

**CHRISTIAN CONNECTIONS  
FOR INTERNATIONAL HEALTH**

**FINANCIAL STATEMENTS AND  
SUPPLEMENTARY INFORMATION**

**DECEMBER 31, 2022 AND 2021**

CHRISTIAN CONNECTIONS FOR INTERNATIONAL HEALTH

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## Independent Auditor's Report

Board of Trustees  
Christian Connections for International Health  
Alexandria, Virginia

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

#### ***Opinion***

We have audited the accompanying financial statements of Christian Connections for International Health, which comprise the statement of financial position as of December 31, 2022, and the related statements of activities, functional expenses, and cash flows for the year then ended, and the related notes to the financial statements.

In our opinion, the financial statements present fairly, in all material respects, the financial position of Christian Connections for International Health as of December 31, 2022, and the changes in its net assets and its cash flows for the year then ended in accordance with accounting principles generally accepted in the United States of America.

#### ***Basis for Opinion***

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 responsibilities under those standards are further described in the Auditors' Responsibilities for the Audit of the Financial Statements section of our report. We are required to be independent of Christian Connections for International Health 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 opinions.

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

Management is responsible for the preparation and fair presentation of these 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 Christian Connections for International Health'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 auditors' 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 generally accepted auditing standards 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 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 generally accepted auditing standards 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 Christian Connections for International Health'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 Christian Connections for International Health'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 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 accompanying schedule of expenditures of federal awards, as required by Title 2 U.S. Code of Federal Regulations Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards*, 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 the auditing procedures applied in the audit of the financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the financial statements or to the financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the schedule of expenditures of federal awards is fairly stated, in all material respects, in relation to the financial statements as a whole.

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

In accordance with *Government Auditing Standards*, we have also issued our report dated June 6, 2023, on our consideration of Christian Connections for International Health's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, 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 Christian Connections for International Health'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 Christian Connections for International Health's internal control over financial reporting and compliance.

### ***Prior Period Financial Statements***

The financial statements of the Christian Connections for International Health as of December 31, 2021, were audited by other auditors whose report dated July 28, 2022, expressed an unmodified opinion on those statements.

June 6, 2023  
Nashville, Tennessee

CHRISTIAN CONNECTIONS FOR INTERNATIONAL HEALTH  
STATEMENTS OF FINANCIAL POSITION

	December 31,	
	2022	2021
<b>ASSETS:</b>		
Cash and cash equivalents	\$ 258,607	\$ 351,559
Government grants receivable	312,074	329,403
Prepaid expenses and other assets	8,852	11,973
	<u>\$ 579,533</u>	<u>\$ 692,935</u>
<b>LIABILITIES AND NET ASSETS:</b>		
<b>Liabilities:</b>		
Accounts payable	\$ 31,329	\$ 130,429
Accrued expenses	97,770	95,281
Deferred membership dues	790	135
Refundable advance	-	33,587
Total liabilities	<u>129,889</u>	<u>259,432</u>
<b>Net assets:</b>		
Without donor restrictions	342,485	329,563
With donor restrictions	107,159	103,940
Total net assets	<u>449,644</u>	<u>433,503</u>
Total liabilities and net assets	<u>\$ 579,533</u>	<u>\$ 692,935</u>

See accompanying notes to the financial statements.

