# FIRST RESPONDER CENTER FOR EXCELLENCE FOR REDUCING OCCUPATIONAL ILLNESS, INJURIES AND DEATHS, INC.

FINANCIAL STATEMENTS AND REPORTS
REQUIRED BY THE UNIFORM GUIDANCE

DECEMBER 31, 2021

# FIRST RESPONDER CENTER FOR EXCELLENCE FOR REDUCING OCCUPATIONAL ILLNESS, INJURIES AND DEATHS, INC.

FINANCIAL STATEMENTS AND REPORTS
REQUIRED BY THE UNIFORM GUIDANCE

YEARS ENDED DECEMBER 31, 2021 AND 2020

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CALIBRE
CPA GROUP
7501 WISCONSIN AVENUE | SUITE 1200 WEST
BETHESDA, MD 20814
T: 202.331.9880 | F: 202.331.9890

# INDEPENDENT AUDITOR'S REPORT

Board of Directors
First Responder Center for Excellence for Reducing
Occupational Illness, Injuries and Deaths, Inc.

## Report on the Audit of the Financial Statements

### Opinion

We have audited the accompanying financial statements of First Responder Center for Excellence for Reducing Occupational Illness, Injuries and Deaths, inc. (a nonprofit organization, the Center), which comprise the statements of financial position as of December 31, 2021 and 2020, and the related statements of activities, functional expenses, and cash flows for the years then ended, and the related notes to the financial statements.

In our opinion, the financial statements present fairly, in all material respects, the financial position of First Responder Center for Excellence for Reducing Occupational Illness, Injuries and Deaths, Inc. as of December 31, 2021 and 2020, and the changes in its net assets and its cash flows for the years then ended in accordance with accounting principles generally accepted in the United States of America.

### Basis for Opinion

We conducted our audits in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audits of the Financial Statements section of our report. We are required to be independent of the Center and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements relating to our audits. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

### Responsibilities of Management for the Financial Statements

Management is responsible for the preparation and fair presentation of the financial statements in accordance with accounting principles generally accepted in the United States of America, and 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.

In preparing the financial statements, management is required to evaluate whether there are conditions or events, considered in the aggregate, that raise substantial doubt about the Center's ability to continue as a going concern within one year after the date that the financial statements are available to be issued.

### Auditor's Responsibilities for the Audits 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 auditor's 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 generally accepted auditing standards and *Government Auditing 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 generally accepted auditing standards and *Government Auditing Standards*, 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 the Center'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 the Center'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.

## Other Reporting Required by *Government Auditing Standards*

In accordance with *Government Auditing Standards*, we have also issued our report dated September 29, 2022, on our consideration of the Center's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is solely to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the Center's internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the Center's internal control over financial reporting and compliance.

CalibreCPAGroup,PLLC

Bethesda, MD
September 29, 2022

# FIRST RESPONDER CENTER FOR EXCELLENCE FOR REDUCING OCCUPATIONAL ILLNESS, INJURIES AND DEATHS, INC.

STATEMENTS OF FINANCIAL POSITION

DECEMBER 31, 2021 AND 2020

| | 2021 | 2020 |
|---|---|---|
| **Assets** | | |
| **Current assets** | | |
| Cash and cash equivalents | $ 75,652 | $ 49,512 |
| Grants and contributions receivable | 214,750 | 187,329 |
| Prepaid expenses and other receivables | 2,475 | 2,475 |
| Total current assets | 292,877 | 239,316 |
| **Investments** | 70,664 | 62,641 |
| Total assets | $ 363,541 | $ 301,957 |
| **Liabilities and Net Assets** | | |
| **Current liabilities** | | |
| Accounts payable | $ 65,232 | $ 352,657 |
| Accrued expenses | - | 305 |
| Total current liabilities | 65,232 | 352,962 |
| **Net assets (deficit)** | | |
| Without donor restrictions | 192,847 | (214,057) |
| With donor restrictions | | |
| Temporary restrictions | 55,462 | 113,052 |
| Perpetual restrictions | 50,000 | 50,000 |
| Total net assets with donor restrictions | 105,462 | 163,052 |
| Total net assets (deficit) | 298,309 | (51,005) |
| Total liabilities and net assets | $ 363,541 | $ 301,957 |

See accompanying notes to financial statements.

