
American Academy of Pediatrics

Federal Awards Supplemental Information
June 30, 2023

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

Independent Auditor's Report

To the Board of Directors
American Academy of Pediatrics

We have audited the financial statements of American Academy of Pediatrics as of and for the year ended June 30, 2023 and have issued our report thereon dated September 15, 2023, which contained an unmodified opinion on those financial statements. Our audit was conducted for the purpose of forming an opinion on the financial statements as a whole. We have not performed any procedures with respect to the audited financial statements subsequent to September 15, 2023.

The accompanying schedule of expenditures of federal awards is presented for the purpose of additional analysis, as required by the Uniform Guidance, and is not a required part of the financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the financial statements. The information has been subjected to the auditing procedures applied in the audit of the financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the financial statements or to the financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the schedule of expenditures of federal awards is fairly stated in all material respects in relation to the financial statements as a whole.

Plante & Moran, PLLC

September 29, 2023

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*

Independent Auditor's Report

To Management and the Board of Directors
American Academy of Pediatrics

We have audited, in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of American Academy of Pediatrics (the "Academy"), which comprise the statements of financial position as of June 30, 2023 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 15, 2023.

Report on Internal Control Over Financial Reporting

In planning and performing our audit of the financial statements, we considered the Academy'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 Academy's internal control. Accordingly, we do not express an opinion on the effectiveness of the Academy'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 Academy'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 have not been identified.

Report on Compliance and Other Matters

As part of obtaining reasonable assurance about whether the Academy'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*.

To Management and the Board of Directors
American Academy of Pediatrics

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 Academy'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 Academy's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

Plante & Moran, PLLC

September 15, 2023

Report on Compliance for Each Major Federal Program and Report on Internal Control Over Compliance Required
by the Uniform Guidance

Independent Auditor's Report

To the Board of Directors
American Academy of Pediatrics

Report on Compliance for Each Major Federal Program

Opinion on Each Major Federal Program

We have audited American Academy of Pediatrics' (the "Academy") compliance with the types of compliance requirements identified as subject to audit in the Office of Management and Budget (OMB) Compliance Supplement that could have a direct and material effect on each of the Academy's major federal programs for the year ended June 30, 2023. The Academy'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, the Academy complied, in all material respects, with the compliance requirements referred to above that could have a direct and material effect on each of the major federal programs for the year ended June 30, 2023.

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* (the "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 Academy 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 Academy'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 Academy's federal programs.

To the Board of Directors
American Academy of Pediatrics

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 Academy'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 the Academy'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 the Academy'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 Academy'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 Academy'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.

