



**STAUFFER & ASSOCIATES PLLC**  
CERTIFIED PUBLIC ACCOUNTANTS

April 5, 2016

To the Board of Directors  
Northwest Portland Area Indian Health Board

We have audited the financial statements of Northwest Portland Area Indian Health Board (the Health Board) for the year ended September 30, 2105, and have issued our report thereon dated April 5, 2016. Professional standards require that we provide you with information about our responsibilities under generally accepted auditing standards (and, if applicable, *Government Auditing Standards* and OMB Circular A-133), as well as certain information related to the planned scope and timing of our audit. We have communicated such information in our letter to you dated February 7, 2014. Professional standards also require that we communicate to you the following information related to our audit.

Significant Audit Findings

*Qualitative Aspects of Accounting Practices*

Management is responsible for the selection and use of appropriate accounting policies. The significant accounting policies used by the Health Board are described in Note 1 to the financial statements. No new accounting policies were adopted and the application of existing policies was not changed during 2015. We noted no transactions entered into by the Organization during the year for which there is a lack of authoritative guidance or consensus. All significant transactions have been recognized in the financial statements in the proper period.

Accounting estimates are an integral part of the financial statements prepared by management and are based on management's knowledge and experience about past and current events and assumptions about future events. Certain accounting estimates are particularly sensitive because of their significance to the financial statements and because of the possibility that future events affecting them may differ significantly from those expected. The most sensitive estimate affecting the financial statements was:

Management's estimate of the allowance for doubtful accounts is based on historical and current year accounts receivable collections. We evaluated the key factors and assumptions used to develop the allowance for doubtful accounts in determining that it is reasonable in relation to the financial statements taken as a whole.

The financial statement disclosures are neutral, consistent, and clear.



### *Difficulties Encountered in Performing the Audit*

We encountered no significant difficulties in dealing with management in performing and completing our audit.

### *Corrected and Uncorrected Misstatements*

Professional standards require us to accumulate all misstatements identified during the audit, other than those that are clearly trivial, and communicate them to the appropriate level of management. Management has corrected all such misstatements. In addition, none of the misstatements detected as a result of audit procedures and corrected by management were material, either individually or in the aggregate, to the financial statements taken as a whole.

### *Disagreements with Management*

For purposes of this letter, a disagreement with management is a financial accounting, reporting, or auditing matter, whether or not resolved to our satisfaction, that could be significant to the financial statements or the auditor's report. We are pleased to report that no such disagreements arose during the course of our audit.

### *Management Representations*

We have requested certain representations from management that are included in the management representation letter dated April 5, 2016.

### *Management Consultations with Other Independent Accountants*

In some cases, management may decide to consult with other accountants about auditing and accounting matters, similar to obtaining a "second opinion" on certain situations. If a consultation involves application of an accounting principle to the Organization's financial statements or a determination of the type of auditor's opinion that may be expressed on those statements, our professional standards require the consulting accountant to check with us to determine that the consultant has all the relevant facts. To our knowledge, there were no such consultations with other accountants.

### *Other Audit Findings or Issues*

We generally discuss a variety of matters, including the application of accounting principles and auditing standards, with management each year prior to retention as the Organization's auditors. However, these discussions occurred in the normal course of our professional relationship and our responses were not a condition to our retention.

Matters that constitute internal control deficiencies or compliance findings required to be reported by Government Auditing Standards and/or OMB Circular A-133, were reported in Section III in the Schedule of Findings and Questioned Costs included in the Single Audit Section of our report dated April 5, 2016.

## Other Matters

With respect to the supplementary information accompanying the financial statements, we made certain inquiries of management and evaluated the form, content, and methods of preparing the information to determine that the information complies with U.S. generally accepted accounting principles, the method of preparing it has not changed from the prior period, and the information is appropriate and complete in relation to our audit of the financial statements. We compared and reconciled the supplementary information to the underlying accounting records used to prepare the financial statements or to the financial statements themselves.

This information is intended solely for the use of the Board of Directors and management of Northwest Portland Area Indian Health Board and is not intended to be, and should not be, used by anyone other than these specified parties.

Very truly yours,

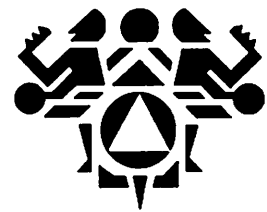
*Stauffer & Associates, P.C.*

Stauffer & Associates PLLC

# **NORTHWEST PORTLAND AREA INDIAN HEALTH BOARD**

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**Financial Statements and  
Independent Auditors' Reports**



**September 30, 2015**

# Northwest Portland Area Indian Health Board

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**STAUFFER & ASSOCIATES PLLC**  
CERTIFIED PUBLIC ACCOUNTANTS

**INDEPENDENT AUDITORS' REPORT**

Board of Directors  
Northwest Portland Area Indian Health Board  
Portland, Oregon

**Report on the Financial Statements**

We have audited the accompanying financial statements of Northwest Portland Area Indian Health Board (the Health Board), which comprise the statement of financial position as of September 30, 2015, and the related statements of activities and cash flows for the year then ended, and the related notes to the financial statements.

***Management's Responsibility for the Financial Statements***

Management is responsible for the preparation and fair presentation of these financial statements in accordance with U.S. generally accepted accounting principles; this includes 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.

***Auditors' Responsibility***

Our responsibility is to express an opinion on these financial statements based on our audit. We conducted our audit in accordance with U.S. generally accepted auditing standards and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditors' judgment, including assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditors consider internal control relevant to the entity's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

We believe the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.