CHRISTIAN CONNECTIONS FOR INTERNATIONAL HEALTH  
STATEMENT OF ACTIVITIES  
YEAR ENDED DECEMBER 31, 2022

	Without Donor Restrictions	With Donor Restrictions	Total
<b>SUPPORT, REVENUES, AND OTHER INCOME:</b>			
Grant revenue	\$ -	\$ 1,058,988	\$ 1,058,988
Contributions	105,638	653,000	758,638
Conference revenue	16,265	-	16,265
Organization dues and registration fees	43,403	-	43,403
Other income	5	-	5
Net assets released from restrictions	1,708,769	(1,708,769)	-
<b>Total support, revenues, and other income</b>	<b>1,874,080</b>	<b>3,219</b>	<b>1,877,299</b>
<b>EXPENSES:</b>			
<b>Program Services:</b>			
Conference	65,929	-	65,929
Advocacy, communications, and education	1,595,287	-	1,595,287
<b>Total program services</b>	<b>1,661,216</b>	<b>-</b>	<b>1,661,216</b>
<b>Supporting Activities:</b>			
Management and general	198,442	-	198,442
Fundraising	1,500	-	1,500
<b>Total supporting activities</b>	<b>199,942</b>	<b>-</b>	<b>199,942</b>
<b>Total expenses</b>	<b>1,861,158</b>	<b>-</b>	<b>1,861,158</b>
Change in net assets	12,922	3,219	16,141
Net assets at beginning of year	329,563	103,940	433,503
Net assets at end of year	\$ 342,485	\$ 107,159	\$ 449,644

See accompanying notes to the financial statements.

CHRISTIAN CONNECTIONS FOR INTERNATIONAL HEALTH  
STATEMENT OF ACTIVITIES  
YEAR ENDED DECEMBER 31, 2021

	Without Donor Restrictions	With Donor Restrictions	Total
<b>SUPPORT, REVENUES, AND OTHER INCOME:</b>			
Grant revenue	\$ -	\$ 1,232,458	\$ 1,232,458
Contributions	308,788	64,000	372,788
Conference revenue	11,961	-	11,961
Organization dues and registration fees	46,856	-	46,856
Other income	4	-	4
Net assets released from restrictions	1,730,160	(1,730,160)	-
<b>Total support, revenues, and other income</b>	<b>2,097,769</b>	<b>(433,702)</b>	<b>1,664,067</b>
<b>EXPENSES:</b>			
<b>Program Services:</b>			
Conference	60,920	-	60,920
Advocacy, communications, and education	1,682,430	-	1,682,430
<b>Total program services</b>	<b>1,743,350</b>	<b>-</b>	<b>1,743,350</b>
<b>Supporting Activities:</b>			
Management and general	164,502	-	164,502
Fundraising	9,003	-	9,003
<b>Total supporting activities</b>	<b>173,505</b>	<b>-</b>	<b>173,505</b>
<b>Total expenses</b>	<b>1,916,855</b>	<b>-</b>	<b>1,916,855</b>
<b>Change in net assets</b>	<b>180,914</b>	<b>(433,702)</b>	<b>(252,788)</b>
<b>Net assets at beginning of year</b>	<b>148,649</b>	<b>537,642</b>	<b>686,291</b>
<b>Net assets at end of year</b>	<b>\$ 329,563</b>	<b>\$ 103,940</b>	<b>\$ 433,503</b>

See accompanying notes to the financial statements.



CHRISTIAN CONNECTIONS FOR INTERNATIONAL HEALTH  
STATEMENT OF FUNCTIONAL EXPENSES  
YEAR ENDED DECEMBER 31, 2022

Expenses	Program Services			Supporting Activities			Total Expenses
	Conference	Advocacy, Communications, and Education	Total Program	Management and General	Fundraising	Total Supporting	
Subgrantee	\$ -	\$ 670,719	\$ 670,719	\$ -	\$ -	\$ -	\$ 670,719
Salaries and employee benefits	40,157	688,135	728,292	116,340	1,500	117,840	846,132
Consulting and contracted services	-	169,195	169,195	27,064	-	27,064	196,259
Office supplies and other	-	-	-	53,196	-	53,196	53,196
Travel and client relations	-	67,238	67,238	1,842	-	1,842	69,080
Annual conference	25,772	-	25,772	-	-	-	25,772
<b>Total expenses</b>	<b>\$ 65,929</b>	<b>\$ 1,595,287</b>	<b>\$ 1,661,216</b>	<b>\$ 198,442</b>	<b>\$ 1,500</b>	<b>\$ 199,942</b>	<b>\$ 1,861,158</b>

See accompanying notes to the financial statements.