To the Board of Directors
American Academy of Pediatrics

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

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

Plante & Moran, PLLC

September 29, 2023

American Academy of Pediatrics

Schedule of Expenditures of Federal Awards

Year Ended June 30, 2023

Federal Grantor / Pass Through Grantor / Program Title	Assistance Listing Number	Pass-through Number	Federal Expenditures	Provided to Subrecipients
Research and Development Cluster:				
U.S. Department of Health and Human Services -				
Health Resources and Services Administration,				
Maternal and Child Health Bureau:				
Maternal and Child Health Federal Consolidated Programs				
Direct awards -				
Pediatric Research Network Program	93.110		\$ 285,308	\$ 42,079
Pass-through from The University of Texas at Austin -				
Regional Pediatric Pandemic Network Support	93.110	UTAUS-SUB00000330	163,164	-
Total Health Resources and Services Administration,			448,472	42,079
Maternal and Child Health Bureau				
Centers for Disease Control and Prevention -				
Pass-through from Massachusetts General Hospital -				
Expanding the Use of Proven-Effective Pediatric Weight				
Management Interventions in Community Health Centers - Packaging				
and Spreading Proven Pediatric Weight Management Interventions for				
Use by Low-Income Families				
	93.349	234303	70,970	-
National Institutes of Health -				
National Institute of Mental Health -				
Pass-through from Children's Hospital Medical Center -				
Nationwide dissemination of a web-based quality improvement				
intervention to improve the quality of ADHD care among community-based				
pediatricians - Mental Health Research Grants				
	93.242	305844	12,667	-
National Center for Advancing Translational Sciences -				
Pass-through from The University of North Carolina at Chapel Hill -				
SPROUT-CTSA Collaborative Telehealth Research Network -				
National Center for Advancing Translational Sciences				
	93.350	5125619	64,266	-
National Cancer Institute:				
Cancer Cause and Prevention Research				
Pass-through from Massachusetts General Hospital -				
Assessment of Biomarkers in Children to Help Parents				
Quit Tobacco				
	93.393	237365	55,428	-
Pass-through from Regents of University of California, Los Angeles -				
Improving HPV Vaccination Delivery in Pediatric Primary Care -				
The STOP-HPV Trial				
	93.393	1647 G VA046	84,128	-
Total National Cancer Institute			139,556	-
National Heart, Lung and Blood Institute:				
Pass-through from Regents of University of Michigan -				
Population Effects of Motivation Interviewing on				
Pediatric Obesity in Primary Care - Cardiovascular Diseases				
Research				
	93.837	3006118960	5,440	-
Pass-through from Rutgers, The State University of New Jersey -				
CLOCK Consortium for PASC Phase II: RECOVER - Lung Diseases				
Research				
	93.838	SUB00002391	180,976	35,022
Total National Heart, Lung and Blood Institute			186,416	35,022
National Institute of Child Health and Human Development:				
Child Health and Human Development Extramural Research				
Pass-through from University of Massachusetts -				
Implementing an Intervention to Address Social				
Determinants of Health in Pediatric Practices				
	93.865	SUB00000187	114,358	7,167
Pass-through from Children's Hospital of Philadelphia -				
Telemedicine Integrated into Pediatric Primary Care and				
Child Outcomes				
	93.865	GRT-00002667	64,831	-
Pass-through from The Trustees of Columbia University -				
Flu2Text: A Multi-Site Study assessing an Intervention for 2nd				
Dose of Influenza Vaccine				
	93.865	1(GG011848-01)	744	-
Total National Institute of Child Health and			179,933	7,167
Human Development				

See notes to schedule of expenditures
of federal awards.

American Academy of Pediatrics

Schedule of Expenditures of Federal Awards (Continued)

Year Ended June 30, 2023

Federal Grantor / Pass Through Grantor / Program Title	Assistance Listing Number	Pass-through Number	Federal Expenditures	Provided to Subrecipients
National Institute on Alcohol Abuse and Alcoholism - Pass-through from Boston Children's Hospital - Computer-facilitated Screening and Brief Intervention in pediatric primary care to reduce underage drinking a large multi-site randomized trial - Alcohol Research Programs	93.273	GENFD0002172816	\$ 126,535	\$ -
Total National Institutes of Health			<u>709,373</u>	<u>42,189</u>
Total Research and Development Cluster			1,228,815	84,268
U.S. Department of Health and Human Services: Centers for Disease Control and Prevention: Direct awards:				
Strengthening Public Health Systems and Services Through National Partnerships to Improve and Protect the Nation's Health Category C: Pediatric Health Care Clinicians (Umbrella Agreement)	93.421		9,177,694	759,637
COVID-19 - Category C: Pediatric Health Care Clinicians (Umbrella Agreement)	93.421		<u>6,164,170</u>	<u>1,117,393</u>
Subtotal 93.421			15,341,864	1,877,030
Enhancing School-based Health and Mental Health Services through Training, Education, Assistance, Mentoring, and Support (TEAMS) - National Collaboration to Support Health, Wellness, and Academic Success of School-Age Children	93.858		400,811	97,652
National Partnerships to Address Prenatal Alcohol and Other Substance Use and Fetal Alcohol Spectrum Disorders - Birth Defects and Developmental Disabilities - Prevention and Surveillance	93.073		13,852	-
Cooperative Agreements to Promote Adolescent Health Through School- Based HIV/STD Prevention and School-Based Surveillance Building Capacity for School Sexual Health Services through Training, Education, Assistance, Mentoring, and Support (TEAMS) - Component 3B	93.079		243,796	-
COVID-19 - Building Capacity for School Sexual Health Services Services through Training, Education, Assistance, Mentoring, and Support (TEAMS) - Component 3B	93.079		<u>245,901</u>	<u>-</u>
Subtotal 93.079			489,697	-
Health Program for Toxic Substances and Disease Registry Pediatric Environmental Health Specialty Unit Program	93.161		5,158,820	4,052,642
COVID-19 - Pediatric Environmental Health Specialty Unit Program	93.161		<u>38,688</u>	<u>14,249</u>
Subtotal 93.161			<u>5,197,508</u>	<u>4,066,891</u>
Total Centers for Disease Control and Prevention			21,443,732	6,041,573
Health Resources and Services Administration, Maternal and Child Health Bureau: Maternal and Child Health Federal Consolidated Programs Direct awards:				
Bright Futures Pediatric Implementation	93.110		924,143	142,103
Building Systems of Services for Children and Youth with Special Health Care Needs	93.110		666,060	8,450
Awareness and Access to Care for Children and Youth with Epilepsy	93.110		608,478	76,282
Safe Infant Sleep Systems Integration (SISSI) Program	93.110		353,656	65,860
Pediatric Mental Health Care Access - American Academy of Pediatrics	93.110		583,065	87,522
Bright Futures Pediatric Implementation	93.110		27,059	-

