Control Program				<u>623,142</u>
YKHC Community Transformation Project	93.531	1U58DP003642-01	193,340	(1,543)
Total Centers for Disease Control and Prevention - Investigations and Technical Assistance				<u>621,599</u>
Ryan White HIV/AIDS Dental Reimbursement Community Based Dental Partnership - Passed through Alaska Native Tribal Health Consortium - Ryan White HIV/AIDS Agreement	93.918	ANTHC-07-U-18319	176,000	22,168
Direct Program - Calicarag: Healing our Youth and Families	93.104	1U79SM061347-01	998,046	824,630
Direct program - Mayo Clinic Native Sisters	93.393	1R01CA164533-02	343,735	63,680
Direct program - Mayo Clinic Native Sisters	93.393	1R01CA164533-03	235,870	39,133
				<u>102,813</u>
Direct Program - Native Connections Calicarag	93.243	1H79SM061919-01	199,960	191,986
Direct Program - Reducing Tobacco Use in Pregnancy	93.443	A99IHS0040-03-01	100,000	(102)

Yukon-Kuskokwim Health Corporation

Schedule of Expenditures of Federal Awards, continued

Federal Grantor/Program Title	Catalog of Federal Domestic Assistance Number	Award Number	Amount of Award	Federal Share of Expend- itures
Department of Health And Human Services, continued				
Passed through University of Alaska - Anchorage -				
Basic/Core Area Health Education Centers -				
AHEC Subaward	93.107	U77HP23073-04-02	\$ 76,500	62,898
AHEC Subaward	93.107	U77HP23073-05-00	77,663	2,646
Total Basic/Core Area Health Education Centers				<u>65,544</u>
Passed through University of Alaska - Fairbanks:				
National Center for Research Resources - Investigating Obesity and Chronic				
Disease-Related Risk Factors of Alaska Natives (CANHR)				
	93.389	2P20 RR016430-06A1	39,060	7,079
Total Department of Health and Human Services				<u>86,061,639</u>
Department of Housing and Urban Development (HUD)				
Passed through local entities -				
Alaska Office of Native Programs:				
Village of Chevak- Chevak Clinic-ICDBG	14.862	B-13-SR-02-0020	600,000	404,590
Village of Atmautluak - Clinic Repair	14.862	B-10-SR-02-0054	343,241	3,681
Total Department of Housing and Urban Development				<u>408,271</u>
Denali Commission				
Passed through Alaska Native Tribal Health Consortium:				
Chevak Clinic				
	90.100	1170C	1,833,412	(570)
Total Denali Commission				<u>(570)</u>
Department of Agriculture				
Direct Program -				
Code Blue EMS Vehicles and Equipment				
	10.766	60-08-0920041414	\$ 995,650	14
Passed Through State of Alaska Department of Health and Social Services -				
Special Supplemental Nutrition Program for Women, Infants and Children:				
Supplemental Food Program for WIC				
	10.557	604-14-840	606,996	204
Supplemental Food Program for WIC				
	10.557	604-268-1510	635,844	451,562
Supplemental Food Program for WIC				
	10.557	604-268-1610	868,681	115,356
Total Special Supplemental Nutrition Program for Women, Infants, and Children				<u>567,122</u>
Passed Through the State of Alaska Department of Environmental Conservation -				
State Public Water Systems Supervision:				
Remote Maintenance Worker				
	10.760	1815	143,597	104,073
Remote Maintenance Worker				
	10.760	1605	171,524	31,255
Total passed through the State of Alaska Department of Environmental Conservation				<u>135,328</u>
Total Department of Agriculture				<u>702,464</u>

Yukon-Kuskokwim Health Corporation

Schedule of Expenditures of Federal Awards, continued

Federal Grantor/Program Title	Catalog of Federal Domestic Assistance Number	Award Number	Amount of Award	Federal Share of Expenditures
Environmental Protection Agency				
Passed through State of Alaska Department of Environmental Conservation -				
State Public Water Systems Supervision:				
Remote Maintenance Worker	66.202	1815	326,698	236,777
Remote Maintenance Worker	66.202	1605	358,331	<u>66,417</u>
Total Environmental Protection Agency				<u>303,194</u>
Total Expenditures of Federal Awards				<u>\$ 87,474,998</u>

Notes:

1. Basis of Presentation

The accompanying schedule of expenditures of federal awards (the "Schedule") includes the federal grant activity of Yukon-Kuskokwim health Corporation under programs of the federal government for the year ended September 30, 2015. The information in this Schedule is presented in accordance with the requirements of the Office of Management and Budget (OMB) Circular A-133, Audits of States, Local Governments, and Non-Profit Organizations. Because the Schedule presents only a selected portion of the operations of Yukon-Kuskokwim health Corporation, it is not intended to and does not present the financial position, changes in net position or cash flows of Yukon-Kuskokwim health Corporation.