# FIRST RESPONDER CENTER FOR EXCELLENCE FOR REDUCING OCCUPATIONAL ILLNESS, INJURIES AND DEATHS, INC.

## STATEMENT OF ACTIVITIES

## YEAR ENDED DECEMBER 31, 2021

| | Without Donor Restrictions | With Donor Restrictions | | | Total |
|---|---|---|---|---|---|
| | | Temporary | Perpetual | Total | |
| **Support and revenue** | | | | | |
| Contributions and grants | | | | | |
| Grants | $ 472,993 | $ 847,578 | $ - | $ 847,578 | $ 1,320,571 |
| Contributions | 178,526 | 2,500 | - | 2,500 | 181,026 |
| Other income | 22,141 | - | - | - | 22,141 |
| Net assets released from restrictions | 915,691 | (915,691) | - | (915,691) | - |
| Total support and revenue | 1,589,351 | (65,613) | - | (65,613) | 1,523,738 |
| **Expenses** | | | | | |
| Program services | | | | | |
| Fire service | 883,529 | - | - | - | 883,529 |
| Health programs | 41,031 | - | - | - | 41,031 |
| Program development | 1,202 | - | - | - | 1,202 |
| Public safety outreach | 2,165 | - | - | - | 2,165 |
| Foundation support | 26,808 | - | - | - | 26,808 |
| Other programs | 65,376 | - | - | - | 65,376 |
| Total program services | 1,020,111 | - | - | - | 1,020,111 |
| Supporting services | | | | | |
| Management and general | 128,949 | - | - | - | 128,949 |
| Bids and proposals | 18,750 | - | - | - | 18,750 |
| Marketing | 13,196 | - | - | - | 13,196 |
| Fundraising | 1,441 | - | - | - | 1,441 |
| Total supporting services | 162,336 | - | - | - | 162,336 |
| Total expenses | 1,182,447 | - | - | - | 1,182,447 |
| **Change in net assets from operations** | 406,904 | (65,613) | - | (65,613) | 341,291 |
| **Net investment return** | - | 8,023 | - | 8,023 | 8,023 |
| **Change in net assets** | 406,904 | (57,590) | - | (57,590) | 349,314 |
| **Net assets** | | | | | |
| Beginning of year | (214,057) | 113,052 | 50,000 | 163,052 | (51,005) |
| End of year | $ 192,847 | $ 55,462 | $ 50,000 | $ 105,462 | $ 298,309 |

See accompanying notes to financial statements.

# FIRST RESPONDER CENTER FOR EXCELLENCE FOR REDUCING OCCUPATIONAL ILLNESS, INJURIES AND DEATHS, INC.

## STATEMENT OF ACTIVITIES

## YEAR ENDED DECEMBER 31, 2020

| | Without Donor Restrictions | With Donor Restrictions | | | Total |
|---|---|---|---|---|---|
| | | Temporary | Perpetual | Total | |
| **Support and revenue** | | | | | |
| Contributions and grants | | | | | |
| Grants | $ - | $ 420,580 | $ - | $ 420,580 | $ 420,580 |
| Contributions | 68,206 | 46,741 | - | 46,741 | 114,947 |
| Other income | 1,906 | 5,575 | - | 5,575 | 7,481 |
| Net assets released from restrictions | 427,438 | (427,438) | - | (427,438) | - |
| Total support and revenue | 497,550 | 45,458 | - | 45,458 | 543,008 |
| **Expenses** | | | | | |
| Program services | | | | | |
| Fire service | 409,175 | - | - | - | 409,175 |
| Health programs | 41,203 | - | - | - | 41,203 |
| Events | 3,624 | | | | 3,624 |
| Program development | 3,086 | - | - | - | 3,086 |
| Public safety outreach | 7,439 | - | - | - | 7,439 |
| Foundation support | 24,751 | - | - | - | 24,751 |
| Other programs | 7,307 | - | - | - | 7,307 |
| Total program services | 496,585 | - | - | - | 496,585 |
| Supporting services | | | | | |
| Management and general | 67,513 | - | - | - | 67,513 |
| Bids and proposals | 8,254 | - | - | - | 8,254 |
| Marketing | 17,285 | - | - | - | 17,285 |
| Fundraising | 2,054 | - | - | - | 2,054 |
| Total supporting services | 95,106 | - | - | - | 95,106 |
| Total expenses | 591,691 | - | - | - | 591,691 |
| **Change in net assets from operations** | (94,141) | 45,458 | - | 45,458 | (48,683) |
| **Net investment return** | - | 5,720 | - | 5,720 | 5,720 |
| **Change in net assets** | (94,141) | 51,178 | - | 51,178 | (42,963) |
| **Net assets** | | | | | |
| Beginning of year | (119,916) | 61,874 | 50,000 | 111,874 | (8,042) |
| End of year | $ (214,057) | $ 113,052 | $ 50,000 | $ 163,052 | $ (51,005) |

See accompanying notes to financial statements.

## FIRST RESPONDER CENTER FOR EXCELLENCE FOR REDUCING OCCUPATIONAL ILLNESS, INJURIES AND DEATHS, INC.

### STATEMENT OF FUNCTIONAL EXPENSES

### YEAR ENDED DECEMBER 31, 2021

| | Program Services | | | | | | Supporting Services | | | | |
|---|---|---|---|---|---|---|---|---|---|---|---|
| | Fire Service | Health Programs | Program Development | Public Safety Outreach | Foundation Support | Other Programs | Management and General | Bids and Proposals | Marketing | Fundraising | Total |
| Salaries | $ 125,497 | $ 12,076 | $ 844 | $ 1,438 | $ 18,603 | $ 6,247 | $ 70,860 | $ 6,480 | $ 12 | $ 695 | $ 242,752 |
| Payroll taxes and employee benefits | 23,064 | 1,924 | 183 | 284 | 4,300 | 929 | 13,004 | 1,557 | 1 | 138 | 45,384 |
| Cost of goods sold | - | - | - | - | - | - | - | - | - | - | - |
| Depreciation | - | - | - | - | - | - | - | - | - | - | - |
| Professional fees | 512,800 | 12,573 | - | - | - | 36,653 | 9,518 | 7,500 | 10,800 | - | 589,844 |
| Travel | 73,174 | 7,617 | - | 128 | - | 6,339 | 3,485 | 482 | - | - | 91,225 |
| Rent | - | - | - | - | - | - | - | - | - | - | - |
| Office supplies | 9,220 | - | - | - | - | 879 | 3,963 | - | 61 | - | 14,123 |
| Insurance | - | - | - | - | - | 71 | 3,316 | - | - | - | 3,387 |
| Printing, postage and communication | 642 | - | - | - | - | 1,593 | 1,915 | - | - | - | 4,150 |
| Scholarships | - | - | - | - | - | - | - | - | - | - | - |
| Contributed goods and services | - | - | - | - | - | - | - | - | - | - | - |
| Member fees and subscriptions | 9,368 | 865 | - | - | - | 565 | 2,769 | - | - | 250 | 13,817 |
| Meetings | - | - | - | - | - | - | - | - | - | - | - |
| Repairs and maintenance | - | - | - | - | - | - | - | - | - | - | - |
| Bank fees | 218 | - | - | - | - | - | 607 | - | - | 148 | 973 |
| Other | 860 | - | - | - | - | 2,578 | 731 | - | 400 | - | 4,569 |
| Indirect cost allocation from NFFF | 128,686 | 5,976 | 175 | 315 | 3,905 | 9,522 | 18,781 | 2,731 | 1,922 | 210 | 172,223 |
| | $ 883,529 | $ 41,031 | $ 1,202 | $ 2,165 | $ 26,808 | $ 65,376 | $ 128,949 | $ 18,750 | $ 13,196 | $ 1,441 | $ 1,182,447 |