CHRISTIAN CONNECTIONS FOR INTERNATIONAL HEALTH  
STATEMENT OF FUNCTIONAL EXPENSES  
YEAR ENDED DECEMBER 31, 2021

Expenses	Program Services			Supporting Activities			Total Expenses
	Conference	Advocacy, Communications, and Education	Total Program	Management and General	Fundraising	Total Supporting	
Subgrantee	\$ -	\$ 862,986	\$ 862,986	\$ -	\$ -	\$ -	\$ 862,986
Salaries and employee benefits	39,160	622,716	661,876	118,128	8,948	127,076	788,952
Consulting and contracted services	-	132,930	132,930	22,397	-	22,397	155,327
Office supplies and other	65	36,297	36,362	23,977	55	24,032	60,394
Travel and client relations	-	27,501	27,501	-	-	-	27,501
Annual conference	21,695	-	21,695	-	-	-	21,695
<b>Total expenses</b>	<b>\$ 60,920</b>	<b>\$ 1,682,430</b>	<b>\$ 1,743,350</b>	<b>\$ 164,502</b>	<b>\$ 9,003</b>	<b>\$ 173,505</b>	<b>\$ 1,916,855</b>

See accompanying notes to the financial statements.

CHRISTIAN CONNECTIONS FOR INTERNATIONAL HEALTH  
STATEMENTS OF CASH FLOWS

	Year Ended December 31,	
	2022	2021
Cash Flows from Operating Activities:		
Change in net assets	\$ 16,141	\$ (252,788)
Bad debt expense	2,605	6,150
Changes in:		
Accounts receivable	-	16,039
Grant receivable	14,724	(329,403)
Prepaid expenses and other assets	3,121	2,966
Accounts payable	(99,100)	109,112
Accrued expense	2,489	23,942
Deferred membership dues	655	(9,182)
Refundable advance	(33,587)	33,587
	(92,952)	(399,577)
Net cash used in operating activities		
	(92,952)	(399,577)
Net decrease in cash and cash equivalents		
	(92,952)	(399,577)
Cash and cash equivalents at beginning of year	351,559	751,136
Cash and cash equivalents at end of year	\$ 258,607	\$ 351,559

See accompanying notes to the financial statements.

CHRISTIAN CONNECTIONS FOR INTERNATIONAL HEALTH  
NOTES TO FINANCIAL STATEMENTS  
DECEMBER 31, 2022 AND 2021

A. NATURE OF ORGANIZATION

Christian Connections for International Health (CCIH) is a Christian health organization, exempt from federal income tax under Section 501(c)(3) of the Internal Revenue Code (the Code), and is not a private foundation under Section 509(a) of the Code.

CCIH began in 1987 as a forum for Christians concerned about global health to discuss areas of mutual interest. Today CCIH is a diverse network of organizations and individuals from across the globe. CCIH's mission is to mobilize and empower their network to promote global health and wholeness from a Christian perspective.

CCIH provides a forum for Christians to share ideas and best practices, pray together, join in fellowship, and form a collective voice to speak up for those without a voice. CCIH advocates for increased commitment and funding for global health services around the world. CCIH is currently the only organization in the world seeking to unite all Christian health ministries - international and local - to promote global health and wholeness.

CCIH serves Christians and others working in global health as it:

- Facilitates networking among Christian organizations and individuals;
- Builds the capacity of Christians working in global health;
- Network with secular and government international health programs;
- Shares information and experiences;
- Promotes inter-agency cooperation;
- Raises awareness and advocates on key international health issues;
- Provides a forum for discussion;
- Promotes Christian health work in developing countries; and
- Engages with students interested in Christian international health.

B. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Basis of Presentation

The accompanying financial statements have been prepared on the accrual basis in accordance with accounting principles generally accepted in the United States of America.

Cash, Cash Equivalents and Credit Risk

Cash and cash equivalents consist of cash held in checking accounts. While CCIH's cash equivalents at times may exceed federally insured limits, CCIH has not experienced any losses on such accounts. CCIH believes it is not exposed to any significant credit risk on these accounts. As of December 31, 2022 and 2021, approximately \$-0- and \$83,300 was not covered by FDIC insurance, respectively.

