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# American Academy of Pediatrics

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**June 30, 2021**

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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, 2021 and have issued our report thereon dated September 30, 2021, 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 30, 2021.

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 information is fairly stated in all material respects in relation to the financial statements as a whole.

*Plante & Moran, PLLC*

September 30, 2021

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, 2021 and the related statements of activities, functional expenses, and cash flows for the year then ended, and the related notes to the financial statements and have issued our report thereon dated September 30, 2021.

**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 may exist that have not been identified.

**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 30, 2021

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**

We have audited American Academy of Pediatrics' (the "Academy") compliance with the types of compliance requirements described in the U.S. Office of Management and Budget (OMB) Compliance Supplement that could have a direct and material effect on the Academy's major federal program for the year ended June 30, 2021. 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.

***Management's Responsibility***

Management is responsible for compliance with federal statutes, regulations, and the terms and conditions of its federal awards applicable to its federal programs.

***Auditor's Responsibility***

Our responsibility is to express an opinion on compliance for each of the Academy's major federal programs based on our audit of the types of compliance requirements referred to above.

We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; and 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"). Those standards and the Uniform Guidance require that we plan and perform the audit to obtain reasonable assurance about whether noncompliance with the types of compliance requirements referred to above that could have a direct and material effect on a major federal program occurred. An audit includes examining, on a test basis, evidence about the Academy's compliance with those requirements and performing such other procedures as we considered necessary in the circumstances.

We believe that our audit provides a reasonable basis for our opinion on compliance for each major federal program. However, our audit does not provide a legal determination of the Academy's compliance.

***Opinion on Each Major Federal Program***

In our opinion, the Academy complied, in all material respects, with the types of compliance requirements referred to above that could have a direct and material effect on the major federal programs for the year ended June 30, 2021.

**Report on Internal Control Over Compliance**

Management of the Academy is responsible for establishing and maintaining effective internal control over compliance with the types of compliance requirements referred to above. In planning and performing our audit of compliance, we considered the Academy's internal control over compliance with the types of requirements that could have a direct and material effect on each major federal program to determine the auditing procedures that are appropriate in the circumstances for the purpose of expressing an opinion on compliance for each major federal program and to test and report on internal control over compliance in accordance with the Uniform Guidance, but not for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, we do not express an opinion on the effectiveness of the Academy's internal control over compliance.

To the Board of Directors  
American Academy of Pediatrics

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 first paragraph of this section and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies. We did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified.

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

*Plante & Moran, PLLC*

September 30, 2021

# American Academy of Pediatrics

## Schedule of Expenditures of Federal Awards

Year Ended June 30, 2021

Federal Grantor / Pass Through Grantor / Program Title	CFDA	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:				
MCH Research Network Programs	93.110		\$ 27,187	\$ 1,838
Pediatric Research Network Program	93.110		164,928	38,314
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	30,788	-
Total Health Resources and Services Administration, Maternal and Child Health Bureau			222,903	40,152
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	262,234	-
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	MUSC19-050-8D999	64,913	-
National Cancer Institute:				
Pass-through from Massachusetts General Hospital:				
Assessment of Biomarkers in Children to Help Parents Quit Tobacco	93.393	237365	14,165	-
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	107,769	-
Total National Cancer Institute			121,934	-
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	3004072720	252,304	34,983
National Institute of Child Health and Human Development:				
Pass-through from Seattle Children's Hospital:				
Dialogue Around Respiratory Illness Treatment	93.865	11320SUB	952	-
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)	51,193	-
Pass-through from Boston Medical Center:				
Implementing an Intervention to Address Social Determinants of Health in Pediatric Practices	93.865	6257	208,547	11,163

See notes to schedule of expenditures  
of federal awards.

# American Academy of Pediatrics

## Schedule of Expenditures of Federal Awards (Continued)

Year Ended June 30, 2021

Federal Grantor / Pass Through Grantor / Program Title	CFDA	Pass-through Number	Federal Expenditures	Provided to Subrecipients
<b>Research and Development Cluster</b>				
Pass-through from Cincinnati Children's Hospital Medical Center:				
Predication of Fetal Maturity and Neonatal Morbidity Using Novel Biomarker from Cell-Free Amniotic Fluid Transcriptome				
	93.865	307469	27,198	-
Total National Institute of Child Health and Human Development			287,890	11,163
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	GENFD0001834082	119,032	-
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	39,266	-
Total National Institutes of Health			885,339	46,146
Total Research and Development Cluster			1,370,476	86,298
U.S. Department of Health and Human Services:				
Administration for Children and Families, Office of Head Start - Direct Award:				
Head Start Cluster: National Center on Early Childhood Health and Wellness				
	93.600		3,086,264	1,401,153
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		5,999,827	224,900
COVID-19 - Category C: Pediatric Health Care Clinicians (Umbrella Agreement)				
	93.421		4,004,829	1,163,341
			10,004,656	1,388,241
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 Component 3B				
	93.079		267,756	-
COVID-19 - Building Capacity for School Sexual Health Services through Training, Education, Assistance, Mentoring, and Support Component 3B				
	93.079		89,801	27,898
			357,557	27,898

See notes to schedule of expenditures of federal awards.