See accompanying notes to financial statements.

## FIRST RESPONDER CENTER FOR EXCELLENCE FOR REDUCING OCCUPATIONAL ILLNESS, INJURIES AND DEATHS, INC.

### STATEMENT OF FUNCTIONAL EXPENSES

### YEAR ENDED DECEMBER 31, 2020

| | Program Services | | | | | | | Supporting Services | | | | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | Fire Service | Health Programs | Events | Program Development | Public Safety Outreach | Foundation Support | Other Programs | Management and General | Bids and Proposals | Marketing | Fundraising | Total |
| Salaries | $ 128,072 | $ 11,493 | $ 1,440 | $ 1,127 | $ 5,343 | $ 17,713 | $ 5,309 | $ 37,237 | $ 1,511 | $ 517 | $ 754 | $ 210,516 |
| Payroll taxes and employee benefits | 24,526 | 2,216 | 379 | 237 | 1,126 | 3,810 | 1,045 | 8,376 | 292 | 123 | 124 | 42,254 |
| Cost of goods sold | - | - | - | - | - | - | - | - | - | - | - | - |
| Depreciation | - | - | - | - | - | - | - | - | - | - | - | - |
| Professional fees | 200,972 | 12,540 | 423 | 1,320 | - | - | - | 6,120 | 5,375 | 14,319 | 37 | 241,106 |
| Travel | 1,111 | 8,352 | 909 | - | - | - | - | 341 | - | - | - | 10,713 |
| Rent | - | - | - | - | - | - | - | - | - | - | - | - |
| Office supplies | 811 | - | - | - | - | - | - | 423 | - | 72 | - | 1,306 |
| Insurance | - | - | - | - | - | - | - | 3,290 | - | - | - | 3,290 |
| Printing, postage and communication | - | - | - | - | - | - | - | 1,231 | - | - | 12 | 1,243 |
| Scholarships | - | - | - | - | - | - | - | - | - | - | - | - |
| Contributed goods and services | - | - | - | - | - | - | - | - | - | - | - | - |
| Member fees and subscriptions | 118 | 1,218 | - | - | - | - | - | 1,053 | - | - | 751 | 3,140 |
| Meetings | - | - | - | - | - | - | - | 245 | - | - | 108 | 353 |
| Repairs and maintenance | - | - | - | - | - | - | - | - | - | - | - | - |
| Bank fees | 207 | 11 | - | - | - | - | - | 282 | - | - | - | 500 |
| Other | - | - | - | - | - | - | - | 111 | - | - | - | 111 |
| Indirect cost allocation from NFFF | 53,358 | 5,373 | 473 | 402 | 970 | 3,228 | 953 | 8,804 | 1,076 | 2,254 | 268 | 77,159 |
| | $ 409,175 | $ 41,203 | $ 3,624 | $ 3,086 | $ 7,439 | $ 24,751 | $ 7,307 | $ 67,513 | $ 8,254 | $ 17,285 | $ 2,054 | $ 591,691 |

See accompanying notes to financial statements.

# FIRST RESPONDER CENTER FOR EXCELLENCE FOR REDUCING OCCUPATIONAL ILLNESS, INJURIES AND DEATHS, INC.

STATEMENTS OF CASH FLOWS

YEARS ENDED DECEMBER 31, 2021 AND 2020

| | 2021 | 2020 |
|---|---|---|
| **Cash flows from operating activities** | | |
| Grants and contributions received | $ 1,474,176 | 398,274 |
| Investment income received | 1,149 | 1,289 |
| Other operating receipts | 22,141 | 7,481 |
| Payments to vendors, suppliers and employees | (1,470,191) | (405,484) |
| Net cash provided by operating activities | 27,275 | 1,560 |
| **Cash flows from investing activities** | | |
| Purchases of investments | (1,135) | (10,031) |
| Proceeds from sales of investments | - | 8,756 |
| Net cash used for investing activities | (1,135) | (1,275) |
| **Net change in cash and cash equivalents** | 26,140 | 285 |
| **Cash and cash equivalents** | | |
| Beginning of year | 49,512 | 49,227 |
| End of year | $ 75,652 | $ 49,512 |

See accompanying notes to financial statements.