CHRISTIAN CONNECTIONS FOR INTERNATIONAL HEALTH  
NOTES TO FINANCIAL STATEMENTS  
DECEMBER 31, 2022 AND 2021

B. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES - Continued

Deferred Revenue

Deferred revenue consists of deferred membership dues for 2023 and grant revenue received but not yet earned, shown as a refundable advance. Deferred revenue is recognized when the liability expires.

Classification of Net Assets

CCIH reports information regarding its financial position and activities according to two classes of net assets based on the existence or absence of donor-imposed restrictions. Accordingly, net assets and changes therein are classified and reported as follows:

*Net Assets Without Donor Restrictions* - Net assets that are not subject to donor-imposed restrictions and may be expended for any purpose in performing the mission of CCIH. These net assets may be used at the discretion of CCIH's management and the board of directors. Net assets without donor restrictions includes the following:

*Board Designated Net Assets* - operating and capital reserves to be used at the Board of Directors' discretion.

*Undesignated Net Assets* - net assets without donor restrictions excluding those designated for specific activities by the Board of Directors.

*Net Assets With Donor Restrictions* - Net assets subject to stipulations imposed by donors and grantors. Some donor restrictions are temporary in nature; those restrictions will be met by actions of CCIH or by the passage of time. Other donor restrictions are perpetual in nature, whereby the donor has stipulated the funds be maintained in perpetuity. CCIH does not have net assets with donor restrictions that are perpetual in nature.

Contributions, Revenue and Net Assets Released From Restrictions

Revenue is recognized when earned and support when contributions are made, which may be when cash is received, unconditional promises are made, or ownership of other assets is transferred to CCIH. Membership revenue is recognized when earned, and unpaid membership revenue is written off as bad debt expense at the end of each fiscal year. CCIH reports gifts of cash and other assets as support with donor restrictions if they are received with donor stipulations that limit the use of the donated amounts. When a stipulated time restriction ends or purpose restriction is satisfied, net assets with donor restrictions are reclassified to net assets without donor restrictions and reported in the statements of activities as satisfaction of purposes restrictions.

CHRISTIAN CONNECTIONS FOR INTERNATIONAL HEALTH  
NOTES TO FINANCIAL STATEMENTS  
DECEMBER 31, 2022 AND 2021

B. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES - Continued

Income Taxes

CCIH is exempt from income tax under Section 501(c)(3) of the U.S. Internal Revenue Code; accordingly, no provision for income taxes is included in the accompanying financial statements.

CCIH accounts for the effect of any uncertain tax positions based on a more likely than not threshold to the recognition of the tax positions being sustained based on the technical merits of the position under examination by the applicable taxing authority. If a tax position or positions are deemed to result in uncertainties of those positions, the unrecognized tax benefit is estimated based on a cumulative probability assessment that aggregates the estimated tax liability for all uncertain tax positions. Tax positions for CCIH include, but are not limited to, the tax-exempt status and determination of whether income is subject to unrelated business income tax; however, CCIH has determined that such tax positions do not result in an uncertainty requiring recognition.

Estimates

Judgment and estimation are exercised by management in certain areas of the preparation of the financial statements. The more significant areas include the allowance for uncollectible receivables and the functional allocation of expenses. Management believes that such estimates have been based on reasonable assumptions and that such estimates are adequate. Actual results could differ from these estimates.

Functional Allocation of Expenses

Costs of providing CCIH's programs and services are summarized and reported on a functional basis. Program expenses included costs directly associated with the program and other indirect costs determined to benefit that program. These costs have been allocated between program and supporting services based on estimates made by management.

CHRISTIAN CONNECTIONS FOR INTERNATIONAL HEALTH  
NOTES TO FINANCIAL STATEMENTS  
DECEMBER 31, 2022 AND 2021

C. AVAILABILITY OF FINANCIAL ASSETS

The following table reflects CCIH's financial assets reduced by amounts not available for general use because of contractual or donor-imposed restrictions within one year of the statements of financial position date.