# American Academy of Pediatrics

## Schedule of Expenditures of Federal Awards (Continued)

Year Ended June 30, 2021

Federal Grantor / Pass Through Grantor / Program Title	CFDA	Pass-through Number	Federal Expenditures	Provided to Subrecipients
<b>Centers for Disease Control and Prevention:</b>				
Meeting the Environmental Health Needs of Children Health Program for Toxic Substances and Disease Registry	93.161		2,651,222	2,022,939
COVID-19 - Meeting the Environmental Health Needs of Children Health Program for Toxic Substances and Disease Registry	93.161		867,381	573,276
			<u>3,518,603</u>	<u>2,596,215</u>
Total Centers for Disease Control and Prevention			13,880,816	4,012,354
<b>Health Resources and Services Administration, Maternal and Child Health Bureau:</b>				
Direct Awards:				
Bright Futures Pediatric Implementation	93.110		1,005,033	229,832
Advancing Systems of Services for CYSHCN	93.110		714,230	13,407
Awareness and Access to Care for Children and Youth with Epilepsy	93.110		609,645	95,687
COVID-19 - Supporting Providers and Families to Access Telehealth and Distant Care Services for Pediatric Care	93.110		4,129,160	1,018,416
Innovations in Newborn Screening Interoperability	93.110		19,652	-
Pass-through from Trustees of Boston University:				
Health Care Delivery System Innovations for Children with Medical Complexity	93.110	4500002820	152,931	-
			<u>6,630,651</u>	<u>1,357,342</u>
Direct Award:				
Maternal and Child Health Federal Consolidated Programs - Advancing Systems of Services for CYSHCN	93.251		131,093	-
Pass-through from Baylor College of Medicine:				
National Emergency Medical Services for Children (EMSC) Resource Centers Demonstration CA	93.127	7000000164	74,542	-
Total Health Resources and Services Administration, Maternal and Child Health Bureau			6,836,286	1,357,342
<b>Substance Abuse and Mental Health Services Administration:</b>				
Pass-through from American Academy of Addiction Psychiatry:				
Opioid Response Network Collaboration, Advancing Responding, Educating	93.788	SOR-CARE-3	43,114	-
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	1H79SM 082983-01	5,847	-
Pass-through from American Academy of Addiction Psychiatry:				
2019 Provider Clinical Support System-Medicated Assisted Treatment	93.243	PCSSMAT19-2	36,643	-
Pass-through from The Regents of the University of California:				
Pediatric Approach to Trauma, Treatment and Resilience	93.243	1647 G UA157	205,112	-
			<u>247,602</u>	<u>-</u>
Total Substance Abuse and Mental Health Services Administration			290,716	-
<b>U.S. Agency for International Development:</b>				
Pass-through from Management Sciences for Health, Inc:				
USAID Foreign Assistance for Programs Overseas - Accessible Continuum of Care and Essential Services Sustained (ACCESS) in Madagascar	98.001	A587-ACCESS	147,111	-
Total Expenditures of Federal Awards			<u>\$ 25,611,669</u>	<u>\$ 6,857,147</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, 2021

### 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, 2021. 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 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, 2021, there were no transfers of grant overpayments.

### Note 4 - Loans Outstanding

Of the federal expenditures presented in the Schedule, there were no loans or guarantees outstanding at June 30, 2021.

### Note 5 - Noncash Assistance

The grantee neither received nor disbursed federal awards in the form of nonmonetary assistance for the year ended June 30, 2021.

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## Schedule of Findings and Questioned Costs

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**Schedule of Findings and Questioned Costs**

**Year Ended June 30, 2021**

**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  No
- Significant deficiency(ies) identified that are not considered to be material weaknesses?  Yes  None reported

Noncompliance material to financial statements noted?  Yes  None reported

**Federal Awards**

Internal control over major programs:

- Material weakness(es) identified?  Yes  No
- Significant deficiency(ies) identified that are not considered to be material weaknesses?  Yes  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  No

Identification of major programs:

CFDA Number	Name of Federal Program or Cluster
93.161	Health Program for Toxic Substances and Disease Registry
93.600	Head Start Cluster - Head Start

Dollar threshold used to distinguish between type A and type B programs: \$768,350

Auditee qualified as low-risk auditee?  Yes  No

**Section II - Financial Statement Audit Findings**

None

**Section III - Federal Program Audit Findings**

None