# FIRST RESPONDER CENTER FOR EXCELLENCE FOR REDUCING OCCUPATIONAL ILLNESS, INJURIES AND DEATHS, INC.

NOTES TO FINANCIAL STATEMENTS

YEARS ENDED DECEMBER 31, 2021 AND 2020

## NOTE 1. ORGANIZATION AND TAX STATUS

The National Fallen Firefighters Foundation (the Foundation) created the First Responder Center for Excellence for Reducing Occupational Illness, Injuries and Deaths, Inc. (the Center) in 2016 to become the leading resource for first responders and their family members in addressing physical, emotional, and psychological health issues and to promote research in relevant fields to increase awareness of first responder health issues, as well as prevent first responder deaths and injuries related primarily to occupational illnesses. The Center is organized under the laws of the state of Maryland. The Center is a controlled affiliate of the Foundation.

During 2017, the Center started managing the daily activities related to cancer and behavioral health programs as well as the physical initiative. The transfer of these complimentary behavioral programs from the Foundation to the Center allows for additional coordination and focus on research and prevention strategies.

The Center is generally exempt from income taxes under Section 501(c)(3) of the Internal Revenue Code as a publicly supported organization. The Center is, however, subject to tax on net profits generated by activities defined as unrelated business activities under applicable tax law. To date, the Center has not engaged in such activities. The Center's Form 990, *Return of Organization Exempt from Income Tax*, for the years ended December 31, 2018 through 2020 are subject to examination by the Internal Revenue Service, generally for three years after they were filed.

The accompanying financial statements present only the accounts and activities of the Center. The Center's financial statements are also consolidated with those of the Foundation.

## NOTE 2. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

**Financial Statement Presentation** - Financial statement presentation follows the recommendations of U.S. generally accepted accounting principles in accordance with Financial Accounting Standards Board (FASB) Accounting Standards Codification (ASC), *Not-for-Profit Entities - Presentation of Financial Statements*. Under those principles, the Center is required to report information regarding its financial position and activities according to two classes of net assets - net assets without donor restrictions and net assets with donor restrictions.

## NOTE 2. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

**Basis of Accounting** - The Center's financial statements are prepared using the accrual basis of accounting in accordance with U.S. generally accepted accounting principles. Under this basis, revenue is recognized when earned and expenses are recognized when incurred.

**Cash and Cash Equivalents** - Cash consists of monies held in demand deposit and money market accounts, unless designated for long-term purposes. Cash equivalents are all highly liquid, short-term investments with initial maturities of three months or less when purchased and are stated at cost which approximates market value.

**Grants and Contributions Receivable** - Grants and contributions receivable consist of unconditional promises received from donors. Management determines the allowance for doubtful accounts by regularly evaluating donor receivables and considering their financial condition, payment history, and current economic conditions. Receivables are written off when deemed uncollectible. Recoveries of receivables previously written off are recorded when received. Interest is not recorded on any past due balances. As of December 31, 2021 and 2020, there was no allowance considered necessary.

**Investments** - Investments consist of amounts held in money market accounts and short-term investment funds and amounts invested in mutual/exchange-traded funds, which are carried at fair value, generally as determined by published market prices. Income earned is derived from interest, dividends, and changes in fair value. Unrealized gains (losses) resulting from increases (decreases) in fair value of securities held as well as the net realized gains (losses) arising from sales of securities are included in investment income. Investment income is reported in the statements of activities net of all external and direct internal investment expenses.

**Net Assets** - Net assets are reported in two distinct classes as follows:

*Net assets without donor restrictions* - These net assets are available to finance the general operations of the Center. The only limits on the use of net assets without donor restrictions are the broad limits resulting from the nature of the Center, the environment in which it operates, and the purposes specified in its organizing documents.

*Net assets with donor restrictions* - These net assets result from contributions and other inflows of assets, the use of which by the Center is limited by donor-imposed time or purpose restrictions that are either temporary or perpetual.

**Revenue Recognition** - Revenue is derived primarily from contribution transactions. Unconditional contributions are recognized upon receipt of cash or other assets, or when a donor promises to transfer cash or other assets in the future. Conditional promises to give, that is, those with a measurable performance or other barrier and a right of return or release, are not recognized until the conditions on which they depend have been substantially met.

## NOTE 2. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

*Contributions* - Contributions received are reported as increases in net assets without donor restrictions unless received with donor stipulations that require the assets be used for specific purposes or in specific time periods. All donor-restricted contributions are reported as an increase in net assets with donor restrictions. When a restriction expires (that is, when a stipulated time restriction ends or purpose restriction is accomplished), net assets with donor restrictions are reclassified to net assets without donor restrictions and reported in the statements of activities as net assets released from restrictions.

*Donated Services* - Donated services are recognized if they create or enhance a nonfinancial asset, or if the services require specialized skills, are provided by individuals possessing those skills, and would have to be purchased if they were not contributed to us. Contribution revenue is recognized at the fair value of the nonfinancial asset created or enhanced, or at the fair value of the donated services, whichever is applicable.