	<u>December 31,</u>	
	<u>2022</u>	<u>2021</u>
Cash	\$ 258,607	\$ 351,559
Grant receivable	<u>312,074</u>	<u>329,403</u>
	<u>570,681</u>	<u>680,962</u>
Less those unavailable for general expenditures within one year, due to:		
Contractual or donor-imposed restrictions:		
Restrictions by donor with time or purpose restrictions	<u>(107,159)</u>	<u>(103,940)</u>
	<u>\$ 463,522</u>	<u>\$ 577,022</u>

CCIH is substantially supported by contributions and grants, some of which are restricted. Because a donor's restriction requires resources to be used in a particular manner or in a future period, CCIH must maintain sufficient resources to meet those responsibilities to its donors. Thus, financial assets may not be available for general expenditure within one year. As part of its liquidity management, CCIH has a policy to structure its financial assets to be available as its general expenditures, liabilities, and other obligations come due.

D. NET ASSETS WITH DONOR RESTRICTIONS

Net assets with donor restrictions consists of the following:

	<u>December 31,</u>	
	<u>2022</u>	<u>2021</u>
Bill & Melinda Gates Foundation	\$ -	\$ 63,203
Cornerstone	-	40,000
UNF	737	737
Small Grants	42,405	-
Momentum	15,638	-
Member Engagement	1,407	-
Cap & Fung	42,418	-
Americares	<u>4,554</u>	<u>-</u>
Total net assets with donor restrictions	<u>\$107,159</u>	<u>\$103,940</u>

CHRISTIAN CONNECTIONS FOR INTERNATIONAL HEALTH  
NOTES TO FINANCIAL STATEMENTS  
DECEMBER 31, 2022 AND 2021

D. NET ASSETS WITH DONOR RESTRICTIONS - Continued

Net assets were released from donor restrictions by satisfying the restricted purposes or by occurrence of other events specified by donors for the years ended December 31, 2022 and 2021, respectively, as follows:

	2022	2021
Satisfaction of purpose restrictions	\$1,605,566	\$1,274,006
Expiration of time restrictions	103,203	456,154
Total net assets released from restrictions	\$1,708,769	\$1,730,160

E. EMPLOYEE BENEFITS

Retirement Plan

CCIH, effective January 1, 2007, adopted a Simple IRA Plan for their employees. Full-time employees are eligible immediately and contribute through payroll deductions. CCIH contributes 3% of the employee's compensation directly to the Plan. Participants are vested immediately in all of their accounts plus actual earnings thereon. For the years ended December 31, 2022 and 2021, retirement plan expenses were approximately \$19,500 and \$20,400, respectively.

F. RELATED PARTY TRANSACTIONS

CCIH's board members contributed approximately \$300 and \$4,400 during the years ended December 31, 2022 and 2021, respectively.

G. CONCENTRATION OF SUPPORT RISK

During the year ended December 31, 2022, CCIH received 100% of grant revenue from two grantors and approximately 87% of contributions from one donor. During the year ended December 31, 2021, CCIH received 100% of grant revenue from three grantors and approximately 81% of contributions from two donors.

H. SUBSEQUENT EVENTS

Management has evaluated subsequent events through June 6, 2023, which is the date the financial statements were available for issuance, and has determined there were no subsequent events requiring disclosure.



## **SUPPLEMENTARY INFORMATION**

CHRISTIAN CONNECTIONS FOR INTERNATIONAL HEALTH  
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS  
YEAR ENDED DECEMBER 31, 2022

<u>Grantor/Pass-Through Grantor/Program Title</u>	<u>Assistance Listing Number</u>	<u>Pass-through Entity Identifying Number</u>	<u>Passed Through Subrecipients</u>	<u>Expenditures</u>
<b>*Foreign Assistance of Program Overseas</b>				
<u>U.S. Agency for International Development:</u>				
Passthrough from Jhpiego Corporation	98.001	20-SBA-074	\$ 90,030	\$ 500,929
Passthrough from World Relief	98.001	N/A	<u>392,228</u>	<u>564,266</u>
TOTAL FEDERAL AWARDS			<u><u>\$ 482,258</u></u>	<u><u>\$ 1,065,195</u></u>

\* - denotes major program

See notes to schedule of expenditures of federal awards.

