

**CMAP EXPRESS**

**ALEXANDRIA, LOUISIANA**

**DECEMBER 31, 2021 AND 2020**

CMAP EXPRESS

ALEXANDRIA, LOUISIANA

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**AUDITED FINANCIAL STATEMENTS**

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**AUDITED FINANCIAL STATEMENTS**



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May 26, 2022

The Board of Trustees  
CMA Express  
Alexandria, Louisiana

**Independent Auditor's Report**

**Report on the Audit of the Financial Statements**

***Opinion***

We have audited the accompanying financial statements of CMA Express, which comprise the statements of financial position as of December 31, 2021 and 2020, and the related statements of activities, functional expenses, and cash flows for the years then ended, and the related notes to the financial statements.

In our opinion, the financial statements referred to above present fairly, in all material respects, the financial position of CMA Express as of December 31, 2021 and 2020, and the changes in its net assets and its cash flows for the years then ended in accordance with accounting principles generally accepted in the United States of America.

***Basis for Opinion***

We conducted our audits in accordance with auditing standards generally accepted in the United States of America (GAAS) and the standards applicable to financial audits contained in *Government Auditing Standards (Government Auditing Standards)*, issued by the Comptroller General of the United States. Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are required to be independent of CMA Express and to meet our other ethical responsibilities in accordance with the relevant ethical requirements relating to our audits. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

***Responsibilities of Management for the Financial Statements***

Management is responsible for the preparation and fair presentation of the financial statements in accordance with accounting principles generally accepted in the United States of America, and for 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.

In preparing the financial statements, management is required to evaluate whether there are conditions or events, considered in the aggregate, that raise substantial doubt about CMA Express's ability to continue as a going concern within one year after the date that the financial statements are available to be issued.

### ***Auditor's Responsibilities for the Audit of the Financial Statements***

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with GAAS and *Government Auditing Standards* will always detect a material misstatement when it exists. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Misstatements, including omissions, are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment made by a reasonable user based on the financial statements.

In performing an audit in accordance with GAAS and *Government Auditing Standards*, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statements.
- Obtain an understanding of internal control relevant to the audit 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 CMAP Express's internal control. Accordingly, no such opinion is expressed.
- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statements.
- Conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about CMAP Express's ability to continue as a going concern for a reasonable period of time.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit, significant audit findings, and certain internal control related matters that we identified during the audit.

### ***Supplementary Information***

Our audit was conducted for the purpose of forming an opinion on the financial statements as a whole. The supplementary information on page 12 is presented for purposes of additional analysis 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 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 on page 11 is fairly stated, in all material respects, in relation to the financial statements as a whole.

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

In accordance with *Government Auditing Standards*, we have also issued our report dated May 26, 2022 on our consideration of CMAP Express' 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 solely 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 the effectiveness of CMAP's 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 CMAP Express' internal control over financial reporting and compliance.

Heard, McElroy & Vestal, LLC

Shreveport, Louisiana

CMAP EXPRESS

STATEMENTS OF FINANCIAL POSITION

DECEMBER 31, 2021 AND 2020

<u>ASSETS</u>	<u>2021</u>	<u>2020</u>
<b><u>Assets:</u></b>		
Cash and cash equivalents	209,639	186,008
Grants receivable	1,256,700	-
Accounts receivable	62,643	4,163
Prepaid expenses	22,204	11,350
Property and equipment, net	<u>12,082</u>	<u>22,854</u>
<b>Total assets</b>	<u><u>1,563,268</u></u>	<u><u>224,375</u></u>
 <b><u>LIABILITIES AND NET ASSETS</u></b>		
<b><u>Liabilities:</u></b>		
Accounts payable	34,989	16,124
Due to The Rapides Foundation	<u>29,018</u>	<u>37,912</u>
Total liabilities	64,007	54,036
 <b><u>Net assets:</u></b>		
Without donor restrictions	105,895	67,393
With donor restrictions	<u>1,393,366</u>	<u>102,946</u>
Total net assets	<u><u>1,499,261</u></u>	<u><u>170,339</u></u>
<b>Total liabilities and net assets</b>	<u><u>1,563,268</u></u>	<u><u>224,375</u></u>

The accompanying notes are an integral part of these financial statements.