*Grants and Similar Agreements* - Most grant agreements are accounted for as contribution transactions. When an agreement includes both a barrier and either a right of return of assets to the resource provider or a right of release from obligation by the resource provider, the contribution is considered to be conditional. Amounts received under conditional transfers are reported as a liability (refundable advance) and recognized as contribution revenue only when the conditions are met. The Center also derives revenue from cost-reimbursable federal grants, contracts, and cooperative agreements, which are conditioned upon certain performance requirements, compliance with federal statutes, and the incurrence of allowable qualifying expenses. Those conditions are considered to have been met and revenue is recognized when the Center has incurred expenditures in compliance with specific grant or contract provisions.

*Special Events Revenue* - Event registration and sponsorship fees are collected by the Center in exchange for providing professional development and training opportunities through conferences and workshops and other miscellaneous activities for the benefit of the first responders community. The fees are recognized as revenue once the conferences, workshops, and other performance obligations take place. Income received in advance for these fees is deferred to the period to which the fees relate.

*Royalties* - The Center has licensed the use of its name, logo, and certain other intangible assets to third parties wishing to market products and services to our members and customers, in exchange for a royalty payment. Royalty revenue is generally based on underlying sales made by the licensee, calculated on a quarterly basis, and remitted to us within 90 days following the close of each calendar quarter.

**Functional Allocation of Expenses** - The costs of providing the various programs and other activities of the Center have been summarized on a functional basis in the statements of activities and functional expenses. Accordingly, certain costs have been allocated among the programs and supporting services benefited. Salaries and fringe benefits are allocated based on employee time and effort. Common costs such as occupancy, depreciation and the like are allocated pro-rata based on total costs incurred.

## NOTE 2. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

**Use of Estimates** - The preparation of financial statements in conformity with U.S. generally accepted accounting principles requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities and disclosure of contingent assets and liabilities at the date of the financial statements and the reported amounts of revenues and expenses during the reporting period. Actual results could differ from those estimates.

## NOTE 3. LIQUIDITY AND AVAILABILITY OF RESOURCES

The following table represents the Center's financial assets available to meet cash needs for general expenditures within one year of December 31, 2021 and 2020.

| | 2021 | 2020 |
|---|---|---|
| Total financial assets at end of year | | |
| Cash and cash equivalents | $ 75,652 | $ 49,512 |
| Grants and contributions receivable | 214,750 | 187,329 |
| Investments | 70,664 | 62,641 |
| Total financial assets at end of year | 361,066 | 299,482 |
| Less amounts unavailable for general expenditures | | |
| Amounts subject to donor restrictions | (105,462) | (163,052) |
| Total financial assets available for general expenditures within one year | $ 255,604 | $ 136,430 |

As part of the Center's liquidity management, it has a policy to structure its financial assets to be available as its general expenditures, liabilities, and other obligations come due. In addition, the Center invests cash in excess of its current requirements in a portfolio of investments designed to maximize long-term earnings with acceptable risk to investment principal.

## NOTE 4. GRANTS AND CONTRIBUTIONS RECEIVABLE

All grants and contributions receivable are due within one year and consisted of the following as of December 31, 2021 and 2020:

| | 2021 | 2020 |
|---|---|---|
| Department of Homeland Security | $ 213,888 | $ 39,401 |
| Medical University of South Carolina | - | 62,928 |
| Lion Group, Inc. | - | 85,000 |
| Others | 862 | - |
| | $ 214,750 | $ 187,329 |

## NOTE 4. GRANTS AND CONTRIBUTIONS RECEIVABLE (CONTINUED)

Conditional promises receivable as of December 31, 2021 total approximately $1,463,000, consisting of unexpended U.S. Government grant awards.

## NOTE 5. INVESTMENTS

Investments consist of amounts held in cash, money market funds, and mutual and exchange-traded funds. The fair values of investments as of December 31, 2021 and 2020 are as follows:

| | 2021 | 2020 |
|---|---|---|
| Cash and money market funds | $ 12,426 | $ 11,291 |
| Mutual and exchange-traded funds | | |
| Equities | 35,774 | 28,155 |
| Fixed income | 22,464 | 23,195 |
| | $ 70,664 | $ 62,641 |

Net investment return consisted of the following for the years ended December 31, 2021 and 2020:

| | 2021 | 2020 |
|---|---|---|
| Interest and dividends | $ 1,135 | $ 1,289 |
| Realized losses | - | (2) |
| Unrealized gains | 6,888 | 4,447 |
| Investment fees | - | (14) |
| | $ 8,023 | $ 5,720 |

## NOTE 6. FAIR VALUE MEASUREMENTS

U.S. generally accepted accounting principles related to fair value measurements establish a hierarchy for inputs used in measuring fair value that maximizes the use of observable inputs and minimizes the use of unobservable inputs by requiring that inputs that are most observable be used when available. Observable inputs are inputs that market participants operating within the same marketplace as the Center would use in pricing the Center's assets or liabilities based on independently derived and observable market data. Unobservable inputs are inputs that cannot be sourced from a broad active market in which assets or liabilities identical or similar to those of the Foundation are traded.

## NOTE 6. FAIR VALUE MEASUREMENTS (CONTINUED)

Level 1 - Valuation based on quoted market prices in active markets for identical assets or liabilities.

Level 2 - Valuation based on quoted prices for similar assets or liabilities, or inputs that are observable, either directly or indirectly, for substantially the full term through corroboration with observable market data.

Level 3 - Valuation based on inputs that are unobservable and reflect management's best estimate of what market participants would use in estimating fair value.

