

HEAL THE HERO FOUNDATION
FINANCIAL STATEMENTS
AND SINGLE AUDIT REPORTS
YEAR ENDED DECEMBER 31, 2022



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YEAR ENDED DECEMBER 31, 2022**

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INDEPENDENT AUDITORS' REPORT

Board of Directors
Heal the Hero Foundation
Mesa, Arizona

Report on the Audit of the Financial Statements

Opinion

We have audited the accompanying financial statements of Heal the Hero Foundation (a nonprofit organization), which comprise the statement of financial position as of December 31, 2022, and the related statements of activities, functional expenses, and cash flows for the year then ended, and the related notes to the financial statements.

In our opinion, the financial statements referred to above present fairly, in all material respects, the financial position of Heal the Hero Foundation, as of December 31, 2022, and the changes in its net assets and its cash flows for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Basis for Opinion

We conducted our audit in accordance with auditing standards generally accepted in the United States of America (GAAS) 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 Auditors' Responsibilities for the Audit of the Financial Statements section of our report. We are required to be independent of Heal the Hero Foundation and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

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 Heal the Hero Foundation's ability to continue as a going concern within one year after the date that the financial statements are available to be issued.

Auditors' Responsibilities for the Audit of the Financial Statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditors' report that includes our opinion. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with GAAS and *Government 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 GAAS 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 Heal the Hero Foundation'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 Heal the Hero Foundation's ability to continue as a going concern for a reasonable period of time.

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

Supplementary Information

Our audit was conducted for the purpose of forming opinion on the financial statements as a whole. The accompanying schedule of expenditures of federal awards, as required by Title 2 U.S. *Code of Federal Regulations* Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* 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 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 GAAS. 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.

Other Reporting Required by Government Auditing Standards

In accordance with *Government Auditing Standards*, we have also issued our report dated September 28, 2023, on our consideration of Heal the Hero Foundation’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 Heal the Hero Foundation’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 Heal the Hero Foundation’s internal control over financial reporting and compliance.



CliftonLarsonAllen LLP

Phoenix, Arizona
September 28, 2023

**HEAL THE HERO FOUNDATION
STATEMENT OF FINANCIAL POSITION
DECEMBER 31, 2022**

ASSETS

CURRENT ASSETS

Cash and Cash Equivalents	\$ 1,776,428
Account Receivable	465,756
Total Assets	<u>\$ 2,242,184</u>

LIABILITIES AND NET ASSETS

CURRENT LIABILITIES

Accounts Payable	\$ 91,144
Accrued Liabilities	624
Deferred Revenue	862,872
Total Liabilities	<u>954,640</u>

NET ASSETS

Without Donor Restrictions	<u>1,287,544</u>
Total Net Assets	<u>1,287,544</u>

Total Liabilities and Net Assets	<u>\$ 2,242,184</u>
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See accompanying Notes to Financial Statements.

**HEAL THE HERO FOUNDATION
STATEMENT OF ACTIVITIES
YEAR ENDED DECEMBER 31, 2022**

	Without Donor Restrictions
SUPPORT AND REVENUE	
Contributions and Donations	\$ 2,476,428
Grants and Contracts	8,982,659
Total Support and Revenues	11,459,087
 EXPENSES	
Program Services	10,142,776
Support Services:	
General and Administrative	142,941
Fundraising	61,598
Total Support Services	204,539
Total Expenses	10,347,315
 CHANGE IN NET ASSETS	1,111,772
Net Assets - Beginning of Year	175,772
 NET ASSETS - END OF YEAR	\$ 1,287,544

See accompanying Notes to Financial Statements.

**HEAL THE HERO FOUNDATION
STATEMENT OF FUNCTIONAL EXPENSES
YEAR ENDED DECEMBER 31, 2022**

	<u>Program</u>	<u>General Administration</u>	<u>Fundraising</u>	<u>Total</u>
Personnel	\$ 172,256	\$ 21,132	\$ 39,836	\$ 233,224
Payroll Expenses	15,485	1,900	3,581	20,966
Subtotal	<u>187,741</u>	<u>23,032</u>	<u>43,417</u>	<u>254,190</u>
Cost of Program Supplements	9,894,787	-	-	9,894,787
Advertising & Marketing	-	-	18,181	18,181
Insurance	-	7,964	-	7,964
Legal & Professional	58,724	88,316	-	147,040
Entertainment	-	1,035	-	1,035
Memberships	29	1,219	-	1,248
Office Supplies, Software & Printing	-	6,601	-	6,601
Storage Expense	-	1,464	-	1,464
Taxes and Licenses	-	135	-	135
Travel	-	10,363	-	10,363
Utilities	1,495	1,624	-	3,119
Misc	-	1,188	-	1,188
Total	<u>\$ 10,142,776</u>	<u>\$ 142,941</u>	<u>\$ 61,598</u>	<u>\$ 10,347,315</u>

See accompanying Notes to Financial Statements.