CHRISTIAN CONNECTIONS FOR INTERNATIONAL HEALTH  
NOTES TO SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS  
DECEMBER 31, 2022

A. BASIS OF PRESENTATION

The accompanying schedule of expenditures of federal awards (the schedule) includes the federal grant activity of Christian Connections for International Health (CCIH) under programs of the federal government for the year ending December 31, 2022. The information in the schedule is presented in accordance with the requirements of the Title 2 U.S. *Code of Federal Regulations* Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). Therefore, some amounts presented in the schedule may differ from amounts presented in, or used in the preparation of, the basic financial statements. Expenditures in the schedule are reported on the accrual basis of accounting. Such expenditures are recognized following the cost principles contained in the Uniform Guidance, wherein certain types of expenditures are not allowable or are limited as to reimbursement. Negative amounts shown on the schedule represent adjustments or credits made in the normal course of business to amounts reported as expenditures in prior years. If CCIH is required to match certain federal assistance, as defined by the grant agreements, no such matching has been included as expenditures in the schedule.

B. INDIRECT COST RATE

CCIH has elected to use the 10-percent de minimis indirect cost rate allowed under the Uniform Guidance when allowed by the grant agreements.

C. RELATIONSHIP TO FINANCIAL STATEMENTS

The amount of total expenditures of federal awards reconciles to the revenue in the statement of activities as follows:

Total expenditures of federal awards less:	\$ 1,065,195
Grant funds received in prior year and spent in current year	<u>( 6,207)</u>
Government grants included in grant revenue on statement of activities	<u>\$ 1,058,988</u>

D. NON-CASH ASSISTANCE, FEDERAL INSURANCE, LOANS, AND LOAN GUARANTEES

CCIH did not receive any federal non-cash assistance, insurance, loans, or loan guarantees.



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*

Board of Trustees  
Christian Connections for International Health  
Alexandria, Virginia

We have audited, in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of Christian Connections for International Health (“CCIH”), which comprise the statement of financial position as of December 31, 2022, and the related statements of activities and cash flows for the year then ended, and the related notes to the financial statements, and have issued our report thereon dated June 6, 2023.

**Report on Internal Control Over Financial Reporting**

In planning and performing our audit of the financial statements, we considered CCIH’s internal control over financial reporting (internal control) as a basis for designing audit procedures that are appropriate in the circumstances for the purpose of expressing our opinion on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of CCIH’s internal control. Accordingly, we do not express an opinion on the effectiveness of CCIH’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. 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 were not identified.



## **Report Compliance and Other Matters**

As part of obtaining reasonable assurance about whether CCIH's financial statements are free of 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 CCIH's internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering CCIH's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

Nashville, Tennessee  
June 6, 2023



INDEPENDENT AUDITOR’S REPORT ON COMPLIANCE  
FOR THE MAJOR PROGRAM AND ON INTERNAL CONTROL  
OVER COMPLIANCE REQUIRED BY THE UNIFORM GUIDANCE

Board of Trustees  
Christian Connections for International Health  
Alexandria, Virginia

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

***Opinion on the Major Federal Program***

We have audited Christian Connections for International Health (“CCIH”) compliance with the types of compliance requirements identified as subject to audit in the *OMB Compliance Supplement* that could have a direct and material effect on CCIH’s major federal program for the year ended December 31, 2022. CCIH’s major federal program is identified in the summary of auditors’ results section of the accompanying schedule of findings and questioned costs.

In our opinion, Christian Connections for International Health 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 program for the year ended December 31, 2022.

***Basis for Opinion on the Major Federal Program***

We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; and the audit requirements of Title 2 U.S. *Code of Federal Regulations* Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). Our responsibilities under those standards and the Uniform Guidance are further described in the Auditor’s Responsibilities for the Audit of Compliance section of our report.

We are required to be independent of CCIH and to meet our other ethical responsibilities, in accordance with relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion on compliance for the major federal program. Our audit does not provide a legal determination of CCIH’s compliance with the compliance requirements referred to above.



### ***Responsibilities of Management for Compliance***

Management is responsible for compliance with the requirements referred to above and for the design, implementation, and maintenance of effective internal control over compliance with the requirements of laws, statutes, regulations, rules, and provisions of contracts or grant agreements applicable to CCIH's federal program.