All of the Center's financial investments were measured at fair value on a recurring basis as of December 31, 2021 and 2020 using Level 1 inputs. The fair values of short-term investment funds, mutual funds, and exchange-traded funds were based on quoted market prices as of each December 31. There have been no changes to the valuation methodologies used at December 31, 2021 and 2020. Inputs used to determine the fair values of investments measured on a recurring basis at December 31, 2021, by investment class, are as follows:

| | Total at 12/31/21 | Quoted Market Price for Assets (Level 1) | Significant Other Observable Inputs (Level 2) | Significant Unobservable Inputs ( Level 3) |
|---|---|---|---|---|
| Cash and money market funds | $ 12,426 | $ 12,426 | $ - | $ - |
| Mutual and exchange-traded funds | | | | |
| Equities | 35,774 | 35,774 | - | - |
| Fixed income | 22,464 | 22,464 | - | - |
| | $ 70,664 | $ 70,664 | $ - | $ - |

Inputs used to determine the fair values of investments measured on a recurring basis at December 31, 2020, by investment class, are as follows:

| | Total at 12/31/20 | Quoted Market Price for Assets (Level 1) | Significant Other Observable Inputs (Level 2) | Significant Unobservable Inputs ( Level 3) |
|---|---|---|---|---|
| Cash and money market funds | $ 11,291 | $ 11,291 | $ - | $ - |
| Mutual and exchange-traded funds | | | | |
| Equities | 28,155 | 28,155 | - | - |
| Fixed income | 23,195 | 23,195 | - | - |
| | $ 62,641 | $ 62,641 | $ - | $ - |

## NOTE 7. PAYCHECK PROTECTION PROGRAM LOANS

On April 21, 2020, the Foundation received a Paycheck Protection Program (PPP) loan in the amount of $451,500, made available under the Coronavirus Aid, Relief, and Economic Security (CARES) Act. In January 2021, the Foundation received a second PPP loan in the amount of $474,567. PPP loans and accrued interest are forgivable after a covered period (eight or 24 weeks) as long as the borrower maintains its payroll levels and uses the loan proceeds for eligible purposes, primarily payroll, benefits, rent and utilities. Because the Foundation and the Center share staff, a portion of the PPP loans was allocated to the Center in the amounts of $13,596 and $27,501, respectively. The Center initially recorded its share of the notes payable as a refundable advance and subsequently recognized contribution income related to the debt forgiveness in accordance with the guidance for recognizing conditional contributions. The entire amount of the first loan allocated to the Center of $13,596 was recognized as contribution revenue during the year ended December 31, 2020, and the loan was formally forgiven by the Small Business Administration on January 13, 2021. The entire amount of the second loan allocated to the Center of $27,501 was recognized as contribution revenue during the year ended December 31, 2021. The second loan was formally forgiven in January 2022.

## NOTE 8. RELATED PARTY TRANSACTIONS

The Foundation provides certain administrative support to the Center and the Center provides subcontract support to the Foundation. During the years ended December 31, 2021, the Foundation provided administrative support of $189,887 and $101,668, respectively. The cumulative amount that was owed to the Foundation at December 31, 2021 was $472,993, which was forgiven by the Foundation and is reported as grant revenue in the accompanying statements of activities. The cumulative amount that was owed to the Foundation at December 31, 2020 was $337,327, which is included with accounts payable at that date.

## NOTE 9. ENDOWMENT FUNDS

The Foundation established an endowment fund in 2017 that consists of a fund to honor individuals who make exceptional contributions to first responder fitness. The endowment includes net assets with perpetual donor restrictions in the amount of $50,000 at December 31, 2021 and 2020. The endowment also includes net assets with temporary donor restrictions of $21,884 at December 31, 2021 and $13,861 at December 31, 2020, representing unexpended earnings on the endowment investments. No amounts were appropriated for expenditure during 2021 and 2020.

## NOTE 10. NET ASSETS WITH DONOR RESTRICTIONS

The Center has net assets restricted to certain programmatic activities in addition to the endowment fund described in Note 9. Following is a summary of the related net asset activity as of and for the years ended December 31, 2021 and 2020:

| | 12/31/20 | Restricted Contributions and Investment Earnings | Net Assets Released | 12/31/21 |
|---|---|---|---|---|
| Temporary donor restrictions (purpose) | | | | |
| Apgar Endowment | $ 13,861 | $ 8,023 | $ - | $ 21,884 |
| Health programs | 54,176 | - | 28,857 | 25,319 |
| Fire Service programs | - | 820,077 | 820,077 | - |
| Motorola SFA | 37,500 | - | 37,500 | - |
| Other programs | - | 2,500 | 455 | 2,045 |
| Program development | 7,515 | - | 1,301 | 6,214 |
| PPP loan proceeds | - | 27,501 | 27,501 | - |
| | 113,052 | 858,101 | 915,691 | 55,462 |
| Perpetual donor restrictions | | | | |
| Apgar Endowment (First Responder Fitness) | 50,000 | - | - | 50,000 |
| | $ 163,052 | $ 858,101 | $ 915,691 | $ 105,462 |

| | 12/31/19 | Restricted Contributions and Investment Earnings | Net Assets Released | 12/31/20 |
|---|---|---|---|---|
| Temporary donor restrictions (purpose) | | | | |
| Apgar Endowment | $ 8,141 | $ 5,720 | $ - | $ 13,861 |
| Health programs | 46,218 | 31,950 | 23,992 | 54,176 |
| Fire Service programs | - | 387,350 | 387,350 | - |
| Motorola SFA | - | 40,000 | 2,500 | 37,500 |
| Program development | 7,515 | - | - | 7,515 |
| PPP loan proceeds | - | 13,596 | 13,596 | - |
| | 61,874 | 478,616 | 427,438 | 113,052 |
| Perpetual donor restrictions | | | | |
| Apgar Endowment (First Responder Fitness) | 50,000 | - | - | 50,000 |
| | $ 111,874 | $ 478,616 | $ 427,438 | $ 163,052 |