## ***Opinion***

In our opinion, the financial statements referred to above present fairly, in all material respects, the financial position of Northwest Portland Area Indian Health Board as of September 30, 2015, and the changes in its net assets and its cash flows for the year then ended in accordance with U.S. generally accepted accounting principles.

## ***Other Matters***

### ***Other Information***

Our audit was conducted for the purpose of forming an opinion on the financial statements as a whole. The accompanying schedules of functional expenses for the year ended September 30, 2015, schedule of expenditures of federal awards as required by U.S. Office of Management and Budget Circular A-133, *Audits of States, Local Governments, and Non-Profit Organizations*, and summary schedule of prior audit findings (prepared by the Health Board) in the Single Audit – Auditee's Section are presented for purposes of additional analysis and are 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 basic 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 U.S. generally accepted auditing standards. In our opinion, the information is fairly stated in all material respects in relation to the financial statements as a whole.

The corrective action plan (prepared by the Health Board) in the Single Audit – Auditee's Section has not been subjected to the auditing procedures applied in the audit of the basic financial statements, and accordingly, we do not express an opinion or provide any assurance on it.

## ***Other Reporting Required by Government Auditing Standards***

In accordance with *Government Auditing Standards*, we have also issued our report dated April 5, 2016, on our consideration of the Health Board'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 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 internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the Health Boards's internal control over financial reporting and compliance.

*Stauffer & Associates, P.C.*

Liberty Lake, Washington  
April 5, 2016

# Northwest Portland Area Indian Health Board

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## Statement of Financial Position

September 30, 2015

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### *Assets*

#### *CURRENT ASSETS:*

Cash	\$ 4,645,134
Grants and contracts receivable	258,655
Travel and other advances receivable, less allowance for uncollectible amounts of \$18,968	18,714
Prepaid expenses	5,043
Total current assets	<u>\$ 4,927,546</u>

### *Liabilities and Net Assets*

#### *CURRENT LIABILITIES:*

Accounts payable	\$ 90,902
Payroll and related accruals	305,735
Deferred revenue	3,195,064
Total current liabilities	<u>3,591,701</u>

#### *NET ASSETS:*

Unrestricted	<u>1,335,845</u>
Total liabilities and net assets	<u>\$ 4,927,546</u>

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See accompanying independent auditors' report and notes to basic financial statements.



# Northwest Portland Area Indian Health Board

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## Statement of Activities

Year Ended September 30, 2015

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	<u>Unrestricted</u>
<i>REVENUES AND OTHER SUPPORT:</i>	
Federal assistance	\$ 6,729,947
Private assistance	266,683
Donations	9,571
Investment income	395
Other income	<u>1,427,344</u>
Total revenues and other support	<u>8,433,940</u>
 <i>EXPENSES:</i>	
Program:	
Health services for Native Americans:	
Federal grants and contracts	5,102,304
Private grants and contracts	<u>248,952</u>
Total program expenses	5,351,256
 Supporting:	
General administration	<u>1,815,313</u>
Total expenses	<u>7,166,569</u>
 <i>CHANGE IN NET ASSETS</i>	1,267,371
 <i>TOTAL NET ASSETS, BEGINNING OF YEAR</i>	<u>68,474</u>
 <i>TOTAL NET ASSETS, END OF YEAR</i>	<u>\$ 1,335,845</u>

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See accompanying independent auditors' report and notes to basic financial statements.

# Northwest Portland Area Indian Health Board

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## Statement of Cash Flows

Year Ended September 30, 2015

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### *Increase (Decrease) in Cash*

#### *CASH FLOWS FROM OPERATING ACTIVITIES:*

Change in net assets	\$ 1,267,371
Adjustments to reconcile change in net assets to net cash provided by operating activities:	
(Increase) decrease in current assets:	
Grants and contracts receivable	702,934
Travel and other advances receivable	(14,720)
Prepaid expenses	(3,711)
Increase (decrease) in operating liabilities:	
Accounts payable	(562,709)
Payroll and related accruals	18,895
Deferred revenue - grants	<u>(138,281)</u>
Net cash provided by operating activities	<u>1,269,779</u>

*NET INCREASE IN CASH* 1,269,779

*CASH, BEGINNING OF YEAR* 3,375,355

*CASH, END OF YEAR* \$ 4,645,134

# Northwest Portland Area Indian Health Board

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## Notes to Basic Financial Statements

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### ***NOTE 1 — ORGANIZATION AND SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES:***

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#### *Organization*

The Northwest Portland Area Indian Health Board (Health Board) is a nonprofit organization incorporated in the state of Oregon. Its Board of Directors is comprised of 43 Tribal delegates representing 43 federally recognized Tribes in the states of Washington, Oregon, and Idaho. The Health Board is dedicated to assisting and promoting the health needs, concerns and services of Indian people in the Pacific Northwest, and to providing advice and feedback in the development and implementation of federal Indian Health Service policies. The Health Board's funding comes primarily from federal grants from the Department of Health and Human Services, with some additional funding from state grants and private foundations.

#### *Summary of Significant Accounting Policies*

*Basis of Accounting* — The financial statements of the Health Board have been prepared on the accrual basis of accounting in accordance with U.S. generally accepted accounting principles.

*Use of Estimates* — The preparation of financial statements in conformity with U.S. generally accepted accounting principles requires management to make estimates and assumptions that affect certain reported amounts and disclosures. Accordingly, actual results could differ from those estimates.