**HEAL THE HERO FOUNDATION
STATEMENT OF CASH FLOWS
YEAR ENDED DECEMBER 31, 2022**

CASH FLOWS FROM OPERATING ACTIVITIES

Change in Net Assets	\$ 1,111,772
(Increase) Decrease in Cash Resulting from Change In:	
Accounts Receivable	(465,756)
Accounts Payable	91,144
Accrued Expenses	352
Deferred Revenue	747,587
Net Cash Provided by Operating Activities	<u>1,485,099</u>

NET INCREASE IN CASH AND CASH EQUIVALENTS

1,485,099

Cash and Cash Equivalents - Beginning of Year

291,329

CASH AND CASH EQUIVALENTS - END OF YEAR

\$ 1,776,428

See accompanying Notes to Financial Statements.

**HEAL THE HERO FOUNDATION
NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 2022**

NOTE 1 NATURE OF ACTIVITIES AND SIGNIFICANT ACCOUNTING POLICIES

Nature of Organization

Heal the Hero Foundation (the Organization) is an Arizona nonprofit corporation committed to working in a public-private partnership with wellness experts to offer innovative technology-based programming for first responders and other community members struggling with stress, trauma, or PTSD that optimizes performance, improves stress resilience, and reduces anxiety and depression in those served.

Basis of Presentation

The accompanying financial statements have been prepared in accordance with accounting principles generally accepted in the United States of America (GAAP).

Cash and Cash Equivalents

For purposes of the statement of financial position and statement of cash flows, the Organization considers all highly liquid investments, which are readily convertible into known amounts of cash and have a maturity of three months or less when acquired, to be cash equivalents.

All cash and cash equivalents are placed with various credit institutions. At times, such amounts may be in excess of the Federal Deposit Insurance Corporation (FDIC) insurance limits.

Accounts Receivables

Accounts receivable are uncollateralized receivables generated from providing program services based on contractual arrangements with state agencies and are stated at the invoice amount and are due upon presentation. The Organization uses the allowance method to account for uncollectible accounts receivable. The allowance is sufficient to cover both current and anticipated future losses. Uncollectible amounts are charged against the allowance account. Management estimated an allowance of approximately \$-0- based upon the Organization's experience.

Net Assets

Net assets and revenues, gains, and losses are classified based on donor-imposed restrictions. Accordingly, net assets of the Organization and changes therein are classified and reported as follows:

Net Assets Without Donor Restriction – Net assets available for use in general operations and not subject to donor (or certain grantors) restrictions. Resources over which the board of directors has discretionary control.

**HEAL THE HERO FOUNDATION
NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 2022**

NOTE 1 NATURE OF ACTIVITIES AND SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

Net Assets (Continued)

Net Assets With Donor Restriction – Net assets subject to donor- (or certain grantor-) imposed restrictions. Some donor-imposed restrictions are temporary in nature, such as those that will be met by the passage of time or other events specified by the donor. Other donor-imposed restrictions are perpetual in nature, where the donor stipulates that resources be maintained in perpetuity. Gifts of long-lived assets and gifts of cash restricted for the acquisition of long-lived assets are recognized as restricted revenue when received and released from restrictions when the assets are placed in service. Donor-imposed restrictions are released when a restriction expires, that is, when the stipulated time has elapsed, when the stipulated purpose for which the resource was restricted has been fulfilled, or both.

Contributions restricted by donors are reported as increases in net assets without donor restrictions if the restrictions expire (that is, when a stipulated time restriction ends or purpose restriction is accomplished) in the reporting period in which the revenue is recognized. All other donor-restricted contributions are reported as increases in net assets with donor restrictions, depending on the nature of the restrictions. When a restriction expires, net assets with donor restrictions are reclassified to net assets without donor restrictions and reported in the statement of activities as Net Assets Released from Restrictions.

Contributions and Revenue Recognition

Revenue is recognized when earned. The Organization recognizes contributions when cash, securities, or other assets; an unconditional promise to give; or a notification of a beneficial interest is received. Conditional promises to give - that is, those with a measurable performance or other barrier and a right of return - are not recognized until the conditions on which they depend have been met. Additionally, conditional contributions received for which the conditions have not been met as of December 31, 2022, was \$30,445,526.

Contributions and grants are considered nonexchange transactions and are also considered to be available for unrestricted use unless they contain conditions or specifically restricted by the donor. Amounts received that are designated for future periods or restricted by the donor for specific purposes are reported as net assets with donor restrictions.

A portion of the Organization's revenue is derived from cost-reimbursable contracts and grants. Amounts received are recognized as earned and are reported as revenue when the Organization has incurred expenditures in compliance with specific contract or grant provisions. Amounts received but not yet earned are reported as deferred revenue in the statements of financial position.

Advertising Expense

Advertising expenses are charged to operations in the period incurred and was \$18,181 for the year ended December 31, 2022.