## NOTE 11. SIGNIFICANT CONCENTRATIONS

**Major Contributors** - The Center receives revenue from U.S. Government funded grants and cooperative agreements, all of which are subject to audit by government agencies. The ultimate determination of amounts received is based upon allowable costs reported to and audited by the government. Until such audits have been completed and final settlement reached, there exists a contingency to refund any amounts received in excess of allowed costs.

During the years ended December 31, 2021 and 2020, approximately 53% and 66%, respectively, of the Center's total support and revenue that increased net assets without donor restrictions was provided through grants and similar agreements with the U.S. Government.

## NOTE 12. SIGNIFICANT UNCERTAINTIES

The COVID-19 pandemic, whose effects first became known in January 2020, is having a broad and negative impact on commerce and financial markets around the world. The extent of the impact of the pandemic on the Center's operational and financial performance will depend on certain developments, including the duration and spread of the outbreak and its impacts on the Center's donors, customers, sponsors, employees, and vendors, all of which, at present, cannot be determined. Accordingly, the extent to which the pandemic may impact the Center's financial position, changes in net assets, and cash flows is uncertain, and the accompanying financial statements include no adjustments relating to the effects of this pandemic.

## NOTE 13. SUBSEQUENT EVENTS

All subsequent events have been evaluated through September 29, 2022, which is the date the financial statements were available to be issued. This review and evaluation revealed no events requiring adjustment to or disclosure in the accompanying financial statements.

# SUPPLEMENTAL INFORMATION

CALIBRE
CPA GROUP
7501 WISCONSIN AVENUE | SUITE 1200 WEST
BETHESDA, MD 20814
T: 202.331.9880 | F: 202.331.9890

## INDEPENDENT AUDITOR'S REPORT ON SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS

Board of Directors
First Responder Center for Excellence for Reducing
Occupational Illness, Injuries and Deaths, Inc.

Our report on our audit of the financial statements of First Responder Center for Excellence for Reducing Occupational Illness, Injuries and Deaths, Inc.as of and for the year ended December 31, 2021 appears on pages 1-3. 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 for the year ended December 31, 2021, as required by Title 2 U.S. *Code of Federal Regulations* Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards*, is presented for purposes of additional analysis and is not a required part of the financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the 2021 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 2021 financial statements as a whole.

CalibreCPAGroup,PLLC

Bethesda, MD
September 29, 2022

## FIRST RESPONDER CENTER FOR EXCELLENCE FOR REDUCING OCCUPATIONAL ILLNESS, INJURIES AND DEATHS, INC.

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS

YEAR ENDED DECEMBER 31, 2021

| Awarding Agency Assistance Program | Assistance Listing Number | Pass-Through or Awarding Entity Identifying Number | Federal Disbursements/ Expenditures |
|---|---|---|---|
| Department of Homeland Security | | | |
| Direct Awards | | | |
| Assistance to Firefighters Grant | 97.044 | EMW-2018-FP-00267 | $ 327,092 |
| Assistance to Firefighters Grant | 97.044 | EMW-2019-FP-00233 | 487,700 |
| Assistance to Firefighters Grant | 97.044 | EMW-2020-FP-00702 | 3,313 |
| | | | 818,105 |
| Passed Through NDRI-USA | 97.044 | EMW-2019-FP-00460 | 1,972 |
| Total 97.044, Department of Homeland Security, and | | | |
| Total expenditures of federal awards | | | $ 820,077 |

See accompanying notes to schedule of expenditures of federal awards.

# FIRST RESPONDER CENTER FOR EXCELLENCE FOR REDUCING OCCUPATIONAL ILLNESS, INJURIES AND DEATHS, INC.

NOTES TO SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS

YEAR ENDED DECEMBER 31, 2021

## NOTE 1. BASIS OF PRESENTATION

The accompanying schedule of expenditures of federal awards includes the federal grant activity of First Responder Center for Excellence for Reducing Occupational Illness, Injuries and Deaths, Inc. and is presented on the accrual basis of accounting. The information in this schedule is presented in accordance with the requirements of Title 2 U.S. *Code of Federal Regulations* (CFR) Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards*. Therefore, some amounts presented in this schedule may differ from amounts presented in, or used in the preparation of, the financial statements.

## NOTE 2. INDIRECT COSTS

First Responder Center for Excellence for Reducing Occupational Illness, Injuries and Deaths, Inc. elected to use the 10% de minimis indirect cost rate in awards received directly or indirectly.

## NOTE 3. RECONCILIATION TO AUDITED FINANCIAL STATEMENTS

A reconciliation between U.S. Government grant revenue recognized in the audited financial statements and total expenditures reported in the Schedule of Expenditures of Federal Awards follows:

| | |
|---|---|
| Total grant revenue reported as an increase in net assets with donor restrictions per the audited financial statements | $ 847,578 |
| PPP loan proceeds included in the above amount | (27,501) |
| Total expenditures of federal awards | $ 820,077 |

CALIBRE
CPA GROUP
7501 WISCONSIN AVENUE | SUITE 1200 WEST
BETHESDA, MD 20814
T: 202.331.9880 | F: 202.331.9890

# 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
First Responder Center for Excellence for Reducing
Occupational Illness, Injuries and Deaths, Inc.

