
Klein Buendel, Inc.

**Schedule of Expenditures of Federal Awards Under the Department of
Health and Human Services**

December 31, 2019

Independent Auditor's Reports

Report on Schedule of Expenditures of Federal Awards Under the Department of Health and Human Services 1-2

Report on Compliance for a Federal Program and Report on Internal Control Over Compliance When Using the Program-specific Option to Satisfy the U.S. Department of Health and Human Services Audit Requirements in Accordance with 45 CFR 75.501(h)(i)(2) 3-5

Schedule of Expenditures of Federal Awards Under the Department of Health and Human Services 6-7

Notes to Schedule of Expenditures of Federal Awards Under the Department of Health and Human Services 8

Summary of Auditor's Results 9

Report on Schedule of Expenditures of Federal Awards Under the Department of Health and Human Services

Independent Auditor's Report

To the Board of Directors and Stockholders
Klein Buendel, Inc.

Report on the Schedule of Expenditures of Federal Awards Under the Department of Health and Human Services

We have audited the accompanying schedule of expenditures of federal awards under the Department of Health and Human Services (the "Schedule") of Klein Buendel, Inc. (the "Company") for the year ended December 31, 2019 and the related notes to the Schedule.

Management's Responsibility for the Schedule

Management is responsible for the preparation and fair presentation of the Schedule in accordance with accounting principles generally accepted in the United States of America this includes the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of a schedule that is free from material misstatement, whether due to fraud or error.

Auditor's Responsibility

Our responsibility is to express an opinion on the Schedule based on our audit. We conducted our audit 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, and Title 45 U.S. Code of Federal Regulations (CFR) Part 75, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for U.S. Department of Health and Human Services (HHS) Awards*. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the Schedule is free of material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the Schedule. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the Schedule, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the Company's preparation and fair presentation of the Schedule in order to design audit procedures that are appropriate in the circumstances, but not for expressing an opinion on the effectiveness of the Company'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 Schedule.

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

To the Board of Directors and Stockholders
Klein Buendel, Inc.

Opinion

In our opinion, the Schedule referred to above presents fairly, in all material respects, the expenditures of federal awards under the Department of Health and Human Services of Klein Buendel, Inc. for the year ended December 31, 2019 in accordance with accounting principles generally accepted in the United States of America.

Plante & Moran, PLLC

June 22, 2020

Report on Compliance for a Federal Program and
Report on Internal Control Over Compliance When
Using the Program-specific Option to Satisfy the
U.S. Department of Health and Human Services
Audit Requirements in Accordance with 45 CFR
75.501(h)(i)(2)

Report on Compliance for a Federal Program and Report on Internal Control Over Compliance When Using the Program-specific Option to Satisfy the U.S. Department of Health and Human Services Audit Requirements in Accordance with 45 CFR 75.501(h)(i)(2)

Independent Auditor's Report

To Management and the Board of Directors
and Stockholders
Klein Buendel, Inc.

Report on Compliance for the National Institutes of Health Research and Development Cluster

We have audited Klein Buendel, Inc.'s (the "Company") compliance with the types of compliance requirements described in Title 45 U.S. Code of Federal Regulations (CFR) Part 75, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for U.S. Department of Health and Human Services (HHS) Awards*, that could have a direct and material effect on the National Institutes of Health Research and Development Cluster for the year ended December 31, 2019.

Management's Responsibility

Management is responsible for compliance with federal statutes, regulations, and terms and conditions of federal awards applicable to the National Institutes of Health Research and Development Cluster.

Auditor's Responsibility

Our responsibility is to express an opinion on compliance for the Company's National Institutes of Health Research and Development Cluster program 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; the Title 45 U.S. Code of Federal Regulations (CFR) Part 75, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for U.S. Department of Health and Human Services (HHS) Awards*; and the requirements under the grant agreement. Those standards 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 the National Institutes of Health Research and Development Cluster occurred. An audit includes examining, on a test basis, evidence about the Company'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 the Company's National Institutes of Health Research and Development Cluster. However, our audit does not provide a legal determination on the Company's compliance.