**HEAL THE HERO FOUNDATION
NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 2022**

NOTE 1 NATURE OF ACTIVITIES AND SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

Functional Allocation of Expenses

Salaries and related expenses are allocated based on job descriptions and the best estimates of management. Expenses, other than salaries and related expenses, which are not directly identifiable by program or supporting service, are allocated based on the best estimate of management.

Income Taxes

The Organization has been granted tax-exempt status as a nonprofit organization under Section 501(c)(3) of the Internal Revenue Code (IRC). Accordingly, no provision for income taxes has been provided in the financial statements. In addition, the Organization has been determined by the Internal Revenue Service not to be a private foundation within the meaning of Section 509(a) of the IRC.

The Organization follows the income tax standard for uncertain tax positions. This standard clarifies the accounting for uncertainty in income taxes recognized in an organization's financial statements in accordance with the income tax standard. This standard prescribes recognition and measurement of tax positions taken or expected to be taken on a tax return that are not certain to be realized. The Organization does not currently include an income tax provision in the financial statements; management monitors the reporting of uncertain tax positions, which could result in recording of an income tax provision in the future.

The Organization is not aware of any activities that would jeopardize its tax-exempt status and is not aware of any activities that are subject to tax on unrelated business income or excise or other tax except for those that are already reported annually.

Management's Estimates

The preparation of financial statements in conformity with accounting principles generally accepted in the United States of America 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 dates of the financial statements and the reported amounts of expenses during the reporting periods. Actual results could differ from those estimates.

Change in Accounting Principles

In February 2016, the Financial Accounting Standards Board (FASB) issued Accounting Standards Update (ASU) 2016-02, *Leases* (ASC 842). The new standard increases transparency and comparability among organizations by requiring the recognition of right-of-use (ROU) assets and lease liabilities on the balance sheet. Most prominent of the changes in the standard is the recognition of ROU assets and lease liabilities by lessees for those leases classified as operating leases. Under the standard, disclosures are required to meet the objective of enabling users of financial statements to assess the amount, timing, and uncertainty of cash flows arising from leases.

**HEAL THE HERO FOUNDATION
NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 2022**

NOTE 1 NATURE OF ACTIVITIES AND SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

Change in Accounting Principles (Continued)

In September 2020, the FASB issued ASU 2020-07, *Not-for-Profit Entities* (Topic 958): *Presentation and Disclosures by Not-for-Profit Entities for Contributed Nonfinancial Assets*. The update increases transparency around contributed nonfinancial assets (also known as gifts-in-kind) received by nonprofit organizations, including transparency on how those assets are used and how they are valued.

The Organization's financial statements reflect a retrospective adoption of ASU 2016-02 and ASU 2020-07 beginning in fiscal year 2022. The adoption of these standards did not impact the Organization's reported revenue.

Subsequent Events

In preparing these financial statements, the Organization has evaluated events and transactions for potential recognition or disclosure through September 28, 2023, the date the financial statements were available to be issued.

NOTE 2 LIQUIDITY AND AVAILABILITY

Financial assets available for general expenses, that are without donor or other restrictions limiting their use, within one year of the statement of financial position date, comprise the following:

Cash and Cash Equivalents	\$ 1,776,428
Accounts Receivable	<u>465,756</u>
Financial Assets Available to Meet Cash Needs for General Expenses Within One Year	<u><u>\$ 2,242,184</u></u>

The Organization manages their financial assets to be available for general expenses, liabilities, and other obligations as they become due.

NOTE 3 CONCENTRATIONS AND CONTINGENCIES

Financial instruments that potentially subject the Organization to concentration of credit risk consist principally of cash. From time to time throughout the year, the Organization's cash balances may exceed the amounts covered by insurance provided by the FDIC, up to \$250,000 per institution.

During the year ended December 31, 2022 the Organization received 97% of their contributions and donations from one donor. Additionally, 100% of grants and contracts revenue were derived from federal and state agencies. As of December 31, 2022 100% of accounts receivable was due from federal and state agencies.

**HEAL THE HERO FOUNDATION
NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 2022**

NOTE 3 CONCENTRATIONS AND CONTINGENCIES (CONTINUED)

On April 29, 2020, the Organization received a loan from Enterprise Bank & Trust in the amount of \$20,600 to fund payroll, rent, and utilities through the Paycheck Protection Program (the PPP Loan). On March 19, 2021, the Organization received communication from the U.S. Small Business Administration (SBA) stating the PPP Loan was forgiven in the amount of \$20,600 plus accrued interest. The SBA may review funding eligibility and usage of funds for compliance with program requirements based on dollar thresholds and other factors. The amount of liability, if any, from potential noncompliance cannot be determined with certainty; however, management is of the opinion that any review will not have a material adverse impact on the Organization's financial position.



**INDEPENDENT AUDITORS' REPORT ON INTERNAL CONTROL OVER FINANCIAL REPORTING
AND ON COMPLIANCE AND OTHER MATTERS BASED ON AN AUDIT OF FINANCIAL
STATEMENTS PERFORMED IN ACCORDANCE WITH GOVERNMENT AUDITING STANDARDS**

Board of Directors
Heal the Hero Foundation
Mesa, Arizona

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 Heal the Hero Foundation (a nonprofit organization), which comprise the statement of financial position as of December 31, 2022, 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 28, 2023.