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

2. Department of Health and Human Services federal award programs also include noncash awards to the corporation.

Included in the noncash awards are salaries, wages, benefits and related costs of federal personnel, and the acquisition of supplies and materials from the federal government's Central Warehouse related to their Indian Health Service (IHS) compact. These noncash awards of salaries, wages and related costs, supplies, and materials reduce the cash portion of the total IHS resource allocation to the corporation.

3. Unearned Revenue

Cash awards received in advance from federal awarding agencies but still unexpended at September 30, 2015 by Yukon-Kuskokwim Health Corporation are as follows:

<u>Awarding Agency</u>	Catalog of Federal Domestic Assistance Number	Unearned Revenue
Department of Health and Human Services:		
IHS Compact passed through Alaska Native Tribal Health Consortium	93.210	\$ 2,885,970
Small Hospital Performance Improvement Grant	93.301	3,051
Diabetes Prevention and Control	93.237	27,898
CRCCP OR Nursing	93.283	34,977
Elluam Tunjiinun-Toward Wellness passed through University of Alaska, Fairbanks	93.307	<u>295</u>
Total Department of Health and Human Services		2,952,191
Department of Agriculture passed through State of Alaska		
Department of Health and Social Services - SPIRIT	10.557	1,120
Department of Housing and Urban Development passed through Alaska		
Office of Native Programs - Village of Atmautluak Clinic Repair	14.862	234
		<u>\$ 2,953,545</u>



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**Independent Auditor's Report on Compliance For Each Major State Program;
Report on Internal Control Over Compliance; and Report on the Schedule of
State Financial Assistance Required by the *State of Alaska Audit Guide and
Compliance Supplement for State Single Audits***

Board of Directors
Yukon Kuskokwim Health Corporation
Bethel, Alaska

Report on Compliance for Each Major State Program

We have audited Yukon-Kuskokwim Health Corporation's compliance with the types of compliance requirements described in the *State of Alaska Audit Guide and Compliance Supplement for State Single Audits* that could have a direct and material effect on each of Yukon-Kuskokwim Health Corporation's major state programs for the year ended September 30, 2015. Yukon-Kuskokwim Health Corporation's major state programs are identified in the accompanying schedule of state financial assistance.

Management's Responsibility

Management is responsible for compliance with the requirements of laws, regulations, contracts, and grants applicable to its state programs.

Auditor's Responsibility

Our responsibility is to express an opinion on compliance for each of Yukon-Kuskokwim Health Corporation's major state 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 *State of Alaska Audit Guide and Compliance Supplement for State Single Audits*. Those standards and the *State of Alaska Audit Guide and Compliance Supplement for State Single Audits* 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 state program occurred. An audit includes examining, on a test basis, evidence about the Yukon-Kuskokwim Health Corporation'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 state program. However, our audit does not provide a legal determination of Yukon-Kuskokwim Health Corporation's compliance.

Opinion on Each Major State Program

In our opinion, Yukon-Kuskokwim Health Corporation 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 state programs for the year ended September 30, 2015.

Report on Internal Control over Compliance

Management of Yukon-Kuskokwim Health Corporation 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 Yukon-Kuskokwim Health Corporation's internal control over compliance with the types of requirements that could have a direct and material effect on each major state program to determine the auditing procedures that are appropriate in the circumstances for the purpose of expressing an opinion on compliance for each major state program and to test and report on internal control over compliance in accordance with the *State of Alaska Audit Guide and Compliance Supplement for State Single Audits*, 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 Yukon-Kuskokwim Health Corporation'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 state program on a timely basis. *A material weakness in internal control over compliance* is a deficiency, or combination of deficiencies, in internal control over compliance, such that there is a reasonable possibility that material noncompliance with a type of compliance requirement of a state 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 state 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 *State of Alaska Audit Guide and Compliance Supplement for State Single Audits*. Accordingly, this report is not suitable for any other purpose.