CMAP EXPRESS

STATEMENTS OF ACTIVITIES

FOR THE YEARS ENDED DECEMBER 31, 2021 AND 2020

	2021		
	Without Donor Restrictions	With Donor Restrictions	Total
<b><u>Revenues, gains, and other support:</u></b>			
Contributions (net of amounts returned to grantor of \$192,281 and \$157,986)	479,829	1,863,394	2,343,223
Other income	<u>377,101</u>	<u>19,423</u>	<u>396,524</u>
Total revenues, gains, and other support	856,930	1,882,817	2,739,747
Net assets released from restrictions	<u>592,397</u>	<u>(592,397)</u>	<u>-</u>
Total revenues, gains, and other support after reclassifications	1,449,327	1,290,420	2,739,747
<b><u>Expenses:</u></b>			
Medication access	753,520	-	753,520
Cancer screening	161,059	-	161,059
Healthy lifestyles	429,412	-	429,412
Administration	<u>66,834</u>	<u>-</u>	<u>66,834</u>
Total expenses	<u>1,410,825</u>	<u>-</u>	<u>1,410,825</u>
<b><u>Change in net assets</u></b>	38,502	1,290,420	1,328,922
<b><u>Net assets, beginning of year</u></b>	<u>67,393</u>	<u>102,946</u>	<u>170,339</u>
<b><u>Net assets, end of year</u></b>	<u>105,895</u>	<u>1,393,366</u>	<u>1,499,261</u>

The accompanying notes are an integral part of these financial statements.



2020		
Without Donor Restrictions	With Donor Restrictions	Total
481,580	573,434	1,055,014
<u>280,127</u>	<u>11,541</u>	<u>291,668</u>
761,707	584,975	1,346,682
<u>567,595</u>	<u>(567,595)</u>	<u>-</u>
1,329,302	17,380	1,346,682
749,854	-	749,854
159,870	-	159,870
407,725	-	407,725
<u>65,798</u>	<u>-</u>	<u>65,798</u>
<u>1,383,247</u>	<u>-</u>	<u>1,383,247</u>
(53,945)	17,380	(36,565)
<u>121,338</u>	<u>85,566</u>	<u>206,904</u>
<u>67,393</u>	<u>102,946</u>	<u>170,339</u>

CMAP EXPRESS

STATEMENTS OF FUNCTIONAL EXPENSES

FOR THE YEARS ENDED DECEMBER 31, 2021 AND 2020

	2021				
	Medication Access	Cancer Screening	Healthy Lifestyles	Administration	Total
Salaries and wages	440,816	86,034	284,021	31,079	841,950
Retirement	40,018	7,886	28,065	2,875	78,844
Other employee benefits	46,048	10,295	33,789	2,311	92,443
Payroll taxes	31,758	6,193	20,078	2,109	60,138
Fees for services	-	-	-	10,785	10,785
Advertising and promotior	47,520	36,364	9,756	-	93,640
Office expenses	11,408	2,479	3,940	296	18,123
Information technology	7,139	774	4,602	213	12,728
Occupancy	24,870	3,485	5,478	4,605	38,438
Travel	23,349	5,132	11,768	-	40,249
Conferences, conventions and meetings	388	61	91	139	679
Depreciation	493	-	1,200	9,079	10,772
Insurance	7,515	115	7,099	235	14,964
Contract services	49,987	1,826	2,996	-	54,809
Program supplies	19,442	125	8,564	-	28,131
Memberships and dues	849	290	7,965	25	9,129
Other	1,920	-	-	3,083	5,003
Total expenses	<u>753,520</u>	<u>161,059</u>	<u>429,412</u>	<u>66,834</u>	<u>1,410,825</u>

The accompanying notes are an integral part of these financial statements.

2020

Medication Access	Cancer Screening	Healthy Lifestyles	Administration	Total
420,202	94,530	280,995	29,147	824,874
40,463	8,021	27,191	2,915	78,590
49,932	12,076	36,565	2,625	101,198
30,991	6,963	20,376	2,004	60,334
-	-	-	9,285	9,285
27,518	21,750	4,939	-	54,207
12,244	4,592	3,772	7,707	28,315
9,000	1,166	4,107	80	14,353
24,103	2,819	9,658	1,881	38,461
23,725	3,283	5,277	-	32,285
468	-	1,107	153	1,728
213	-	1,100	7,856	9,169
7,796	239	7,159	74	15,268
83,708	3,986	-	-	87,694
16,417	200	4,244	-	20,861
719	245	1,235	-	2,199
2,355	-	-	2,071	4,426
<u>749,854</u>	<u>159,870</u>	<u>407,725</u>	<u>65,798</u>	<u>1,383,247</u>