Report on Internal Control Over Financial Reporting

In planning and performing our audit of the financial statements, we considered Heal the Hero Foundation'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 Heal the Hero Foundation's internal control. Accordingly, we do not express an opinion on the effectiveness of Heal the Hero Foundation'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 and therefore, material weaknesses or significant deficiencies may exist that were not identified. We identified a certain deficiency in internal control, described in the accompanying schedule of findings and questioned costs as item 2022-001 that we consider to be a material weakness.

Report on Compliance and Other Matters

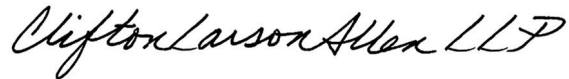
As part of obtaining reasonable assurance about whether Heal the Hero Foundation's financial statements are free from material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct 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*.

Heal the Hero Foundation's Response to Findings

Government Auditing Standards requires the auditor to perform limited procedures on the Heal the Hero Foundation's response to the finding identified in our audit and described in the accompanying schedule of findings and questioned costs. Heal the Hero Foundation's response was not subjected to the other auditing procedures applied in the audit of the financial statements and, accordingly, we express no opinion on the response.

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.



CliftonLarsonAllen LLP

Phoenix, Arizona
September 28, 2023



**INDEPENDENT AUDITORS' REPORT ON COMPLIANCE FOR EACH MAJOR
FEDERAL PROGRAM AND REPORT ON INTERNAL CONTROL OVER COMPLIANCE
REQUIRED BY THE UNIFORM GUIDANCE**

Board of Directors
Heal the Hero Foundation
Mesa, Arizona

Report on Compliance for Each Major Federal Program

Opinion on Each Major Federal Program

We have audited Heal the Hero Foundation's 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 Heal the Hero Foundation's major federal programs for the year ended December 31, 2022. Heal the Hero Foundation's major federal programs are identified in the summary of auditors' results section of the accompanying schedule of findings and questioned costs.

In our opinion, Heal the Hero Foundation complied, in all material respects, with the compliance requirements referred to above that could have a direct and material effect on each of its major federal programs for the year ended December 31, 2022.

Basis for Opinion on Each Major Federal Program

We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America (GAAS); the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States; 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 Auditors' Responsibilities for the Audit of Compliance section of our report.

We are required to be independent of Heal the Hero Foundation 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 Heal the Hero Foundation'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 Heal the Hero Foundation's federal programs.

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

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

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material noncompliance, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding Heal the Hero Foundation'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 Heal the Hero Foundation'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 Heal the Hero Foundation'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.

Other Matters

The results of our auditing procedures disclosed an instance of noncompliance, which is required to be reported in accordance with the Uniform Guidance and which is described in the accompanying schedule of findings and questioned costs as item 2022-002. Our opinion on each major federal program is not modified with respect to this matter.

Government Auditing Standards requires the auditor to perform limited procedures on Heal the Hero Foundation's response to the noncompliance finding identified in our compliance audit described in the accompanying schedule of findings and questioned costs. Heal the Hero Foundation's response was not subjected to the other auditing procedures applied in the audit of compliance and, accordingly, we express no opinion on the response.

Report on Internal Control Over Compliance

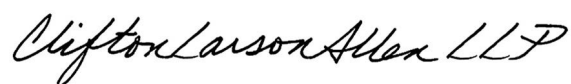
Our consideration of internal control over compliance was for the limited purpose described in the Auditors' Responsibilities for the Audit of Compliance section above and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies in internal control over compliance and therefore, material weaknesses or significant deficiencies may exist that were not identified. We did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses. However, as discussed below, we did identify certain deficiencies in internal control over compliance that we consider to be significant deficiencies.

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. We consider the deficiencies in internal control over compliance described in the accompanying schedule of findings and questioned costs as items 2022-002 and 2022-003, to be significant deficiencies.

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.

Government Auditing Standards requires the auditor to perform limited procedures on Heal the Hero Foundation's responses to the internal control over compliance findings identified in our audit described in the accompanying schedule of findings and questioned costs. Heal the Hero Foundation's responses were not subjected to the other auditing procedures applied in the audit of compliance and, accordingly, we express no opinion on the responses.

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.



CliftonLarsonAllen LLP

Phoenix, Arizona
September 28, 2023

**HEAL THE HERO FOUNDATION
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
YEAR ENDED DECEMBER 31, 2022
(SEE INDEPENDENT AUDITORS' REPORT)**

Federal Grantor/Pass-Through Grantor/ Program or Cluster Title	Federal Assistance Listing Number	Pass-Through Entity Identifying Number	Total Federal Expenditures
Department of the Treasury			
Passed through State of Arizona, Arizona Office of the Governor			
Coronavirus State and Local Fiscal Recovery Funds	21.027	GR-ARPA-HHF-090121-01	\$ 139,259
Coronavirus State and Local Fiscal Recovery Funds	21.027	GR-ARPA-HHF-030122-01	<u>8,843,401</u>
Total Coronavirus State and Local Fiscal Recovery Funds			<u>8,982,660</u>
Total Department of the Treasury			<u>8,982,660</u>
Total Expenditures of Federal Awards			<u>\$ 8,982,660</u>

See Notes to Schedule of Expenditures of Federal Awards.