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 First Responder Center for Excellence for Reducing Occupational Illness, Injuries and Deaths, Inc. (a nonprofit organization, the Center), which comprise the statement of financial position as of December 31, 2021, and the related statements of activities, functional expenses, and cash flows for the year then ended, and the related notes to the financial statements, and have issued our report thereon dated September 29, 2022.

## Report on Internal Control over Financial Reporting

In planning and performing our audit of the financial statements, we considered the Center's internal control over financial reporting (internal control) as a basis for designing audit procedures that are appropriate in the circumstances for the purpose of expressing our opinion on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the Center's internal control. Accordingly, we do not express an opinion on the effectiveness of the Center'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 or significant deficiencies may exist that were not identified.

## Report on Compliance and Other Matters

As part of obtaining reasonable assurance about whether the Center'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 organization'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 Center's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

CalibreCPAGroup,PLLC

Bethesda, MD
September 29, 2022

CALIBRE
CPA GROUP
7501 WISCONSIN AVENUE | SUITE 1200 WEST
BETHESDA, MD 20814
T: 202.331.9880 | F: 202.331.9890

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

Board of Directors
First Responder Center for Excellence for Reducing
Occupational Illness, Injuries and Deaths, Inc.

## Opinion on Each Major Federal Program

We have audited First Responder Center for Excellence for Reducing Occupational Illness, Injuries and Deaths, Inc.'s (the Center) compliance with the types of compliance requirements identified as subject to audit in the OMB *Compliance Supplement* that could have a direct and material effect on each of First Responder Center for Excellence for Reducing Occupational Illness, Injuries and Deaths, Inc.'s major federal programs for the year ended December 31, 2021. The Center's major federal programs are identified in the summary of auditor's results section of the accompanying schedule of findings and questioned costs.

In our opinion, First Responder Center for Excellence for Reducing Occupational Illness, Injuries and Deaths, Inc. complied, in all material respects, with the types of compliance requirements referred to above that could have a direct and material effect on each of its major federal programs for the year ended December 31, 2021.

## Basis for Opinion on Each Major Federal Program

We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; and the audit requirements of Title 2 U.S. *Code of Federal Regulations* Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). Our responsibilities under those standards and the Uniform Guidance are further described in the Auditor's Responsibilities for the Audit of Compliance section of our report.

We are required to be independent of the Center 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 the Center'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 the Center'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 the Center'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 generally accepted auditing standards, *Government Auditing Standards*, and the Uniform Guidance will always detect material noncompliance when it exists. The risk of not detecting material noncompliance resulting from fraud is higher than for that resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Noncompliance with the compliance requirements referred to above is considered material if there is a substantial likelihood that, individually or in the aggregate, it would influence the judgment made by a reasonable user of the report on compliance about the Center's compliance with the requirements of each major federal program as a whole.

In performing an audit in accordance with generally accepted auditing standards, *Government Auditing Standards*, and the Uniform Guidance, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.

- Identify and assess the risks of material noncompliance, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the Center'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 the Center'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 the Center'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.

## Purpose of This Report

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.

CalibreCPAGroup,PLLC

Bethesda, MD
September 29, 2022

## FIRST RESPONDER CENTER FOR EXCELLENCE FOR REDUCING OCCUPATIONAL ILLNESS, INJURIES AND DEATHS, INC.

SCHEDULE OF FINDINGS AND QUESTIONED COSTS

YEAR ENDED DECEMBER 31, 2021

### SUMMARY OF AUDIT RESULTS

1. The auditor's report expresses an unmodified opinion on whether the financial statements of First Responder Center for Excellence for Reducing Occupational Illness, Injuries and Deaths, Inc. were prepared in accordance with U.S. generally accepted accounting principles.

2. No material weaknesses or significant deficiencies relating to the audit of the financial statements are reported in the 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*.

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3. No instances of noncompliance material to the financial statements of First Responder Center for Excellence for Reducing Occupational Illness, Injuries and Deaths, Inc. were disclosed during the audit.

4. No material weaknesses or significant deficiencies relating to the audit of internal control over major federal award programs are reported in the Independent Auditor's Report on Compliance for Each Major Program and on Internal Control over Compliance Required by the Uniform Guidance.

5. The auditor's report on compliance for major federal award programs for First Responder Center for Excellence for Reducing Occupational Illness, Injuries and Deaths, Inc. expresses an unmodified opinion.

6. There were no audit findings that are required to be reported in accordance with the Uniform Guidance.

7. The program tested as a major program was Assistance Listing Number 97.044, Assistance to Firefighters Grant.

8. The threshold for distinguishing between Type A and Type B programs was $750,000.

9. First Responder Center for Excellence for Reducing Occupational Illness, Injuries and Deaths, Inc. did not qualify as a low-risk auditee.

# FIRST RESPONDER CENTER FOR EXCELLENCE

SCHEDULE OF FINDINGS AND QUESTIONED COSTS, (CONTINUED)

YEAR ENDED DECEMBER 31, 2021

## FINANCIAL STATEMENT FINDINGS

None

## FEDERAL AWARD FINDINGS AND QUESTIONED COSTS

None