Report on Schedule of State Financial Assistance Required by the *State of Alaska Audit Guide and Compliance Supplement for State Single Audits*

We have audited the financial statements of Yukon-Kuskokwim Health Corporation as of and for the year ended September 30, 2015, and have issued our report thereon dated January 15, 2016, 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 state financial assistance is presented for purposes of additional analysis as required by the *State of Alaska Audit Guide and Compliance Supplement for State Single Audits* 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 state financial assistance is fairly stated in all material respects in relation to the financial statements as a whole.

BDO USA, LLP

Anchorage, Alaska
January 15, 2016

Yukon-Kuskokwim Health Corporation

Schedule of State Financial Assistance

Year Ended September 30, 2015

State Grantor/Program Title	Grant Number	Amount of Award	State Share of Expend- itures
Department of Health and Social Services:			
* Comprehensive Behavioral Health Treatment and Recovery Program	602-208-1508	2,464,590	1,778,573
* Comprehensive Behavioral Health Treatment and Recovery Program	602-208-1608	2,583,227	595,844
* Bethel Community Services Patrol and Sobering Center	602-203-1501	822,142	618,320
* Bethel Community Services Patrol and Sobering Center	620-203-1601	822,142	140,137
Community Developmental Disabilities	607-14-094	326,100	(2,478)
* Community Developmental Disabilities	607-303-1524	326,100	209,675
Community Developmental Disabilities	607-303-1623	326,100	45,151
Short-Term Assistance and Referral Programs STAR	607-313-1513	85,000	61,686
Short-Term Assistance and Referral Programs STAR	607-313-1613	75,000	13,642
* Community Health Aide Training and Supervision	601-275-1513	392,157	291,475
* Community Health Aide Training and Supervision	601-275-1614	332,291	188,546
* Emergency Medical Services	601-278-1507	366,800	292,005
Emergency Medical Services	601-278-1603	344,792	21,139
* Early Intervention/Infant Learning Program	603-243-1516	690,186	402,079
* Early Intervention/Infant Learning Program	603-243-1616	690,186	120,055
* Tobacco Prevention and Control (Community Based Grants)	601-294-1515	360,000	295,175
Tobacco Prevention and Control (Community Based Grants)	601-294-1615	300,000	34,233
* Residential Care for Children and Youth	602-230-1523	134,400	105,244
Residential Care for Children and Youth	602-230-1623	116,800	28,264
Total Department of Health And Social Services			<u>5,238,765</u>
Department of Commerce, Community and Economic Development:			
* Sobering Center Desig Legislative	11-DC-615	475,000	119,158
Qungasvik Youth Sobriety Project	12-DC-580	1,624,800	-
* Regional PATC	13-DC-623	12,650,000	2,792,170
* Regional Prematernal Home	12-DC-581	10,500,000	114,791
Reproductive Health Partnership	RHP15	35,000	35,000
Total Department of Commerce, Community and Economic Development			<u>3,061,119</u>
Alaska Mental Health Trust Authority:			
AMHTA	ASP 10-12-056	75,000	21,484
Total Department of Natural Resources			<u>21,484</u>
Department of Enviromental Conservation:			
* Remote Maintenance Worker	1815	156,765	113,617
Remote Maintenance Worker	1605	176,618	32,557
Total Department of Enviromental Conservation			<u>146,174</u>
Total State Financial Assistance			\$ <u>8,467,542</u>

* Denotes a major program for compliance purposes

Note 1. Basis of Presentation

The accompanying schedule of state financial assistance (the "Schedule") includes the state grant activity of Yukon-Kuskokwim health Corporation under programs of the state government for the year ended September 30, 2015. The information in this Schedule is presented in accordance with the requirements of the State of Alaska Audit Guide and Compliance Supplement for State Single Audits. Because the Schedule presents only a selected portion of the operations of Yukon-Kuskokwim health Corporation, it is not intended to and does not present the financial position, changes in net position or cash flows of Yukon-Kuskokwim health Corporation.

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

Yukon-Kuskokwim Health Corporation

Schedule of Findings and Questioned Costs Year Ended September 30, 2015

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	<u>X</u> no
Significant deficiency(ies) identified?	___ yes	<u>X</u> (none reported)

Noncompliance material to financial statements noted? ___ yes X no

Federal Awards

Internal control over major programs:

Material weakness(es) identified?	___ yes	<u>X</u> no
Significant deficiency(ies) identified?	___ yes	<u>X</u> (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 Section 510(a) of Circular A-133? ___ yes X no

Identification of major programs:

<i>CFDA Number</i>	<i>Name of Federal Program or Cluster</i>	<i>Agency</i>
93.210	Tribal Self Governance Program - IHS Compact/Funding Agreements Consolidated Health Centers -	Department of Health and Human Services
93.224	Health Center Cluster	Department of Health and Human Services