See notes to schedule of expenditures
of federal awards.

American Academy of Pediatrics

Schedule of Expenditures of Federal Awards (Continued)

Year Ended June 30, 2023

Federal Grantor / Pass Through Grantor / Program Title	Assistance Listing Number	Pass-through Number	Federal Expenditures	Provided to Subrecipients
Pass-through from Altarum Institute - Innovations in Newborn Screening Interoperability	93.110	SC-20-013	\$ 53,500	\$ -
Pass-through from Denver Health and Hospital Authority - Networks for Oral Health Integration within the Maternal and Child Health Safety Net	93.110	A19-0072-S015	17,139	-
Pass-through from Trustees of Boston University - Health Care Delivery System Innovations for Children with Medical Complexity	93.110	4500004096	44,927	-
Pass-through from Zero to Three - Infant-Toddler Court Program - National Resource Center	93.110	2022100190	20,786	-
Pass-through from Zero to Three - Early Childhood Health Promotion System for High Need Program	93.110	2022100217	<u>232,927</u>	<u>-</u>
Subtotal 93.110			3,531,740	380,217
Direct award - Telehealth Technology-Enabled Learning Program - Telehealth Network Grant Program	93.211		460,362	-
Direct awards: Early Hearing Detection and Intervention				
Bright Futures Pediatric Implementation	93.251		20,610	-
Building Systems of Services for Children and Youth with Special Health Care Needs	93.251		<u>141,444</u>	<u>-</u>
Subtotal 93.251			162,054	-
Pass-through from University Hospitals Cleveland Medical Center - National Emergency Medical Services for Children (EMSC) Resource Centers Demonstration CA - Emergency Medical Services for Children	93.127		<u>82,224</u>	<u>-</u>
Total Health Resources and Services Administration, Maternal and Child Health Bureau			4,236,380	380,217
Substance Abuse and Mental Health Services Administration: Substance Abuse and Mental Health Services Projects of Regional and National Significance				
Direct Award - AAP Center of Excellence: Creating a Healthy Digital Ecosystem for Children and Youth	93.243		615,698	168,286
Pass-through from American Academy of Addiction Psychiatry - 2019 Providers Clinical Support System-Medication Assisted Treatment	93.243	PCSSMAT19-2	3,831	-
Pass-through from Center for Applied Research Solutions - National Training and Technical Assistance Center (NTTAC) for Child, Youth, and Family Mental Health Project	93.243	1170	144,733	-
Pass-through from American Academy of Addiction Psychiatry - Opioid Response Network: Collaborating, Advancing, Responding, Educating	93.243	SOR/TOR -22-6	<u>25,492</u>	<u>-</u>
Subtotal 93.243			789,754	168,286
Pass-through from American Academy of Addiction Psychiatry - Opioid Response Network: Collaboration, Advancing, Responding, Educating - Opioid STR	93.788	SOR-CARE-3	<u>38,116</u>	<u>-</u>
Total Substance Abuse and Mental Health Services Administration			827,870	168,286
Office of the Secretary - Pass-through from Family Voices - Promoting Equity Access to Language Service in Health and Human Services - Community Programs to Improve Minority Health Grant Program	93.137	21355.514.1.0	4,259	-
U.S. Agency for International Development - Pass-through from Management Sciences for Health, Inc - Accessible Continuum of Care and Essential Services Sustained (ACCESS) Program in Madagascar - USAID Foreign Assistance for Programs Overseas	98.001	A587-ACCESS-2018-AAP	<u>218,081</u>	<u>-</u>
Total expenditures of federal awards			<u>\$ 27,959,137</u>	<u>\$ 6,674,344</u>