HEAL THE HERO FOUNDATION
NOTES TO SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
YEAR ENDED DECEMBER 31, 2022
(SEE INDEPENDENT AUDITORS' REPORT)

NOTE 1 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Expenditures reported on the schedule of expenditures of federal awards (the Schedule) are reported on the accrual basis of accounting. Such expenditures are recognized following the cost principles contained in the Uniform Guidance, wherein certain types of expenditures are not allowable or are limited as to reimbursement. Negative amounts shown on the schedule, if any, represent adjustments or credits made in the normal course of business to amounts reported as expenditures in prior years.

NOTE 2 BASIS OF PRESENTATION

The accompanying the Schedule includes the federal grant activity of Heal the Hero Foundation under programs of the federal government for the year ended December 31, 2022. The information in this Schedule is presented in accordance with the requirements of 2 CFR Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). Because the Schedule presents only a selected portion of the operations of Heal the Hero Foundation, it is not intended to and does not present the financial position, changes in net assets or cashflows of Heal the Hero Foundation.

NOTE 3 SUBRECIPIENTS

There were no subrecipient payments during the year ended December 31, 2022.

NOTE 4 INDIRECT COST RATE

Heal the Hero Foundation, has elected to use the 10 percent de minimis indirect cost rate as allowed under the Uniform Guidance.

**HEAL THE HERO FOUNDATION
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
YEAR ENDED DECEMBER 31, 2022**

Section I – Summary of Auditors’ Results

Financial Statements

Type of auditors’ report issued:	<u>Unmodified</u>	
Internal control over financial reporting:		
Material weakness(es) identified?	<u> X </u> yes	<u> </u> no
Significant deficiency(ies) identified?	<u> </u> yes	<u> X </u> none reported
Noncompliance material to financial statements noted?	<u> </u> yes	<u> X </u> no

Federal Awards

Internal control over major programs:		
Material weakness(es) identified?	<u> </u> yes	<u> X </u> no
Significant deficiency(ies) identified?	<u> X </u> yes	<u> </u> none reported
Type of auditors’ report issued on compliance for major federal programs?	<u>Unmodified</u>	
Any audit findings disclosed that are required to be reported in accordance with 2 CFR 200.516(a)?	<u> X </u> yes	<u> </u> no

Identification of major programs:

Assistance Listing Number(s)

21.027

Name of Federal Program or Cluster

Coronavirus State and Local Fiscal Recovery Funds

Dollar threshold used to distinguish between Type A and Type B programs:	<u> \$750,000 </u>	
Auditee qualified as low-risk auditee?	<u> </u> yes	<u> X </u> no

**HEAL THE HERO FOUNDATION
SCHEDULE OF FINDINGS AND QUESTIONED COSTS (CONTINUED)
YEAR ENDED DECEMBER 31, 2022**

Section II – Financial Statement Findings

2022 – 001 – Financial Reporting – Year-End Close Process

Type of Finding: Material Weakness

Condition: The Organization's internal control processes and procedures did not identify and properly record material transactions during the year-end close process. Accordingly, various transactions cycles and account balances were not properly stated, requiring adjustments to correct the year-end trial balance for the year-ended December 31, 2022. The following matters were noted:

1. Accounts Payable – Accounts payable were not properly accrued for expenses incurred prior to year-end. Accounts payable and expenses were understated by approximately \$90,000.
2. Accounts Receivable – Accounts receivable were not properly accrued for grants receivable at year-end. Accounts receivable and revenues were understated by approximately \$466,000.
3. Debt and Contribution Revenue – Forgivable long-term debt that was forgiven was not removed from the Organization's books and recorded as contribution revenue as of December 31, 2021. Accordingly, long-term debt was overstated and net assets were understated by approximately \$23,000 at January 1, 2022.
4. Deferred Revenue and Revenue Recognition – Unspent grant seed funding was not properly recorded as deferred revenue as of December 31, 2022. Deferred revenues were understated and grant revenues were overstated by approximately \$850,000. Additionally, unspent grant seed funding that should have been recorded as deferred revenue was recorded as revenue during the year ended December 31, 2021. Accordingly, deferred revenue was understated and net assets were overstated by approximately \$115,000 at January 1, 2022.
5. Revenues and Expenses – Grant expenses that were reimbursed were not recorded as revenues and expenses. These revenues and expenses were incorrectly shown as cash receipts and cash disbursements without showing them in the appropriate revenue and expenses accounts. Revenues and expenses were understated by approximately \$33,000.
6. Segregation of Duties – Various transaction cycles, including payroll processing, cash disbursements, and bank reconciliations lacked adequate segregation of duties. These transactions cycles were able to be completed by a single person.
7. Contributions - Management does not have formal processes and procedures to identify and monitor conditional contributions and donor restrictions.
8. Expenses - Management does not have a formal cost allocation plan to allocate the Organization's expenses to the appropriate functional classification as program services, management and general, and fundraising.