Dollar threshold used to distinguish between Type A and Type B programs: \$ 2,624,250

Auditee qualified as low-risk auditee? X yes ___ no

State Financial Assistance

Internal control over major programs:

Material weakness(es) identified?	___ yes	<u>X</u> no
Significant deficiency(ies) identified?	___ yes	<u>X</u> (none reported)

Type of auditor's report issued on compliance for major programs: Unmodified

Dollar threshold used to distinguish a state major program: \$ 100,000

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Yukon-Kuskokwim Health Corporation

Schedule of Findings and Questioned Costs Year Ended September 30, 2015

Section II - Financial Statement Findings Required to be Reported in Accordance with *Government Auditing Standards*

There were no findings related to the financial statements which are required to be reported in accordance with the standards applicable to financial audits contained in *Government Auditing Standards*.

Section III - Federal Award Findings and Questioned Costs

There were no findings and questioned costs for federal awards (as defined in section .510(a) of OMB Circular A-133) that are required to be reported.

Section IV - State Award Findings and Questioned Costs

There were no findings and questioned costs for State awards (as defined in the *State of Alaska Audit Guide and Compliance Supplement for State Single Audits*) that are required to be reported.

Yukon-Kuskokwim Health Corporation

Summary Schedule of Prior Audit Findings Year Ended September 30, 2015

Financial Statement

There were no prior year audit findings.

Federal

There were no prior year audit findings.

State

There were no prior year audit findings.

Yukon-Kuskokwim Health Corporation

Corrective Action Plan Year Ended September 30, 2015

There are no current year findings; therefore no corrective action plan is required.



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Independent Auditor's Report on Supplementary Information

Board of Directors
Yukon-Kuskokwim Health Corporation
Anchorage, Alaska

We have audited, the financial statements of Yukon-Kuskokwim Health Corporation, as of September 30, 2015, and have issued our report thereon dated January 15, 2016 which expressed an unmodified opinion on those financial statements. Our audit was performed for the purpose of forming an opinion on the on the financial statements that collectively comprise Yukon-Kuskokwim Health Corporation financial statements. The accompanying Schedules of Expenses - Department of Health and Social Services Programs-Budget and Actual are presented for purposes of additional analysis and are not a required part of the financial statements. Such information is the responsibility of management and was derived from and relates to 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 taken as a whole.

BDO USA, LLP

Anchorage, Alaska
January 15, 2016

Yukon-Kuskokwim Health Corporation
Schedule of Expenses - Department of Health and Social Services Programs -
Budget and Actual

	Budget (From 4th QTR Report)	July 1, 2014 to Sept. 30, 2014	October 1, 2014 to June 30, 2015	Total	Variance
Community Health Aide Training and Supervision 601-275-1513					
Personnel	\$ 265,483	\$ 68,264	\$ 196,689	\$ 264,953	\$ 530
Travel	53,085	13,844	39,771	53,615	(530)
Total Direct Expenses	318,568	82,108	236,460	318,568	
Indirect	73,589	18,574	55,015	73,589	-
Total Costs	\$ 392,157	\$ 100,682	\$ 291,475	\$ 392,157	\$ -
Emergency Medical Services 601-278-1507					
Personnel	\$ 195,458	\$ 27,334	\$ 171,087	\$ 198,421	\$ (2,963)
Travel	22,870	1,812	22,033	23,845	(975)
Supplies	57,791	440	40,521	40,961	16,830
Other	21,850	2,145	3,546	5,691	16,159
Total Direct Expenses	297,969	31,731	237,187	268,918	29,051
Indirect	68,831	7,330	54,818	62,148	6,683
Total Costs	\$ 366,800	\$ 39,061	\$ 292,005	\$ 331,066	\$ 35,734
Comprehensive Behavioral Health Treatment and Recovery Program 602-208-1508					
Personnel	\$ 1,662,373	\$ 402,332	\$ 1,214,894	\$ 1,617,226	\$ 45,147
Travel	30,716	-	23,307	23,307	7,409
Facility Expense	133,550	20,184	87,376	107,560	25,990
Supplies	108,842	14,146	67,257	81,403	27,439
Equipment	44,901	400	33,710	34,110	10,791
Other	21,722	469	25,597	26,066	(4,344)
Total Direct Expenses	2,002,104	437,531	1,452,141	1,889,672	112,432
Indirect	462,486	73,478	326,432	399,910	62,576
Total Costs	\$ 2,464,590	\$ 511,009	\$ 1,778,573	\$ 2,289,582	\$ 175,008
Early Intervention/Infant Learning Program 603-243-1516					
Personnel	\$ 425,600	\$ 84,422	\$ 257,375	\$ 341,797	\$ 83,803
Travel	82,320	12,541	57,753	70,294	12,026
Supplies	16,832	959	11,082	12,041	4,791
Other	35,919	8,514	-	8,514	27,405
Total Direct Expenses	560,671	106,436	326,210	432,646	128,025
Indirect	129,515	24,072	75,869	99,941	29,574
Total Costs	\$ 690,186	\$ 130,508	\$ 402,079	\$ 532,587	\$ 157,599
Community Developmental Disabilities 607-303-1524					
Personnel	\$ 258,144	\$ 64,669	\$ 169,207	\$ 233,876	\$ 24,268
Travel	6,236	260	1,122	1,382	4,854
Other	525	-	-	-	525
Total Direct Expenses	264,905	64,929	170,329	235,258	29,647
Indirect	61,195	14,998	39,346	54,344	6,851
Total Costs	\$ 326,100	\$ 79,927	\$ 209,675	\$ 289,602	\$ 36,498
Short-Term Assistance and Referral Programs STAR and Mini-Grants 607-313-1513					
Personnel	\$ 52,946	\$ 12,151	\$ 39,828	\$ 51,979	\$ 967
Travel	1,104	-	-	-	1,104
Other	15,000	2,627	9,568	12,195	2,805
Total Direct Expenses	69,050	14,778	49,396	64,174	4,876
Indirect	15,950	2,534	12,290	14,824	1,126
Total Costs	\$ 85,000	\$ 17,312	\$ 61,686	\$ 78,998	\$ 6,002