Opinion on Compliance for the National Institutes of Health Research and Development Cluster

In our opinion, the Company complied, in all material respects, with the compliance requirements referred to above that could have a direct and material effect on the National Institutes of Health Research and Development Cluster for the year ended December 31, 2019.

To Management and the Board of Directors
and Stockholders
Klein Buendel, Inc.

Report on Internal Control Over Compliance

Management of the Company is responsible for establishing and maintaining effective internal control over compliance with the types of requirements referred to above. In planning and performing our audit on compliance, we considered the Company's internal control over compliance with requirements that could have a direct and material effect on National Institutes of Health Research and Development Cluster to determine the auditing procedures that are appropriate in the circumstances for the purpose of expressing our opinion on compliance for National Institutes of Health Research and Development Cluster and to test and report on internal control over compliance in accordance with Title 45 U.S. Code of Federal Regulations (CFR) Part 75, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for U.S. Department of Health and Human Services (HHS) Awards*, 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 Company'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 Title 45 U.S. Code of Federal Regulations (CFR) Part 75, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for U.S. Department of Health and Human Services (HHS) Awards*. Accordingly, this report is not suitable for any other purpose.

Plante & Moran, PLLC

June 22, 2020

Schedule of Expenditures of Federal Awards Under the Department of Health and Human Services

Year Ended December 31, 2019

| Federal Agency/Pass-through Agency/Program Title | CFDA Number | Program Title | Grant Period | Grant Number | Provided to Subrecipients | Federal Expenditures |
|--|-------------|--|--|--------------|---------------------------|----------------------|
| Research and Development Cluster: | | | | | | |
| U.S. Department of HHS - Direct Awards: | | | | | | |
| National Institutes of Health/National Cancer Institute | 93.393 | Likes Pins and Views: Engaging Moms on Teen Indoor Tanning Thru Social Media | 6/1/2015-5/31/2020 | CA192652 | \$ 246,646 | \$ 652,812 |
| National Institutes of Health/National Institute on Drug Abuse | 93.279 | Intervening to Prevent Youth Access to Marijuana Phase II | 6/1/2016-5/31/2019 (with a Suppl. award & NCE) | DA038933 | - | 38,710 |
| National Institutes of Health/National Cancer Institute | 93.393 | Web App Technology for Boys and Parents: Improving HPV Vaccine Uptake | 7/18/2016-6/30/2020 | CA210125 | 176,267 | 678,354 |
| National Institutes of Health/National Institute on Minority Health and Health Disparities | 93.307 | WayToServe Espanol: A Culturally-Appropriate Online Responsible Beverage Service Training for Spanish-Speaking Servers | 8/15/2016-4/30/2020 (2nd NCE) | MD010405 | 30,932 | 190,269 |
| National Institutes of Health/National Institute on Aging | 93.866 | Enhancing Care of the Aged and Dying in Prisons | 9/15/2016-4/30/2019 (NCE) | AG049570 | 8,415 | 45,589 |
| National Institutes of Health/National Cancer Institute | 93.394 | Sun Safety Ink! A Sun Safety Program for the Tattoo Community | 1/15/17-12/31/2020 (with a Suppl. Award) | CA206569 | 98,677 | 586,022 |
| National Institutes of Health/National Cancer Institute | 93.353 | Using Technology to Scale-up an Occupational Sun Protection Policy Program | 6/23/2017-7/31/2020 | CA210259 | 97,109 | 768,895 |
| National Institutes of Health/National Institute on Aging | 93.866 | E-training of Inmate Peer Caregivers for Enhancing Geriatric and End-of-life Care in Prisons | 8/1/2017-4/30/2019 (NCE) | AGO57239 | 30,871 | 46,068 |
| National Institutes of Health/National Institute Alcohol Abuse and Alcoholism | 93.273 | Smartphone Help for DWI Offenders and Their Families: A B-Smart App | 9/15/2018-8/31/2020 | AA022850 | 73,088 | 518,810 |
| National Institutes of Health/National Institute on Minority Health and Health Disparities | 93.307 | Caminamos: A Location-based Smartphone App for Latinas to Connect with Nearby Walking Partners | 9/18/2018-4/30/2020 | MD009652 | 318,520 | 654,081 |
| National Institutes of Health/National Institute on Minority Health and Health Disparities | 93.307 | PINPOINT: Gaming Technology to Engage Adolescent Sickle Cell Patients in Precision Pain | 9/16/2018-6/30/2020 | MD010746 | 238,627 | 557,721 |
| National Institutes of Health/National Institute on Minority Health and Health Disparities | 93.307 | Translating an In-Person Brief, Bystander Bullying Intervention (STAC) to a Technology-Based Intervention | 9/24/2019-8/31/2020 | MD014943 | 14,770 | 29,563 |
| Total Direct Awards | | | | | 1,333,922 | 4,766,894 |