Criteria or specific requirement: Management should develop appropriate internal control processes and procedures over year-end close activity. Internal control over financial reporting is a process designed by, or under the supervision of, the Organization's principal executive and principal financial officers, or persons performing similar functions, and effected by the Organization's board of directors, management, and other personnel, to provide reasonable assurance regarding the reliability of financial reporting and the preparation of financial statements for external purposes in accordance with generally accepted accounting principles and includes policies and procedures that –

1. Pertain to the maintenance of records that, in reasonable detail, accurately and fairly reflect the transactions and dispositions of the assets of the Organization;

**HEAL THE HERO FOUNDATION
SCHEDULE OF FINDINGS AND QUESTIONED COSTS (CONTINUED)
YEAR ENDED DECEMBER 31, 2022**

Section II – Financial Statement Findings (Continued)

2022 – 001 – Financial Reporting – Year-End Close Process (Continued)

Criteria or specific requirement (Continued):

2. Provide reasonable assurance the transactions are recorded as necessary to permit preparation of financial statements in accordance with generally accepted accounting principles, and that receipts and expenditures of the Organization are being made only in accordance with authorizations of management and directors of the Organization; and
3. Provide reasonable assurance regarding prevention or timely detection of unauthorized acquisition, use, or disposition of the Organization's assets that could have a material effect on the financial statements.

Effect: Various account balances were misstated at December 31, 2022.

Cause: The Organization's internal control procedures did not function as planned during the year-end close procedures or the control procedures were not properly designed.

Repeat Finding: No

Recommendation: We recommend that management review and revise their year-end close procedures to include processes and procedures to identify year-end accruals and to implement a reconciliation process that includes secondary review to add segregation of duties. Additionally, management should establish processes and procedures to identify and monitor conditional grants, donor restrictions, and related releases and develop a cost allocation plan. This will help ensure year-end accruals and revenue and expense transactions are properly recorded.

Views of responsible officials and planned corrective actions: Management agrees with the audit condition.

**HEAL THE HERO FOUNDATION
SCHEDULE OF FINDINGS AND QUESTIONED COSTS (CONTINUED)
YEAR ENDED DECEMBER 31, 2022**

Section III – Findings and Questioned Costs – Major Federal Programs

2022 – 002

Federal Agency: U.S. Department of the Treasury

Federal Program Name: Coronavirus State and Local Fiscal Recovery Funds

Assistance Listing Number: 21.027

Pass-Through Agency: State of Arizona, the Office of the Governor

Pass-Through Number(s): GR-ARPA-HHF-030122-01 and GR-ARPA-090121-01

Award Period: January 1, 2022 – November 30, 2024

Type of Finding: Significant Deficiency in Internal Control over Compliance and Other Matters

Condition/Context: The Organization did not maintain a formalized and written procurement policy. In addition, the Organization did follow the required solicitation process as follows:

1. Small purchase procedures for one vendor, with costs between \$10,000 and \$250,000 related to grant management and financial oversight, were not performed.
2. Formal procurement methods or noncompetitive procurement procedures for one vendor, with costs exceeding \$250,000 related to mental health services, were not performed. The Organization contracted with this mental health vendor prior to accepting the Coronavirus State and Local Fiscal Recovery Funds and subsequently did not go through formal procurement procedures.
3. For two vendors, procedures to determine that the vendors were not included on the suspended or debarred vendor list maintained by the General Services Administration, were not performed.

Criteria or specific requirement: In accordance with the Compliance Supplement, Part 6 – Internal Control, 2 CFR section 200.303 requires that nonfederal entities receiving federal awards establish and maintain internal control over the federal awards that provides reasonable assurance that the nonfederal entity is managing the federal awards in compliance with federal statutes, regulations, and the terms and conditions of the federal awards.

In accordance with 2 CFR 200.318 (a), the non-Federal entity must have and use documented procurement procedures, consistent with State, local, and tribal laws and regulations and the standards of this section, for the acquisition of property or services required under a Federal award or subaward. The non-Federal entity's documented procurement procedures must conform to the procurement standards identified in §§ 200.317 through 200.327.

In accordance with 2 CFR 200.320 (a)(2)(i), the non-Federal entity must have and use documented procurement procedures, consistent with the standards of this section and §§ 200.317, 200.318, and 200.319 for any of the following methods of procurement used for the acquisition of property or services required under a Federal award or sub-award. Small purchase procedures - the acquisition of property or services, the aggregate dollar amount of which is higher than the micro-purchase threshold but does not exceed the simplified acquisition threshold. If small purchase procedures are used, price or rate quotations must be obtained from an adequate number of qualified sources as determined appropriate by the non-Federal entity.