Yukon-Kuskokwim Health Corporation
Schedule of Expenses - Department of Health and Social Services Programs -
Budget and Actual

	Budget (From 4th QTR Report)	July 1, 2014 to Sept. 30, 2014	October 1, 2014 to June 30, 2015	Total	Variance
Tobacco Prevention and Control (Community Based Grants) 601-294-1515					
Personnel	\$ 148,793	\$ 30,071	\$ 102,243	\$ 132,314	\$ 16,479
Travel	41,575	2,936	38,409	41,345	230
Supplies	44,260	440	40,160	40,600	3,660
Other	57,818	-	58,287	58,287	(469)
Total Direct Expenses	292,446	33,447	239,099	272,546	19,900
Indirect	67,554	6,881	56,076	62,957	4,597
Total Costs	\$ 360,000	\$ 40,328	\$ 295,175	\$ 335,503	\$ 24,497
Residential Child Care 602-260-1523					
Facility Expense	\$ 105,932	\$ 21,667	\$ 84,265	\$ 105,932	\$ -
Supplies	6,550	2,018	4,532	6,550	-
Total Direct Expenses	112,482	23,685	88,797	112,482	-
Indirect	21,918	5,471	16,447	21,918	-
Total Costs	\$ 134,400	\$ 29,156	\$ 105,244	\$ 134,400	\$ -
Bethel Community Services Patrol and Sobering Center 602-203-1501					
Personnel	\$ 602,846	\$ 135,149	\$ 448,699	\$ 583,848	\$ 18,998
Travel	2,000	541	916	1,457	543
Facility Expense	40,666	6,575	34,091	40,666	-
Supplies	5,000	516	4,484	5,000	-
Equipment	16,153	-	15,270	15,270	883
Other	1,200	-	1,380	1,380	(180)
Total Direct Expenses	667,865	142,781	504,840	647,621	20,244
Indirect	154,277	33,372	113,480	146,852	7,425
Total Costs	\$ 822,142	\$ 176,153	\$ 618,320	\$ 794,473	\$ 27,669
Supplemental Food Program for WIC 604-268-1510					
Personnel	\$ 471,159	\$ 124,099	\$ 343,448	\$ 467,547	\$ 3,612
Travel	34,562	8,021	20,109	28,130	6,432
Supplies	7,405	710	3,028	3,738	3,667
Equipment	3,000	-	-	-	3,000
Other	400	250	-	250	150
Total Direct Expenses	516,526	133,080	366,585	499,665	16,861
Indirect	119,318	30,446	84,977	115,423	3,895
Total Costs	\$ 635,844	\$ 163,526	\$ 451,562	\$ 615,088	\$ 20,756