*Support and Revenue Recognition* — The Health Board considers all grant and contract awards to be exchange transactions. The Health Board recognizes direct revenue on cost reimbursement grants and contracts as qualified expenditures occur, subject to the amount authorized in the agreement. Unreimbursed expenditures are reflected in the financial statements as receivables and revenues. Cash received from grantor agencies in excess of eligible expenditures is recorded as deferred revenue in the statement of financial position.

In-kind contributions are recorded at fair market value and recognized as revenue in the accounting period when they are received.

*Cash and Cash Equivalents* — Include amounts in demand deposits, as well as cash in time deposits and repurchase agreements.

*Investments* — No investments were held at year end. Indian Self-Determination award monies must be invested using the prudent investment standard.

# Northwest Portland Area Indian Health Board

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## Notes to Basic Financial Statements

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### **NOTE 1 — ORGANIZATION AND SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued):**

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#### *Summary of Significant Accounting Policies (continued)*

*Property and Equipment* — Property and equipment are defined as assets with a cost in excess of \$5,000 and are stated at cost. Contributed assets are stated at their fair market values on the date of contribution. Depreciation is calculated on the straight-line method over the assets' estimated useful lives of three to ten years.

Minor furniture and equipment, defined as items with a cost less than \$5,000, are reported as an expense in the period acquired and are not included in the statement of financial position.

The net book value of property and equipment at September 30, 2015, was zero.

*Income Taxes* — The Health Board is generally exempt from income tax pursuant to Section 501(c)(3) of the Internal Revenue Code.

*Subsequent Events* — The management of the Health Board evaluated for subsequent events and transactions for potential recognition and disclosure through April 5, 2016, the date the financial statements were issued.

### **NOTE 2 — CASH:**

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At September 30, 2015, the carrying amount of the Health Board's deposits was \$4,645,134, and the bank balance was \$4,807,082. Of the bank balance, \$250,000 was covered by the Federal Deposit Insurance Corporation, \$208,614 was covered by the Securities Investor Protection Corporation (SIPC) and the remaining balance was covered by additional collateral pledged by Wells Fargo except for \$468 of non-federal funds. During the year ended September 30, 2015, the Health Board operated under an agreement with its financial institution whereby end-of-day balances in its commercial checking account were automatically swept into interest-bearing repurchase agreements. The repurchase agreements between the Health Board and the financial institution are subject to specific credit quality and valuation standards. The securities subject to the repurchase agreement are always direct obligations of or guaranteed by the United States, its agencies, or instrumentalities. They have a current market value equal to or greater than the principal amount of the transaction.

The Health Board uses the prudent investment standard and bank deposits are held at Wells Fargo Bank N.A.

# Northwest Portland Area Indian Health Board

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## Notes to Basic Financial Statements

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### ***NOTE 3 — OPERATING LEASES:***

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The Health Board is committed under various operating leases for office space and office equipment. Lease payments for the year ended September 30, 2015, amounted to \$321,588.

Future minimum lease payments for these leases are as follows:

<u>Years Ending September 30,</u>	
2016	316,222
2017	<u>133,378</u>
	<u>\$ 449,600</u>

### ***NOTE 4 — CONTINGENT LIABILITIES:***

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Amounts received or receivable from grantor agencies are subject to audit and adjustment by such grantor agencies, principally the federal government. Any disallowed claims, including amounts already collected, may constitute a liability of the applicable funds. The amounts, if any, of expenditures which may be disallowed by the grantor agencies cannot be determined at this time, although the Health Board expects there will be none.

### ***NOTE 5 — RETIREMENT PLAN:***

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The Health Board has adopted a Tax Sheltered Annuity (TSA) plan covering all full-time employees who have met certain service requirements. In addition to providing coverage for all full-time employees, effective January 1, 2004, the plan was amended to provide employer contributions for part-time employees working a minimum of 24 hours per week. For each qualified employee, an amount equal to 5% of his or her base annual earnings is contributed by the Health Board to the individual TSA account. After five years, the contribution increases to 10%. For the year ended September 30, 2015, the Health Board and employees made contributions of \$208,844 and \$178,672, respectively, to individual TSA accounts.

# Northwest Portland Area Indian Health Board

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## Notes to Basic Financial Statements

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### ***NOTE 6 — SUPPORTING EXPENSES:***

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For the year ended September 30, 2015, supporting expenses were comprised of the following:

General administration, indirect cost pool	\$ 1,785,072
General administration, other expenses	29,275
General administration, employee fund	<u>966</u>
Total supporting expenses	<u>\$ 1,815,313</u>

### ***NOTE 7 — GRANTS RECEIVABLE AND DEFERRED REVENUE:***

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The Health Board's grants receivable and unearned revenues at September 30, 2015, were as follows:

	<u>Grants Receivable</u>	<u>Deferred Revenue</u>
United States Government:		
Department of Health and Human Services:		
Indian Health Service	\$ 17,832	\$ 1,591,009
Centers for Disease Control	198,641	198,518
Agency for Healthcare Research and Quality	-	112,938
Substance Abuse and Mental Health Service Administration	-	264,391
National Institute of Health	-	105,046
Public Health Service	-	65,051
Pass Through Funding	42,182	165,113
State and Other Programs	<u>-</u>	<u>692,998</u>
Total	<u>\$ 258,655</u>	<u>\$ 3,195,064</u>

### ***NOTE 8 – CONCENTRATION OF CONTRIBUTIONS OR GRANTS***

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The Health Board receives approximately 83% of its annual revenues from federal financial assistance awards directly from departments of the U.S. government or pass-through state and not-for-profit grantors.