**HEAL THE HERO FOUNDATION
SCHEDULE OF FINDINGS AND QUESTIONED COSTS (CONTINUED)
YEAR ENDED DECEMBER 31, 2022**

Section III – Findings and Questioned Costs – Major Federal Programs (Continued)

2022 – 002 (Continued)

Criteria or specific requirement (Continued)

In accordance with 2 CFR 200.320 (b)(1 and 2), the non-Federal entity must have and use documented procurement procedures, consistent with the standards of this section and §§ 200.317, 200.318, and 200.319 for any of the following methods of procurement used for the acquisition of property or services required under a Federal award or sub-award. Formal procurement methods - when the value of the procurement for property or services under a Federal financial assistance award exceeds the SAT, or a lower threshold established by a non-Federal entity, formal procurement methods are required. Formal procurement methods require following documented procedures. Formal procurement methods also require public advertising unless a non-competitive procurement can be used in accordance with § 200.319 or paragraph (c) of this section. The following formal methods of procurement are used for procurement of property or services above the simplified acquisition threshold or a value below the simplified acquisition threshold the non-Federal entity determines to be appropriate: (1) sealed bids, or (2) proposals.

In accordance with 2 CFR 200.320 (c), the non-Federal entity must have and use documented procurement procedures, consistent with the standards of this section and §§ 200.317, 200.318, and 200.319 for any of the following methods of procurement used for the acquisition of property or services required under a Federal award or sub-award. Noncompetitive procurement. There are specific circumstances in which noncompetitive procurement can be used. Noncompetitive procurement - can only be awarded if one or more of the following circumstances apply:

- (1) The acquisition of property or services, the aggregate dollar amount of which does not exceed the micro-purchase threshold (see paragraph (a)(1) of this section);
- (2) The item is available only from a single source;
- (3) The public exigency or emergency for the requirement will not permit a delay resulting from publicizing a competitive solicitation;
- (4) The Federal awarding agency or pass-through entity expressly authorizes a noncompetitive procurement in response to a written request from the non-Federal entity; or
- (5) After solicitation of a number of sources, competition is determined inadequate.

In accordance with 2 CFR 180.220, the non-Federal entities are prohibited from contracting with or making subawards under covered transactions to parties that are suspended or debarred. "Covered transactions" include contracts for goods and services awarded under a non-procurement transaction (e.g., grant or cooperative agreement) that are expected to equal or exceed \$25,000 or meet certain other criteria as specified in 2 CFR section 180.220). All non-procurement transactions entered into by a pass-through entity (i.e., subawards to subrecipients), irrespective of award amount, are considered covered transactions, unless they are exempt as provided in 2 CFR section 180.215.

Questioned costs: None

Cause: The Organization did not have established procurement policies and did not have internal controls designed to ensure compliance with those policies.

Effect: The Organization was not in compliance with the Compliance Supplement and the Code of Federal Regulations related to procurement and suspension and debarment provisions.

**HEAL THE HERO FOUNDATION
SCHEDULE OF FINDINGS AND QUESTIONED COSTS (CONTINUED)
YEAR ENDED DECEMBER 31, 2022**

Section III – Findings and Questioned Costs – Major Federal Programs (Continued)

2022 – 002 (Continued)

Repeat Finding: No

Recommendation: We recommend that the Organization adopt a formal and written procurement policy. Additionally, management should develop controls to help ensure procurement procedures are followed and to monitor the amount spent with vendors throughout the year to ensure procurement procedures are initiated when the vendor costs exceed the procurement thresholds. These procedures will help ensure compliance with Compliance Supplement and the Code of Federal Regulations related to procurement and suspension and debarment provisions.

Views of responsible officials: Management agrees with the audit condition.

**HEAL THE HERO FOUNDATION
SCHEDULE OF FINDINGS AND QUESTIONED COSTS (CONTINUED)
YEAR ENDED DECEMBER 31, 2022**

Section III – Findings and Questioned Costs – Major Federal Programs (Continued)

2022 – 003

Federal Agency: U.S. Department of the Treasury

Federal Program Name: Coronavirus State and Local Fiscal Recovery Funds

Assistance Listing Number: 21.027

Pass-Through Agency: State of Arizona, the Office of the Governor

Pass-Through Number(s): GR-ARPA-HHF-030122-01 and GR-ARPA-090121-01

Award Period: January 1, 2022 – November 30, 2024

Type of Finding: Significant Deficiency in Internal Control over Compliance

Condition/Context: For 1 of 8 cash disbursements tested, the disbursement to the chief executive officer for reimbursement of expenses was not approved by a secondary, independent individual.

Criteria or specific requirement: In accordance with the Compliance Supplement, Part 6 – Internal Control, 2 CFR section 200.303 requires that nonfederal entities receiving federal awards establish and maintain internal control over the federal awards that provides reasonable assurance that the nonfederal entity is managing the federal awards in compliance with federal statutes, regulations, and the terms and conditions of the federal awards.