CMAP EXPRESS

STATEMENTS OF CASH FLOWS

FOR THE YEARS ENDED DECEMBER 31, 2021 AND 2020

	<u>2021</u>	<u>2020</u>
<b><u>Cash flows from operating activities:</u></b>		
Change in net assets	1,328,922	(36,565)
Adjustments to reconcile change in net assets to net cash provided (used) by operating activities:		
Depreciation	10,772	9,169
Changes in operating assets and liabilities:		
Grants receivable	(1,256,700)	-
Accounts receivable	(58,480)	50,412
Prepaid expenses	(10,854)	1,339
Accounts payable	18,865	3,048
Due to/from The Rapides Foundation	(8,894)	37,912
Net cash provided (used) by operating activities	<u>23,631</u>	<u>65,315</u>
<b><u>Cash flows from investing activities:</u></b>		
Purchases of property and equipment	<u>-</u>	<u>(15,197)</u>
Net cash (used) by investing activities	<u>-</u>	<u>(15,197)</u>
<b><u>Net increase in cash and cash equivalents</u></b>	<b>23,631</b>	<b>50,118</b>
<b><u>Cash and cash equivalents at beginning of the year</u></b>	<b><u>186,008</u></b>	<b><u>135,890</u></b>
<b><u>Cash and cash equivalents at end of the year</u></b>	<b><u><u>209,639</u></u></b>	<b><u><u>186,008</u></u></b>

The accompanying notes are an integral part of these financial statements.

CMAP EXPRESS

NOTES TO FINANCIAL STATEMENTS

DECEMBER 31, 2021 AND 2020

**1. Nature of Business**

On October 4, 2005, CMAP Express (the "Organization"), a Louisiana nonprofit corporation, was organized to carry on charitable and educational programs or activities that support or benefit The Rapides Foundation, a Louisiana nonprofit corporation. Its mission is to help provide necessary chronic care prescription medications to those who are unable to pay for them; to support, promote, and provide programs related to medication and healthcare improvement; and to educate the public concerning health related issues. It furthers its mission using the following programmatic areas:

Medication Access – help medical patients who are unable to afford medications to receive free or reduced-price medications through a bulk donation central fill pharmacy or manufacturers' patient assistance programs.

Cancer Screening – provide healthcare access to cancer tests to uninsured patients unable to afford these screenings.

Healthy Lifestyles – provide demonstration and education on proper nutrition and physical activity to central Louisiana residents.

The financial statements report certain categories of expenses that are attributable to more than one program or supporting function. Therefore, these expenses require allocation on a reasonable basis that is consistently applied. The expenses that are allocated include depreciation, maintenance, and related facilities expenses, which are allocated on a square-footage basis, as well as salaries and benefits, which are allocated on the basis of estimates of time and effort.

**2. Summary of Significant Accounting Policies**

- a. The financial statements of the Organization are prepared on the accrual basis, under which revenues are recorded when earned, and expenses are recorded when the liability is incurred.

The Organization is required to report information regarding its financial position and activities based on the absence or existence of donor or grantor-imposed restrictions as follows:

*Net assets without donor restrictions* – Net assets that are not subject to donor or grantor restrictions. Some net assets without donor restrictions may be designated by the Board for specific purposes.

*Net assets with donor restrictions* – Net assets subject to donor or grantor restrictions that may or will be met by actions of the Organization, and/or by the passage of time.

- b. Contributions received are recorded as support with or without donor restrictions depending on the existence and/or nature of those restrictions.

