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# American Academy of Pediatrics

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**Federal Awards Supplemental Information  
June 30, 2022**

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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, 2022 and have issued our report thereon dated October 13, 2022, which contained an unmodified opinion on those financial statements. Our audit was conducted for the purpose of forming an opinion on the financial statements as a whole. We have not performed any procedures with respect to the audited financial statements subsequent to October 13, 2022.

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*

October 13, 2022

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 statement of financial position as of June 30, 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 October 13, 2022.

**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*

October 13, 2022

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, 2022. 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, 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* (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.

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.

To the Board of Directors  
American Academy of Pediatrics

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*

October 13, 2022



# American Academy of Pediatrics

## Schedule of Expenditures of Federal Awards

Year Ended June 30, 2022

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:				
Direct awards:				
Pediatric Research Network Program	93.110		\$ 276,566	\$ 48,813
Pass-through from The University of Texas at Austin:				
Regional Pediatric Pandemic Network	93.110	N/A	7,401	-
Total Health Resources and Services Administration, Maternal and Child Health Bureau			283,967	48,813
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	93.349	234303	141,625	-
National Institutes of Health -				
National Center for Advancing Translational Sciences -				
Pass-through from Medical University of South Carolina:				
SPROUT-CTSA Collaborative Telehealth Research Network	93.350	A19-0002-S002	163,962	-
National Cancer Institute:				
Pass-through from Massachusetts General Hospital -				
Assessment of Biomarkers in Children to Help Parents Quit Tobacco	93.393	237365	67,301	-
Pass-through from The Regents of University of California -				
Improving HPV Vaccination in Pediatric Primary Care: The Stop HPV Trial	93.393	1647 G VA046	153,179	-
Total National Cancer Institute			220,480	-
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	93.837	3006118960	145,334	75,208
National Institute of Child Health and Human Development:				
Pass-through from Columbia University Health Sciences -				
Flu2Text: A Multi-Site Study Assessing an Intervention for 2nd Dose of Influenza Vaccine	93.865	1(GG011848-01)	24,299	-
Pass-through from Boston Medical Center -				
Implementing an Intervention to Address Social Determinants of Health in Pediatric Practices	93.865	6257	217,342	19,062
Total National Institute of Child Health and Human Development			241,641	19,062
National Institute on Alcohol Abuse and Alcoholism -				
Pass-through from The Children's Hospital Corporation dba Boston Children's Hospital -				
Computer Facilitated Screening and Brief Intervention in Pediatric Primary Care to Reduce Underage Drinking a Large Multi-site Randomized Trial	93.273	GENFD0002002634	140,995	-

See notes to schedule of expenditures  
of federal awards.

# American Academy of Pediatrics

## Schedule of Expenditures of Federal Awards (Continued)

Year Ended June 30, 2022

Federal Grantor/Pass-through Grantor/Program Title	Assistance Listing Number	Pass-through Number	Federal Expenditures	Provided to Subrecipients
National Institute of Mental Health - Pass-through from Cincinnati Children's Hospital Medical Center - Nationwide Dissemination Of a Web-based QI Intervention To Improve The Quality of ADHD Care Among Community-Based Pediatricians	93.242	305844	\$ 24,403	\$ -
Total National Institutes of Health			936,815	94,270
Total Research and Development Cluster			1,362,407	143,083
U.S. Department of Health and Human Services - Centers for Disease Control and Prevention: Direct awards:				
Category C: Pediatric Health Care Clinicians (Umbrella Agreement)	93.421		7,482,818	375,684
COVID-19 - Category C: Pediatric Health Care Clinicians (Umbrella Agreement)	93.421		6,671,620	1,128,039
Subtotal			14,154,438	1,503,723
Building Capacity for School Sexual Health Services through Training, Education, Assistance, Mentoring, and Support Component 3B	93.079		333,992	-
COVID-19 - Building Capacity for School Sexual Health Services through Training, Education, Assistance, Mentoring, and Support Component 3B	93.079		307,819	172,381
Subtotal			641,811	172,381
Meeting the Environmental Health Needs of Children	93.161		3,814,334	2,948,233
COVID-19 - Meeting the Environmental Health Needs of Children	93.161		1,008,533	718,598
Subtotal			4,822,867	3,666,831
Total Centers for Disease Control and Prevention			19,619,116	5,342,935
Health Resources and Services Administration, Maternal and Child Health Bureau: Direct awards:				
Bright Futures Pediatric Implementation	93.110		1,033,703	210,791
Advancing Systems of Services for CYSHCN	93.110		747,950	30,000
Awareness and Access to Care for Children and Youth with Epilepsy	93.110		(5,131)	(5,131)
Awareness and Access to Care for Children and Youth with Epilepsy	93.110		802,673	97,559
COVID-19 - Supporting Providers and Families to Access Telehealth and Distant Care Services for Pediatric Care	93.110		1,821,190	635,182
Pass-through from Altarum Institute: Innovations in Newborn Screening Interoperability	93.110	SC-20-013	80,348	-
Pass-through from Trustees of Boston University: Health Care Delivery System Innovations for Children with Medical Complexity	93.110	4500004096	181,091	-
Pass-through from Denver Health and Hospital Authority: HRSA Networks for Oral Health Integration within the Maternal and Child Health Safety Net	93.110	A19-0072-S006	22,493	-
			4,684,317	968,401