See notes to schedule of expenditures
of federal awards.

Notes to Schedule of Expenditures of Federal Awards

Year Ended June 30, 2023

Note 1 - Basis of Presentation

The accompanying schedule of expenditures of federal awards (the "Schedule") includes the federal grant activity of American Academy of Pediatrics (the "Academy") under programs of the federal government for the year ended June 30, 2023. The information in the Schedule is presented in accordance with the requirements of Title 2 U.S. Code of Federal Regulations Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (the "Uniform Guidance"). Because the Schedule presents only a selected portion of the operations of the Academy, it is not intended to and does not present the financial position, changes in net assets, functional expenses, or cash flows of the Academy.

Note 2 - Summary of Significant Accounting Policies

Expenditures reported in the Schedule are reported on the accrual basis of accounting. Such expenditures are recognized following the cost principles contained in Title 2 U.S. Code of Federal Regulations Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards*, wherein certain types of expenditures are not allowable or are limited as to reimbursement. The pass-through entity identifying numbers are presented where available.

The Academy has elected not to use the 10 percent *de minimis* indirect cost rate to recover indirect costs, as allowed under the Uniform Guidance.

Note 3 - Adjustments and Transfers

During the year ended June 30, 2023, there were no grant overpayments.

Note 4 - Noncash Assistance

The grantee neither received nor disbursed federal awards in the form of noncash assistance during the year ended June 30, 2023 that are included in the schedule of expenditures of federal awards.

Note 5 - Loan Balances

Of the federal expenditures presented in the Schedule, there were no loans or guarantees outstanding at June 30, 2023.

Schedule of Findings and Questioned Costs

Schedule of Findings and Questioned Costs

Year Ended June 30, 2023

Section I - Summary of Auditor's Results

Financial Statements

Type of auditor's report issued: Unmodified

Internal control over financial reporting:

- Material weakness(es) identified? _____ Yes X No
- Significant deficiency(ies) identified that are not considered to be material weaknesses? _____ Yes X None reported
- Noncompliance material to financial statements noted? _____ Yes X None reported

Federal Awards

Internal control over major programs:

- Material weakness(es) identified? _____ Yes X No
- Significant deficiency(ies) identified that are not considered to be material weaknesses? _____ Yes X None reported
- Any audit findings disclosed that are required to be reported in accordance with Section 2 CFR 200.516(a)? _____ Yes X No

Identification of major programs:

Assistance Listing Number	Name of Federal Program or Cluster	Opinion
93.161	Health Program for Toxic Substances and Disease Registry	Unmodified
Various	Research and Development Cluster	Unmodified

Dollar threshold used to distinguish between type A and type B programs: \$838,774

Auditee qualified as low-risk auditee? X Yes _____ No

Section II - Financial Statement Audit Findings

None

Section III - Federal Program Audit Findings

None