## 2. Summary of Significant Accounting Policies (Continued)

- c. Contributions are recognized when the donor makes a promise to give to the Organization that is, in substance, unconditional. Donor-restricted contributions are reported as increases in net assets with donor restrictions. When a restriction expires, net assets with donor restrictions are reclassified to net assets without donor restrictions.
- d. Other revenue, which consists of pharmacy-related services, include specific services for which the Organization is paid based on certain costs incurred. Performance obligations under this contract consist of a set of professional and transportation services that are billed monthly and are satisfied over time as the service is provided.
- e. The preparation of financial statements in conformity with accounting principles generally accepted in the United States of America requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities and disclosure of contingent assets and liabilities at the date of the financial statements, and the reported amounts of revenues and expenses during the reporting period. Actual results could differ from those estimates.
- f. For purposes of the statement of cash flows, the Organization considers all highly liquid investments purchased with maturities of three months or less to be cash equivalents.
- g. The Organization is a nonprofit organization and exempt from federal income taxes under Section 501(c)(3) of the Internal Revenue Code. Therefore, no provision for income taxes has been made in the financial statements, but the Organization is required to file an annual information tax return. The Organization is also required to review various tax positions it has taken with respect to its exempt status and determine whether in fact it is a tax-exempt entity. The Organization must also consider whether it has nexus in jurisdictions in which it has income and whether a tax return is required in those jurisdictions. In addition, as a tax-exempt entity, the Organization must assess whether it has any tax positions associated with unrelated business income subject to income tax. The Organization does not expect its positions to change significantly over the next twelve months. Any penalties related to late filing or other requirements would be recognized as penalties expense in the Organization's accounting records.

The Organization files U. S. federal Form 990 for informational purposes. The Organization's federal income tax returns are subject to examination by the Internal Revenue Service, generally for a period of three years.

- h. Fixed assets are stated at cost less accumulated depreciation. Depreciation is calculated using the straight-line method. Equipment and furniture are depreciated over an estimated useful life of three to ten years. The Organization capitalizes and depreciates fixed asset acquisitions of \$1,000 or more.
- i. Advertising and promotion costs are expensed as incurred. Such costs amounted to \$93,640 and \$54,207 for the years ended December 31, 2021 and 2020, respectively.
- j. The Rapides Foundation pays employees of CMAP Express then charges CMAP Express accordingly. Therefore, no liability for compensated absences has been recorded in the accompanying financial statements.

**3. Net Assets with Donor Restrictions**

Net assets with donor restrictions consisted of funds received for the following programs as of December 31,

	<u>2021</u>	<u>2020</u>
Subject to expenditure over time:		
Administration	539,000	-
Subject to expenditure for specified purpose:		
Healthy Lifestyles	533,127	41,516
Smoking Cessation	60,584	15,948
Cancer Screening	<u>260,655</u>	<u>45,482</u>
	<u>854,366</u>	<u>102,946</u>
Total net assets with donor restrictions	<u><u>1,393,366</u></u>	<u><u>102,946</u></u>

**4. Concentration of Credit Risk**

At times throughout the year, the Organization may maintain certain bank accounts in excess of federally insured limits. The risk is mitigated by maintaining deposits in only well capitalized financial institutions.

**5. Property and Equipment**

A summary of property and equipment follows:

	<u>2021</u>	<u>2020</u>
Furniture and equipment	87,220	102,086
<u>Less-accumulated depreciation</u>	<u>(75,138)</u>	<u>(79,232)</u>
	<u><u>12,082</u></u>	<u><u>22,854</u></u>

Depreciation expense was \$10,772 and \$9,168 for the years ended December 31, 2021 and 2020, respectively.

**6. Related Party**

The Rapides Foundation is the sole member of CMAP Express and appoints the Board of Trustees. Amounts listed as "Due to The Rapides Foundation" consist primarily of payroll and rent. The Rapides Foundation pays employees of CMAP Express then charges CMAP Express accordingly. Other related party balances with The Rapides Foundation consist of the following at December 31,

	<u>2021</u>	<u>2020</u>
Grants receivable	<u>1,256,700</u>	<u>-</u>
Grants (included in contributions)	<u><u>2,343,223</u></u>	<u><u>1,055,014</u></u>

In addition, CMAP Express provides pharmacy-related services to H. P. Long Urgent Care, which is a division of Rapides Healthcare System, L.L.C. The Rapides Foundation owns 26% of Rapides Healthcare. CMAP recognized approximately \$377,000 and \$280,000 in revenue during 2021 and 2020, respectively, from the provision of these service.

**7. Liquidity and Availability**

Financial assets, consisting of cash and receivables, that are available for general expenditure, that is, without donor or other restrictions limiting their use, amounted to \$135,616 and \$87,225 at December 31, 2021 and 2020. Management has a goal to maintain sufficient financial resources on hand to meet sixty days of normal operating expenses.