See notes to schedule of expenditures  
of federal awards.

# American Academy of Pediatrics

## Schedule of Expenditures of Federal Awards (Continued)

Year Ended June 30, 2022

Federal Grantor/Pass-through Grantor/Program Title	Assistance Listing Number	Pass-through Number	Federal Expenditures	Provided to Subrecipients
Direct award - Telehealth Technology-Enabled Learning Program	93.211		\$ 234,595	\$ -
Direct award - Advancing Systems of Services for CYSHCN	93.251		178,721	-
Pass-through from University Hospitals Cleveland Medical Center - National Emergency Medical Services for Children (EMSC) Resource Centers Demonstration CA	93.127	N/A	<u>61,357</u>	<u>-</u>
Total Health Resources and Services Administration, Maternal and Child Health Bureau			5,158,990	968,401
Substance Abuse and Mental Health Services Administration: Pass-through from American Academy of Addiction Psychiatry: Opioid Response Network Collaboration, Advancing, Responding, Educating	93.788	SOR-CARE-3	88,087	-
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	5H79SM 082983-02	104,294	-
Pass-through from American Academy of Addiction Psychiatry - 2019 Provider Clinical Support System-Medicated Assisted Treatment	93.243	PCSSMAT19-2	23,631	-
Pass-through from The Regents of the University of California - Pediatric Approach to Trauma, Treatment, and Resilience	93.243	1647 G UA157	<u>77,009</u>	<u>-</u>
Total Substance Abuse and Mental Health Services Administration			<u>204,934</u>	<u>-</u>
			293,021	-
U.S. Agency for International Development - Pass-through from Management Sciences for Health, Inc - Accessible Continuum of Care and Essential Services Sustained (ACCESS) in Madagascar	98.001	A587-ACCESS	204,314	-
Total expenditures of federal awards			<u><u>\$ 26,637,848</u></u>	<u><u>\$ 6,454,419</u></u>

See notes to schedule of expenditures of federal awards.

**Notes to Schedule of Expenditures of Federal Awards**

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**Year Ended June 30, 2022**

**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, 2022. 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. Negative amounts shown on the Schedule represent adjustments or credits made in the normal course of business to amounts reported as expenditures in prior years. 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, 2022, 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, 2022 that is 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, 2022.

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## Schedule of Findings and Questioned Costs

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Schedule of Findings and Questioned Costs

Year Ended June 30, 2022

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
Type of auditor's report issued on compliance for major programs: Unmodified
Any audit findings disclosed that are required to be reported in accordance with Section 2 CFR 200.516(a)? Yes X No
Identification of major programs:

Table with 2 columns: Assistance Listing Number, Name of Federal Program or Cluster. Rows include 93.421 Preventive Health Services and 93.110 Maternal and Child Health.

Dollar threshold used to distinguish between type A and type B programs: \$799,135
Auditee qualified as low-risk auditee? X Yes No

Section II - Financial Statement Audit Findings

None

Section III - Federal Program Audit Findings

None