## **SUPPLEMENTARY INFORMATION**

**Northwest Portland Area Indian Health Board****Schedule of Functional Expenses -  
Federal Grants and Contracts****Year Ended September 30, 2015**

	100 IHS 638 Contract	109 ARRA American Indian/Alaska Native	110 IHS Epidemiology	111 IHS NW Special Diabetes Project
Salaries and wages	\$ 533,107	\$ 5,466	\$ 387,414	\$ 140,835
Payroll taxes and benefits	212,654	1,420	133,323	57,726
Travel	309,064	-	54,625	21,083
Meetings and conferences	84,405	-	9,679	40,995
Training	-	-	1,950	149
Supplies	27,416	-	4,474	11,373
Minor equipment	11,952	2,447	3,446	5,671
Rent	5,180	-	-	-
Telephone and cellular services	12,225	-	4,368	1,630
Other administrative	13,090	-	1,941	507
Printing and publications	16,777	-	6,453	277
Professional services	74,406	-	5,200	3,220
Subcontracts and subawards	321,341	-	21,708	-
Accounting and Human Resources	-	-	-	-
Educational support	9,720	-	-	-
Total direct expenses	1,631,337	9,333	634,581	283,466
Indirect expense	511,825	3,350	227,815	101,764
Total expenses	<u>\$ 2,143,162</u>	<u>\$ 12,683</u>	<u>\$ 862,396</u>	<u>\$ 385,230</u>

See accompanying independent auditors' report.



**Northwest Portland Area Indian Health Board****Schedule of Functional Expenses -  
Federal Grants and Contracts (Continued)****Year Ended September 30, 2015**

	112 IHS Research Center (NARCH)	114 IHS Research Center (NARCH)	117 WEAVE	118 Reaching Out Involves Everyone
Salaries and wages	\$ 82,862	\$ 120,385	\$ 97,916	\$ 70,213
Payroll taxes and benefits	34,095	12,473	48,605	29,495
Travel	19,691	136,324	25,737	24,726
Meetings and conferences	2,917	31,672	4,336	18,771
Training	-	-	-	-
Supplies	3,798	5,846	2,338	3,142
Minor equipment	2,279	7,892	3,102	5,347
Rent	-	-	-	-
Telephone and cellular services	757	1,827	-	314
Other administrative	1,650	7	549	1,036
Printing and publications	5,487	13,414	182	9,720
Professional services	12,092	37,395		39,259
Subcontracts and subawards	11,665	2,000	65,062	278,890
Accounting and Human Resources	-	-	-	-
Educational support	7,415	165,825	-	-
Total direct expenses	184,708	535,060	247,827	480,913
Indirect expense	66,310	132,556	88,970	130,788
Total expenses	<u>\$ 251,018</u>	<u>\$ 667,616</u>	<u>\$ 336,797</u>	<u>\$ 611,701</u>

See accompanying independent auditors' report.

**Northwest Portland Area Indian Health Board****Schedule of Functional Expenses -  
Federal Grants and Contracts (Continued)****Year Ended September 30, 2015**

	119 IHS Research Center (NARCH)	122 National Cancer Prevention	128 CDC EPI Consortium	135 Injury Prevention
Salaries and wages	\$ 53,290	\$ 84,629	\$ 3,102	\$ 28,174
Payroll taxes and benefits	19,456	27,338	1,754	16,228
Travel	852	23,904	3,874	-
Meetings and conferences	-	14,850	-	-
Training	-	-	-	-
Supplies	4,388	4,031	1,012	-
Minor equipment	3,704	1,103	4,203	-
Rent	-	-	-	-
Telephone and cellular services	55	65	-	-
Other administrative	-	80	89	-
Printing and publications	-	172	92	-
Professional services	5,750	10,795	-	-
Subcontracts and subawards	-	48,620	-	-
Accounting and Human Resources	-	-	-	-
Educational support	11,911	-	-	-
Total direct expenses	99,406	215,587	14,126	44,402
Indirect expense	35,687	77,396	5,071	15,941
Total expenses	<u>\$ 135,093</u>	<u>\$ 292,983</u>	<u>\$ 19,197</u>	<u>\$ 60,343</u>

See accompanying independent auditors' report.

**Northwest Portland Area Indian Health Board****Schedule of Functional Expenses -  
Federal Grants and Contracts (Continued)****Year Ended September 30, 2015**

	142 Child Safety Seat Intervention	149 ITCM National Native Network	152 CDC Public Health Infrastructure	162 Improving Data & Access
Salaries and wages	\$ 144,571	\$ 28,347	\$ 35,304	\$ 75,866
Payroll taxes and benefits	69,194	9,710	13,478	23,483
Travel	13,781	12,954	12,943	13,467
Meetings and conferences	1,940	3,581	2,897	2,494
Training	-	-	-	-
Supplies	2,965	1,901	56	1,058
Minor equipment	-	774	-	80
Rent	-	-	-	-
Telephone and cellular services	1,734	-	218	7
Other administrative	351	5	189	566
Printing and publications	1,036	-	94	10,982
Professional services	13,671	-	-	380
Subcontracts and subawards	42,494	-	-	-
Accounting and Human Resources	-	-	-	-
Educational support	-	-	-	-
Total direct expenses	291,737	57,272	65,179	128,383
Indirect expense	89,478	20,560	23,399	46,090
Total expenses	\$ 381,215	\$ 77,832	\$ 88,578	\$ 174,473

See accompanying independent auditors' report.