Questioned costs: None

Cause: The Organization did not have established internal controls designed to ensure adequate segregation of duties in the cash distribution process.

Effect: The Organization was not in compliance with the Compliance Supplement related to establishing and maintaining internal controls over federal awards.

Repeat Finding: No

Recommendation: We recommend that the Organization implement policies and procedures surrounding the cash disbursement process that ensures disbursements to the chief executive officer are reviewed and approved by a second, independent individual such as a board member.

Views of responsible officials: Management agrees with the audit condition.

HEAL THE HERO FOUNDATION
CORRECTIVE ACTION PLAN
YEAR ENDED DECEMBER 31, 2022



Heal the Hero Foundation
2753 E. Broadway Rd. Ste 101-480
Mesa, AZ 85204

HEAL THE HERO FOUNDATION
CORRECTIVE ACTION PLAN
YEAR ENDED DECEMBER 31, 2022

U.S. Department of the Treasury

Heal the Hero Foundation respectfully submits the following corrective action plan for the year ended December 31, 2022.

Audit period: January 1, 2022 – December 31, 2022

The findings from the schedule of findings and questioned costs are discussed below. The findings are numbered consistently with the numbers assigned in the schedule.

FINDINGS—FINANCIAL STATEMENT AUDIT

MATERIAL WEAKNESS

2022-001 Financial Reporting and Internal Controls

Recommendation: We recommend that management review and revise their year-end close procedures to include processes and procedures to identify year-end accruals and to implement a reconciliation process that includes secondary review to add segregation of duties. Additionally, management should establish processes and procedures to identify and monitor conditional grants, donor restrictions, and related releases and develop a cost allocation plan. This will help ensure year-end accruals and revenue and expense transactions are properly recorded.

Explanation of disagreement with audit finding: There is no disagreement with the audit finding.

Action taken in response to finding: Management will revise our internal control procedures to include a management quarterly meeting with the bookkeeper to review all accruals. The bookkeeper will complete a year end reconciliation of all accruals and provide that report to management. All accruals will be reviewed by the CPA at year end. Additionally, we will develop processes to identify and monitor grant conditions and restrictions as well as a cost allocation plan.

Name(s) of the contact person(s) responsible for corrective action: Joseph Holmes

Planned completion date for corrective action plan: 10/31/2023

HEAL THE HERO FOUNDATION
CORRECTIVE ACTION PLAN (CONTINUED)
YEAR ENDED DECEMBER 31, 2022



Heal the Hero Foundation
2753 E. Broadway Rd. Ste 101-480
Mesa, AZ 85204

FINDINGS—FEDERAL AWARD PROGRAMS AUDITS

U.S. Department of the Treasury

2022-002 Coronavirus State and Local Fiscal Recovery Funds – Assistance Listing No. 21.027

Recommendation: We recommend that the Organization adopt a formal and written procurement policy. Additionally, management should develop controls to help ensure procurement procedures are followed and to monitor the amount spent with vendors throughout the year to ensure procurement procedures are initiated when the vendor costs exceed the procurement thresholds. These procedures will help ensure compliance with Compliance Supplement and the Code of Federal Regulations related to procurement and suspension and debarment provisions.

Explanation of disagreement with audit finding: There is no disagreement with the audit finding.

Action taken in response to finding: Management will create a formal, written procurement policy. Management will also review the noncompetitive procurement procedures and will document how and why our vendor(s) meets these requirements, if applicable. Additionally, HTHF will improve internal processes increasing the foundation's work with our accounting support staff moving to a monthly service from quarterly with expenses entered into QuickBooks each month. Once expenses are entered, they will be reviewed by management and by the board treasurer.

Name(s) of the contact person(s) responsible for corrective action: Joseph Holmes

Planned completion date for corrective action plan: 10/31/23

HEAL THE HERO FOUNDATION
CORRECTIVE ACTION PLAN (CONTINUED)
YEAR ENDED DECEMBER 31, 2022



Heal the Hero Foundation
2753 E. Broadway Rd. Ste 101-480
Mesa, AZ 85204

2022-003 Coronavirus State and Local Fiscal Recovery Funds – Assistance Listing No. 21.027

Recommendation: We recommend that the Organization implement policies and procedures surrounding the cash disbursement process that ensures disbursements to the chief executive officer are reviewed and approved by a second, independent individual such as a board member.

Explanation of disagreement with audit finding: There is no disagreement with the audit finding.

Action taken in response to finding: Management will implement policies and procedures surrounding cash disbursement process ensuring disbursements to the chief executive officer are reviewed and approved by a second, independent individual such as a board member.

Name(s) of the contact person(s) responsible for corrective action: Joseph Holmes

Planned completion date for corrective action plan: 10/31/23

If the U.S. Department of the Treasury has questions regarding this plan, please call Joseph Holmes at 480-266-4470.



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