**8. Employee Benefit Plan**

The Organization's eligible employees participate in The Rapides Foundation's tax deferred annuity plan (Internal Revenue Code Section 403(b)) that covers all employees working over 1,000 hours per year. Retirement costs are allocated between administrative and program expenses, which are accrued and funded on a current basis. The plan does not provide for any prior service cost. Retirement contributions were \$78,844 and \$78,590 for the years ended December 31, 2021 and 2020, respectively.

**9. Revenue from Contracts and Related Receivables**

Revenue earned from contracts with customers and related receivables follows:

	<u>2021</u>	<u>2020</u>
Revenue from pharmacy-related services	<u>377,015</u>	<u>279,756</u>
Receivables from pharmacy-related services	<u>61,275</u>	<u>290</u>

**10. Contingencies**

CMA Express receives revenues from various third-party payors for grant programs which are subject to final review and approval as to allow ability of expenditures by the respective grantors. Any settlements or expenses arising out of a final review are recognized in the period in which agreed upon by the grantor and CMA Express. It is management's opinion that any reviews by the grantor agencies would not produce adjustments to program costs that would materially affect the CMA Express's financial position.

The World Health Organization declared the coronavirus outbreak a pandemic in March 2020. Actions taken around the world to help mitigate the spread of the coronavirus included restrictions on travel, quarantines in certain areas, and forced closures for certain types of public places and businesses. The coronavirus and actions taken to mitigate it have had, and are expected to continue to have, an adverse impact on the economies and financial markets of substantially all countries around the world, including the geographical area in which the Organization operates. While the disruption currently is expected to be temporary, there is considerable uncertainty about its duration. Although the pandemic could negatively affect the Organization, the amount of that impact and its duration cannot be reasonably estimated at this time.

**11. Subsequent Events**

In accordance with FASB Accounting Standards Codification Topic 740 "Subsequent Events," the Organization evaluated events and transactions that occurred after the balance sheet date but before the financial statements were made available for potential recognition or disclosure in the financial statements. The Organization evaluated such events through May 26, 2022, the date which the financial statements were available to be issued, and noted no such events.



**SUPPLEMENTARY INFORMATION**

CMAP EXPRESS

SCHEDULE OF COMPENSATION, BENEFITS, AND

OTHER PAYMENTS TO AGENCY HEAD

FOR THE YEAR ENDED DECEMBER 31, 2021

Agency Head: Wendy Roy

Salary	116,914
Benefits-insurance-health	20,447
Benefits-retirement	11,697
Benefits-life insurance	536
Cell phone	1,440
Travel	205

**OTHER REPORTS**



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REGIONS TOWER  
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318.429.1525 (P) | 318.429.2124 (F)

May 26, 2022

The Board of Trustees  
CMAP Express  
Alexandria, Louisiana

**Independent Auditor's 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**

We have audited, in accordance with the 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 CMAP Express as of and for the year ended December 31, 2021, and the related notes to the financial statements, which collectively comprise CMAP Express' basic financial statements, and have issued our report thereon dated May 26, 2022.

**Internal Control Over Financial Reporting**

In planning and performing our audit of the financial statements, we considered CMAP Express' 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 CMAP Express' internal control. Accordingly, we do not express an opinion of the effectiveness of CMAP Express' 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. 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 CMAP Express' 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*.

## **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.

Heard, McElroy & Vestal, LLC

Shreveport, Louisiana

CMAP EXPRESS

SCHEDULE OF FINDINGS AND QUESTIONED COSTS

FOR THE YEAR ENDED DECEMBER 31, 2021

We have audited the financial statements of CMAP Express as of and for the year ended December 31, 2021, and have issued our report thereon dated May 26, 2022. 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. Our audit of the financial statements as of December 31, 2021 resulted in an unmodified opinion.

**Section I – Summary of Auditor’s Reports**

a. Report on Internal Control and Compliance Material to the Financial Statements

Internal Control – No material weaknesses or significant deficiencies were noted; no management letter was issued.

Compliance – No material noncompliance was noted.

b. Federal Awards – Not applicable.

**Section II – Financial Statement Findings**

No matters were reported.

CMAP EXPRESS

SCHEDULE OF PRIOR YEAR FINDINGS

FOR THE YEAR ENDED DECEMBER 31, 2021

There were no findings for the year ended December 31, 2020.