**Northwest Portland Area Indian Health Board****Schedule of Functional Expenses -  
Federal Grants and Contracts (Continued)****Year Ended September 30, 2015**

	211 Health Security Preparedness	216 TROCD	220 Regional Training Center	306 Bio- Terrorism Program
Salaries and wages	\$ -	\$ 5,582	\$ 6,456	\$ -
Payroll taxes and benefits	-	1,866	3,085	-
Travel	4,197	802	372	7,059
Meetings and conferences	-	1,988	390	17,555
Training	-	-	-	-
Supplies	-	-	171	-
Minor equipment	-	-	-	-
Rent	-	-	-	-
Telephone and cellular services	-	-	-	-
Other administrative	-	1	-	-
Printing and publications	-	-	-	-
Professional services	-	-	-	-
Subcontracts and subawards	-	-	-	-
Accounting and Human Resources	-	-	-	-
Educational support	-	-	1,500	-
Total direct expenses	4,197	10,239	11,974	24,614
Indirect expense	1,507	3,676	838	8,837
Total expenses	<u>\$ 5,704</u>	<u>\$ 13,915</u>	<u>\$ 12,812</u>	<u>\$ 33,451</u>

See accompanying independent auditors' report.

**Northwest Portland Area Indian Health Board****Schedule of Functional Expenses -  
Federal Grants and Contracts (Continued)****Year Ended September 30, 2015**

	921 It's Your Game	923 Teen Pregnancy Prevention	934 Cow Creek Health & Wellness	935 AIDS Education & Training
Salaries and wages	\$ 1,171	\$ 15,805	\$ -	\$ 18,441
Payroll taxes and benefits	673	6,503	-	5,151
Travel	7,606	8,407	542	8,875
Meetings and conferences	1,685	678	-	429
Training	-	-	-	-
Supplies	3,923	2,179	448	-
Minor equipment	82	-	2,132	1,500
Rent	-	-	-	-
Telephone and cellular services	147	1,448	-	-
Other administrative	551	2,815	-	-
Printing and publications	87	-	-	-
Professional services	2,400	4,227	-	2,000
Subcontracts and subawards	3,875	10,934	-	-
Accounting and Human Resources	-	-	-	-
Educational support	10,819	2,430	-	-
Total direct expenses	33,019	55,426	3,122	36,396
Indirect expense	11,854	19,898	1,121	2,912
Total expenses	\$ 44,873	\$ 75,324	\$ 4,243	\$ 39,308

See accompanying independent auditors' report.

**Northwest Portland Area Indian Health Board**

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**Schedule of Functional Expenses -  
Federal Grants and Contracts (Continued)****Year Ended September 30, 2015**

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	<u>Total</u>
Salaries and wages	\$ 1,938,936
Payroll taxes and benefits	727,710
Travel	710,885
Meetings and conferences	241,262
Training	2,099
Supplies	80,519
Minor equipment	55,714
Rent	5,180
Telephone and cellular services	24,795
Other administrative	23,427
Printing and publications	64,773
Professional services	210,795
Subcontracts and subawards	806,589
Accounting and Human Resources	-
Educational support	<u>209,620</u>
 Total direct expenses	 5,102,304
 Indirect expense	 <u>1,627,643</u>
 Total expenses	 <u><u>\$ 6,729,947</u></u>

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See accompanying independent auditors' report.

**Northwest Portland Area Indian Health Board****Schedule of Functional Expenses -  
Private Grants and Contracts****Year Ended September 30, 2015**

	917 Sexual Assault Task Force	929 NW Health Foundation	930 Tribal ACA Toolkit	936 PEW Charitable Trusts
Salaries and wages	\$ 4,805	\$ 290	\$ 8,850	\$ 26,964
Payroll taxes and benefits	2,079	126	2,951	8,958
Travel	-	1,567	-	16,461
Meetings and conferences	-	210	-	570
Supplies	-	211	-	937
Minor equipment	-	-	-	4,976
Telephone and cellular services	-	-	291	-
Other administrative	-	41	-	201
Printing and publications	-	-	-	63
Professional services	-	9,913	-	-
Total direct expenses	6,884	12,358	12,092	59,130
Indirect expense	2,471	-	1,209	2,957
Total expenses	\$ 9,355	\$ 12,358	\$ 13,301	\$ 62,087

See accompanying independent auditors' report.

**Northwest Portland Area Indian Health Board****Schedule of Functional Expenses -  
Private Grants and Contracts (Continued)****Year Ended September 30, 2015**

	937 Kellogg Foundation	Total
Salaries and wages	\$ 19,772	\$ 60,681
Payroll taxes and benefits	6,068	20,182
Travel	9,452	27,480
Meetings and conferences	70,000	70,780
Supplies	599	1,747
Minor equipment	-	4,976
Telephone and cellular services	457	748
Other administrative	991	1,233
Printing and publications	159	222
Professional services	50,990	60,903
Total direct expenses	158,488	248,952
Indirect expense	11,094	17,731
Total expenses	\$ 169,582	\$ 266,683

See accompanying independent auditors' report.



**Northwest Portland Area Indian Health Board****Schedule of Functional Expenses -  
All Supporting and Program Expenses****Year Ended September 30, 2015**

	<u>Total Program Expenses</u>	<u>Supporting Expenses</u>	<u>Total Expenses</u>
Salaries and wages	\$ 1,999,617	\$ 857,858	\$ 2,857,475
Payroll taxes and benefits	747,892	293,506	1,041,398
Travel	738,365	89,687	828,052
Meetings and conferences	312,042	21,774	333,816
Training	2,099	-	2,099
Supplies	82,266	23,317	105,583
Minor equipment	60,690	17,036	77,726
Equipment lease and maintenance	-	55,091	55,091
Rent	5,180	261,317	266,497
Telephone and cellular services	25,543	59,129	84,672
Recruitment advertising	-	125	125
Insurance	-	4,014	4,014
Other administrative	24,660	32,291	56,951
Printing and publications	64,995	4,917	69,912
Professional services	271,698	92,445	364,143
Subcontracts and subawards	806,589	-	806,589
Educational support	209,620	2,806	212,426
Total direct expenses	5,351,256	1,815,313	7,166,569
Indirect expense	1,645,374	(1,645,374)	-
Total expenses	<u>\$ 6,996,630</u>	<u>\$ 169,939</u>	<u>\$ 7,166,569</u>

See accompanying independent auditors' report.