Schedule of Expenditures of Federal Awards Under the Department of Health and Human Services

| | | | | | Year Ended December 31, 2019 | |
|--|-------------|---|----------------------|-------------------|------------------------------|----------------------|
| Federal Agency/Pass-through Agency/Program Title | CFDA Number | Program Title | Grant Period | Grant Number | Provided to Subrecipients | Federal Expenditures |
| Research and Development Cluster (continued): | | | | | | |
| Pass-through Awards: | | | | | | |
| Pacific Institute for Research and Evaluation | 93.273 | Group-based Intervention for Alcohol, Drugs and Aggression among Club Patrons | 7/15/2014-12/31/2019 | 0734 | \$ - | \$ 60,526 |
| Rush University Medical Center | 93.226 | Parent Training in Pediatric Primary Care: A Self-Directed Tablet-Based Approach | 9/1/2015-6/30/2019 | 15012705 | - | 8,114 |
| Old Dominion University Research Foundation | 93.273 | Efficacy and Mechanisms of Technology-Based Behavioral Interventions | 8/15/2015-5/31/2019 | 16-142-100551-010 | - | 562 |
| Rhode Island Hospital | 93.865 | An Emotion Regulation Intervention for Early Adolescent Risk Behavior Prevention | 8/1/2017-12/31/2019 | 701-7137292 | - | 7,073 |
| Real Prevention LLC | 93.273 | Feasibility of a Mobile Parent-based Intervention to Reduce Alcohol Use by Highschool Seniors | 6/1/2019-5/31/2020 | PN00019-01 | - | 37,555 |
| Rhode Island Hospital | 93.865 | Dating Violence Prevention Program Focusing on Middle School Boys | 8/19/2019-5/31/2020 | 701-7137504 | - | 19,378 |
| Total Pass-through Awards | | | | | - | 133,208 |
| Total Research and Development Cluster | | | | | 1,333,922 | 4,900,102 |
| Total Federal Awards | | | | | \$ 1,333,922 | \$ 4,900,102 |

**Notes to Schedule of Expenditures of Federal Awards Under
the Department of Health and Human Services**

Year Ended December 31, 2019

Note 1 - Basis of Presentation

The accompanying schedule of expenditures of federal awards under the Department of Health and Human Services (the "Schedule") includes the federal grant activity of Klein Buendel, Inc. (the "Company") under programs of the federal government for the year ended December 31, 2019. The information in the Schedule is presented in accordance with the requirements of Title 45 U.S. Code of Federal Regulations (CFR) Part 75, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for HHS Awards and Audit Requirements for U.S. Department of Health and Human Services (HHS) Awards*. Because the Schedule presents only a selected portion of the operations of the Company, it is not intended to and does not present the financial position, changes in net position, or cash flows of the Company. Pass-through entity identifying numbers are presented where available.

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, as applicable, cost principles contained in Title 45 CFR Part 75, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for HHS Awards* and Title 48 CFR Subpart 31.2 *Contracts with Commercial Organizations*, wherein certain types of expenditures are not allowable or are limited as to reimbursement.

The Company negotiates and receives approval on an indirect cost rate from the National Institutes of Health Division of Financial Advisory Services (DFAS) within the Department of Health and Human Services.

Summary of Auditor's Results

Year Ended December 31, 2019

Section I - Summary of Auditor's Results

Schedule of Expenditures of Federal Awards Under the Department of Health and Human Services

Internal control over the federal program:

- 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 program(s) tested: Unmodified?

Any audit findings disclosed that are required to be reported in accordance with Section 45 CFR 75? Yes No