### ***Auditor's Responsibilities for the Audit of Compliance***

Our objectives are to obtain reasonable assurance about whether material noncompliance with the compliance requirements referred to above occurred, whether due to fraud or error, and express an opinion on CCIH's compliance based on our audit. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with generally accepted auditing standards, *Government Auditing Standards*, and the Uniform Guidance will always detect material noncompliance when it exists. The risk of not detecting material noncompliance resulting from fraud is higher than for that resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Noncompliance with the compliance requirements referred to above is considered material if there is a substantial likelihood that, individually or in the aggregate, it would influence the judgment made by a reasonable user of the report on compliance about CCIH's compliance with the requirements of the major federal program as a whole.

In performing an audit in accordance with generally accepted auditing standards, *Government Auditing Standards* and the Uniform Guidance, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material noncompliance, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding CCIH's compliance with the compliance requirements referred to above and performing such other procedures as we considered necessary in the circumstances.
- Obtain an understanding of CCIH's internal control over compliance relevant to the audit in order to design audit procedures that are appropriate in the circumstances and to test and report on internal control over compliance in accordance with the Uniform Guidance, but not for the purpose of expressing an opinion on the effectiveness of CCIH's internal control over compliance. Accordingly, no such opinion is expressed.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and any significant deficiencies and material weaknesses in internal control over compliance that we identified during the audit.



## Report on Internal Control over Compliance

A *deficiency in internal control over compliance* exists when the design or operation of a control over compliance does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, noncompliance with a type of compliance requirement of a federal program on a timely basis. A *material weakness in internal control over compliance* is a deficiency, or a combination of deficiencies, in internal control over compliance, such that there is a reasonable possibility that material noncompliance with a type of compliance requirement of a federal program will not be prevented, or detected and corrected, on a timely basis. A *significant deficiency in internal control over compliance* is a deficiency, or a combination of deficiencies, in internal control over compliance with a type of compliance requirement of a federal program that is less severe than a material weakness in internal control over compliance, yet important enough to merit attention by those charged with governance.

Our consideration of internal control over compliance was for the limited purpose described in the Auditor's Responsibilities for the Audit of Compliance section above and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies in internal control over compliance. Given these limitations, during our audit we did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses, as defined above. However, material weaknesses or significant deficiencies in internal control over compliance may exist that were not identified.

Our audit was not designed for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, no such opinion is expressed.

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

Nashville, Tennessee  
June 6, 2023



CHRISTIAN CONNECTIONS FOR INTERNATIONAL HEALTH  
 SCHEDULE OF FINDINGS AND QUESTIONED COSTS  
 YEAR ENDED DECEMBER 31, 2022

I. SUMMARY OF INDEPENDENT AUDITOR'S RESULTS

Financial Statements

Type of auditors' report issued: Unmodified

Internal control over financial reporting:

- Material weakness(es) identified?     Yes   X   No
- Significant deficiency(ies) identified?     Yes   X   None Reported

Noncompliance material to financial statements noted?     Yes   X   No

Federal Awards

Internal control over major programs:

- Material weakness(es) identified?     Yes   X   No
- Significant deficiency(ies) identified?     Yes   X   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 2CFR 200.516(a) of the Uniform Guidance?     Yes   X   No

Major Programs

Assistance Listing Number	Grantor	Name of Federal Program	Amount Expended
98.001	U.S. Agency for International Development	Foreign Assistance of Programs Overseas	\$1,065,195

Dollar threshold used to distinguish between type A and type B program \$750,000

Auditee qualified as low-risk auditee     Yes   X   No

CHRISTIAN CONNECTIONS FOR INTERNATIONAL HEALTH  
SCHEDULE OF FINDINGS AND QUESTIONED COSTS - Continued  
YEAR ENDED DECEMBER 31, 2022

II. FINANCIAL STATEMENT FINDINGS

*None reported.*

III. FINDINGS AND QUESTIONED COSTS RELATING TO FEDERAL AWARDS

*None reported.*

IV. PRIOR AUDIT FINDINGS

*None reported.*