## **SINGLE AUDIT**

## **AUDITORS' SECTION**



**STAUFFER & ASSOCIATES PLLC**  
CERTIFIED PUBLIC ACCOUNTANTS

**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  
Northwest Portland Area Indian Health Board  
Portland, Oregon

We have audited, in accordance with U.S. generally accepted auditing standards 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 Northwest Portland Area Indian Health Board (the Health Board) as of and for the year ended September 30, 2015, and the related notes to the financial statements, which collectively comprise the Health Board's basic financial statements and have issued our report thereon dated April 5, 2016.

**Internal Control Over Financial Reporting**

In planning and performing our audit of the financial statements, we considered the Health Board's internal control over financial reporting (internal control) to determine the 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 Health Board's internal control. Accordingly, we do not express an opinion on the effectiveness of the Health Board'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. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses. We did identify a certain deficiency in internal control, described in the accompanying schedule of findings and questioned costs as Finding #2015-001, that we consider to be a significant deficiency.



## **Compliance and Other Matters**

As part of obtaining reasonable assurance about whether the Health Board'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 determination of financial statement amounts. 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*.

## **Northwest Portland Area Indian Health Board's Response to Finding**

The Health Board's response to the finding identified in our audit is described in its corrective action plan. The Health Board's response was not subjected to the auditing procedures applied in the audit of the financial statements and, accordingly, we express no opinion on it.

## **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.

*Stanley J. Associates, P.C.*

Liberty Lake, Washington  
April 5, 2016



**STAUFFER & ASSOCIATES PLLC**  
CERTIFIED PUBLIC ACCOUNTANTS

**INDEPENDENT AUDITORS' REPORT ON COMPLIANCE FOR  
EACH MAJOR FEDERAL PROGRAM AND ON INTERNAL  
CONTROL OVER COMPLIANCE REQUIRED BY  
OMB CIRCULAR A-133**

Board of Directors  
Northwest Portland Area Indian Health Board  
Portland, Oregon

**Report on Compliance for Each Major Federal Program**

We have audited Northwest Portland Area Indian Health Board's (the Health Board) compliance with the types of compliance requirements described in the *OMB Compliance Supplement* that could have a direct and material effect on each of the Health Board's major federal programs for the year ended September 30, 2015. The Health Board's major federal programs are identified in the summary of auditors' results section of the accompanying schedule of findings and questioned costs.

***Management's Responsibility***

Management is responsible for compliance with the requirements of laws, regulations, contracts, and grants applicable to its federal programs.

***Auditors' Responsibility***

Our responsibility is to express an opinion on compliance for each of the Health Board'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 U.S. generally accepted auditing standards; the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; and OMB Circular A-133, *Audits of States, Local Governments, and Non-Profit Organizations*. Those standards and OMB Circular A-133 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 Health Board's compliance with those requirements and performing such other procedures as we considered necessary in the circumstances.

We believe 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 Health Board's compliance.



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

In our opinion, Northwest Portland Area Indian Health Board complied, in all material respects, with the types of compliance requirements referred to above that could have a direct and material effect on each of its major federal programs for the year ended September 30, 2015.

## **Report on Internal Control Over Compliance**

Management of the Health Board 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 Health Board'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 OMB Circular A-133, 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 Health Board's 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 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 OMB Circular A-133. Accordingly, this report is not suitable for any other purpose.

*Stauffer & Associates, PLLC*

Liberty Lake, Washington  
April 5, 2016

# Northwest Portland Area Indian Health Board

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## Schedule of Findings and Questioned Costs

Year Ended September 30, 2015

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### Section I -- Summary of Auditors' Results

#### FINANCIAL STATEMENTS:

Type of auditors' report issued:

*Unmodified*

Internal control over financial reporting:

- Material weakness(es) identified? ☐ yes ☒ no
- Significant deficiency(ies) identified ☒ yes ☐ none reported
- Noncompliance material to financial statements noted? ☐ yes ☒ no

#### FEDERAL AWARDS:

Internal control over major programs:

- Material weakness(es) identified? ☐ yes ☒ no
- Significant deficiency(ies) identified ☐ yes ☒ none reported

Type of auditors' report issued on  
compliance for major programs:

*Unmodified*

Any audit findings disclosed that are  
required to be reported in accordance  
with section .510(a) of Circular A-133?

☐ yes ☒ no



# Northwest Portland Area Indian Health Board

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## Schedule of Findings and Questioned Costs (Continued)

Year Ended September 30, 2015

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### Section I -- Summary of Auditors' Results (continued)

#### FEDERAL AWARDS (continued):

Identification of major programs:

<i>CFDA Number(s)</i>	<i>Name of Federal Program or Cluster</i>
93.231	Epidemiology Center
93.237	Special Diabetes for Indians
93.243	Reaching Out Involves Everyone
93.307	Child Safety Seat Intervention
93.762	WEAVE

Dollar threshold used to distinguish  
between type A and type B programs:

\$300,000

Auditee qualified as low-risk auditee?

  X   yes        no

# Northwest Portland Area Indian Health Board

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## Schedule of Findings and Questioned Costs (Continued)

Year Ended September 30, 2015

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### Section II -- Financial Statement Findings

#### FINDING #2015-001

**Criteria:** AU-C §240.39 indicates that if the auditor has identified a fraud or has obtained information that indicates that a fraud may exist, the auditor should communicate these matters on a timely basis to the appropriate level of management in order to inform those with primary responsibility for the prevention and detection of fraud of matters relevant to their responsibilities.

**Condition:** During the current year, an individual turned in travel receipts for reimbursement of costs that were already paid by the Health Board credit card.

☐ *Compliance Finding* ☒ *Significant Deficiency* ☐ *Material Weakness*

#### Questioned Costs:

\$8,402

**Effect:** The Indirect Cost Pool was overcharged as the original and legitimate travel charge had already been charged to the correct program.

**Cause:** Lodging receipts were turned in and approved for reimbursement that were already paid by the Health Board's credit card. In most instances batches of reimbursements were requested several months after the fact and were not cross checked with the original charges for the travel.

**Recommendation:** We recommend accounts payable verify the last four digits of the credit card charged on each reimbursement request to ensure the Health Board's credit card was not used for the original transaction.

# **Northwest Portland Area Indian Health Board**

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## **Schedule of Findings and Questioned Costs (Continued)**

**Year Ended September 30, 2015**

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### **Section III -- Federal Award Findings and Questioned Costs**

*No matters were reported*

**AUDITEE'S SECTION**

# Northwest Portland Area Indian Health Board

## Schedule of Expenditures of Federal Awards

Year Ended September 30, 2015

Program #	Federal Grantor/Pass-Through Grantor/Program Title	CFDA Number	Award Number	Expenditures (Revenue Recognized)
	<b>U.S. Department of Health and Human Services:</b>			
	<b>Indian Health Service:</b>			
100	Health Management Development Program	93.228	248-96-0011	\$ 2,143,162
110	Epidemiology Center	93.231	U1B1IHS0004-18-00	862,396
112-05	Native American Research Center for Health V	93.933	U261IHS0040-04-03	168,029
112-06	Native American Research Center for Health VI	93.933	U261IHS0050-04-02	82,989
114-14	Native American Research Center for Health VII	93.933	U261IHS0074-02-00	667,616
119	Native American Research Center for Health VIII - Tots 2 Tweens	93.933	U261IHS0091-02-00	135,093
			Subtotal	<u>1,053,727</u>
111	Special Diabetes Program for Indians	93.237	H1D1IHS0396-15-00	<u>385,230</u>
	<b>Centers for Disease Control and Prevention:</b>			
117	WEAVE	93.762	1U58DP005463-01	<u>336,797</u>
135	Injury Prevention Program	93.284	D261IHS0079-04-00	<u>60,343</u>
122	NW Tribal Comprehensive Cancer Program	93.283	5U58DP003935-03	<u>292,983</u>
152	Public Health Infrastructure	93.507	5U58CD001295-04	<u>88,578</u>
	<b>Substance Abuse and Mental Health Services Administration:</b>			
118	Reaching Out Involves Everyone	93.243	1U79SM061780-01	<u>611,701</u>
	<b>National Institute of Health:</b>			
142	Child Safety Seat Intervention	93.307	5R24MD002763-08	<u>381,215</u>
	<b>Public Health Service:</b>			
162	Improving Data and Enhancing Access	93.137	AIAMP120012-04-00	<u>174,473</u>
	Total direct HHS funding			<u>\$ 6,390,605</u>
	<b>Passed through ASTHO:</b>			
128	Tribal Center Consortium	93.283	16011-2	<u>\$ 19,197</u>
	<b>Passed through Cow Creek Band of Umpqua Indians:</b>			
934	Cow Creek Health & Wellness Center	93.228	248-96-0019	<u>4,243</u>
	<b>Passed through Inter Tribal Council of Arizona, Inc.:</b>			
923	Teen Pregnancy Prevention	93.092	90AT0013	<u>75,324</u>
	<b>Passed through Inter-Tribal Council of Michigan:</b>			
149	ITCM/National Native Network	93.283	1U58DP004979-01	<u>77,832</u>
	<b>Passed Through National Indian Health Board:</b>			
109	ARRA - American Indian/Alaska Native HITECH REC	93.718	90RC0060/01	<u>12,683</u>
	<b>Passed through State of Oregon, Oregon Health Authority:</b>			
211	Health Security Preparedness and Response Program	93.889	141857	<u>5,704</u>
	<b>Passed through University of Texas Health Science Center at Houston:</b>			
921	It's Your Game	93.135	0008015B	<u>44,873</u>
	<b>Passed through State of Oregon Department of Human Services:</b>			
216	TROCD	93.070	131134	<u>13,915</u>
	<b>Passed through University of Washington:</b>			
220	Regional Training Center - UW	93.516	UW5C8179	<u>12,812</u>
306	Bio-Terrorism Program	93.003	317944	<u>33,451</u>
935	AIDS Education and Training	93.145	763574	<u>39,308</u>
	Total pass-through funding			<u>\$ 339,342</u>
	Total HHS (Federal) funding			<u>\$ 6,729,947</u>
	Reconciliation of federal program expenses per statement of activities to total expenditures of federal awards:			
	Program expenses - federal grants and contracts			\$ 5,102,304
	Indirect expenses - federal grants and contracts			<u>1,627,643</u>
	Total expenditures of federal awards			<u>\$ 6,729,947</u>

See accompanying independent auditors' report.

# Northwest Portland Area Indian Health Board

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## Notes to Schedule of Expenditures of Federal Awards

Year Ended September 30, 2015

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### ***NOTE 1 – BASIS OF PRESENTATION:***

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The accompanying schedule of expenditures of federal awards (the Schedule) includes the federal grant activity of the Northwest Portland Area Indian Health Board (the Health Board) under programs of the federal government for the year ended September 30, 2015. The information in this Schedule is presented in accordance with the requirements of the Office of Management and Budget (OMB) Circular A-133, *Audits of States, Local Governments, and Non-Profit Organizations*. Because the Schedule presents only a selected portion of the operations of the Health Board, it is not intended to and does not present the financial position, changes in net assets or cash flows of the Health Board.

### ***NOTE 2 – SUMMARY OF SIGNIFICANT POLICIES:***

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Expenditures reported on the Schedule are reported on the accrual basis of accounting. Such expenditures are recognized following the cost principles contained in OMB Circular A122, *Cost Principles for Non-profit Organizations*, wherein certain types of expenditures are not allowable or are limited as to reimbursement. Negative amounts, if any, 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.

### ***NOTE 3 – SUBRECIPIENTS:***

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Of the federal expenditures presented in the Schedule, Northwest Portland Area Indian Health Board provided federal awards to subrecipients as follows:

<u>Program #</u>	<u>Program Name</u>	<u>Amount Provided</u>
100	93.228 - Health Management Development Program	\$ 321,341
110	93.231 - Epidemiology Center	21,708
111	93.237 - Special Diabetes	-
112	93.933 - NARCH	11,665
114	93.933 - NARCH	2,000
117	93.762 - WEAVE	65,062
118	93.243 - Reaching Out Involves Everyone	278,890
122	93.283 - NW Tribal Comprehensive Cancer Program	48,620
142	93.307 - Child Safety Seat Intervention	42,494
921	93.135 - It's Your Game	3,875
923	93.092 - Teen Pregnancy Prevention	10,934
		<u>\$ 806,589</u>

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# **Northwest Portland Area Indian Health Board**

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

**Year Ended September 30, 2015**

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### ***NOTE 4 – LOW-RISK TYPE A PROGRAMS:***

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The following federal assistance programs were identified by the auditors as Type A programs with expenditures in excess of the Type A program threshold (\$300,000):

- 93.228 Health Management Development Program
- 93.231 Epidemiology Center
- 93.237 Special Diabetes
- 93.243 Reaching Out Involves Everyone
- 93.283 National Cancer Prevention/Tribal Center Consortium/National Native Network
- 93.307 Child Safety Seat Intervention
- 93.762 WEAVE
- 93.933 Native American Research Center for Health

They were analyzed by the auditors and CFDA #'s 93.228, 93.283, and 93.933 were determined to be low-risk Type A programs within the meaning of OMB Circular A-133 §.520(c). CFDA #'s 93.231, 93.237, 93.243, 93.307, and 93.762 were selected for testing as high-risk Type A programs within the meaning of OMB Circular §\_\_.520(f).

### ***NOTE 5 – HIGH-RISK TYPE B PROGRAMS:***

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The following federal assistance program was identified by the auditors as a Type B program with expenditures in excess of the Small Program Floor (\$100,000). It was analyzed by the auditors and determined to not be high-risk within the meaning of OMB Circular A-133 §\_\_.520:

93.137 IDEA

Because the Type A programs audited as major programs satisfied the *percentage of coverage* rule of OMB Circular A-133 §\_\_.520(f), the auditors were not required to, and did not, select any Type B programs for treatment as major programs.

## Northwest Portland Area Indian Health Board

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### Notes to Schedule of Expenditures of Federal Awards (continued)

Year Ended September 30, 2015

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#### ***NOTE 6 – GROUPED PROGRAMS:***

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The following federal assistant programs have the same CFDA number but are not grouped together on the face of the SEFA due to the SEFA presenting direct federal awards and pass through funds separately:

<u>Program #</u>	<u>Program Name</u>	<u>Expenditures</u>
100	93.228 - Health Management Development Program	\$ 2,143,162
934	93.228 - Passed through Cow Creek Band of Umqua Indians	4,243
		<u>\$ 2,147,405</u>
122	93.283 - NW Tribal Comprehensive Cancer Program	\$ 292,983
128	93.283 - Passed through ASTHO	19,197
149	93.283 - Passed through Inter-Tribal Council of Michigan	77,832
		<u>\$ 390,012</u>



# **Northwest Portland Area Indian Health Board**

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## **Corrective Action Plan**

**Year Ended September 30, 2015**

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### **Person responsible for corrective action:**

Jacqueline Left Hand Bull, Administrative Officer  
2121 SW Broadway Drive, Suite 300  
Portland, OR 97201  
(503)228-4185

### **Finding #2015-001**

**Condition:** During the current year, an individual turned in travel receipts for reimbursement of costs that were already paid by the Health Board credit card.

### **CORRECTIVE ACTION PLAN:**

Corrective action was taken upon discovery of the overpayment.

Each travel reimbursement request with hotel or airline receipts showing payment by credit card is now checked for possible match with the last four digits of the NPAIHB credit card used for reservations. If receipts do not identify a particular credit card, the VISA card statements are checked with the dates of travel or hotel charge.

# **Northwest Portland Area Indian Health Board**

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## **Summary Schedule of Prior Audit Findings**

**Year Ended September 30, 2015**

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**Findings from Prior Audits' Summary Schedule of Prior Audit Findings (years ended September 30, 2014, and prior)**

No unresolved findings noted.