

AMERICAN LIBRARY ASSOCIATION
REPORT OF INDEPENDENT CERTIFIED
PUBLIC ACCOUNTANTS
CONSOLIDATED FINANCIAL STATEMENTS
AND REPORTS AND SCHEDULES REQUIRED
BY THE UNIFORM GUIDANCE
YEARS ENDED AUGUST 31, 2019 AND 2018

WORKING DRAFT

C O N T E N T S

	Page
Basic Consolidated Financial Statements	
Independent Auditor’s Report	1 - 2
Consolidated Statements of Financial Position	3 - 4
Consolidated Statements of Operations and Changes in Net Assets	5 - 6
Consolidated Statements of Functional Expenses	7 - 8
Consolidated Statements of Cash Flows	9
Notes to Consolidated Financial Statements	10 - 36
Uniform Guidance Reports and Schedules	
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 <i>Government Auditing Standards</i>	37 - 38
Independent Auditor’s Report on Compliance for each Major Program and Report on Internal Control Over Compliance Required by the Uniform Guidance	39 - 40
Schedule of Expenditures of Federal Awards	41
Notes to Schedule of Expenditures of Federal Awards	42
Schedule of Findings and Questioned Costs	43 - 44

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CONSOLIDATED FINANCIAL STATEMENTS

[INSERT FOOTNOTES AND EXCEL SPREADSHEETS]

Pages 3 – 36

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UNIFORM GUIDANCE REPORTS AND SCHEDULES

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AMERICAN LIBRARY ASSOCIATION
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
YEAR ENDED AUGUST 31, 2019

Federal grantor/pass-through grantor/program title	CFDA number	Pass-through Identification number	Federal Expenditures
National Library of Medicine			
Pass-through National Institute of Health - Native Voices Traveling Exhibition	93.XXX	HHSN276201500312P	\$ 60,492
Pass-through National Institute of Health - PLA Project Outcome Health Survey	93.XXX	N/A	<u>162,929</u>
			<u>223,421</u>
Institute of Museum and Library Services			
Laura Bush 21st Century Librarian Program			
Causality: School Libraries and Student Success (CLASS II)	45.313	RE-00-15-0114-15	12,556
Future Ready with the Library	45.313	RE-40-16-0081-16	50,471
Library Transform Communities II	45.313	RE-40-16-0137-16	5,381
Inclusive Internship	45.313	RE-00-17-0129-17	356,332
Train The Trainer	45.313	RE-95-18-0048-18	<u>76,842</u>
Total Laura Bush 21st Century Librarian Program			501,582
National Leadership Grants			
National Impact of Library Public Program Assessment Phase I	45.312	LG-96-17-0048-17	144,553
Media Literacy Education in Libraries for Adult Audiences	45.312	LG-13-19-0089-19	<u>7,468</u>
Total National Leadership Grants			152,021
Total Institute of Museum and Library Services			<u>653,603</u>
National Science Foundation			
Pass-through Space Science Institute Star Net Phase II	43.XXX	DRL-1421427	<u>24,269</u>
NASA			
NASA @ My Library	43.001	NNX16AE30A	<u>137,873</u>
National Endowment for the Humanities			
Promotion of the Humanities - Public Programs			
Great Stories Club 2018-2020	45.164	GW-259303-18	197,522
Citizen Film - American Creed	45.164	N/A	53,680
Pass-through the Gilder Lehrman - Gilder Lehrman Founding ERA	45.164	GW-256118	51,650
Pass-through Smithsonian - S-NMNH-Human Origin	45.164	GW-149383-18	<u>21,459</u>
Total National Endowment for the Humanities			<u>324,311</u>
National Endowment of the Arts			
GSC Author Tour 2018-2019	45.024	1809212-52-18	<u>13,861</u>
United States Holocaust Museum and Memorial			
Holocaust Museum Traveling Exhibition	36 U.S.C. 2304(B)	N/A	<u>46,934</u>
Total Expenditures of Federal Awards			<u>\$ 1,424,272</u>

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See notes to schedule of expenditures of federal awards.

AMERICAN LIBRARY ASSOCIATION

NOTES TO SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS

AUGUST 31, 2019

NOTE 1 - BASIS OF PRESENTATION

The accompanying schedule of expenditures of federal awards includes the federal grant activity of American Library Association (Association) and is presented on the accrual basis of accounting. The information in this schedule is presented in accordance with the requirements of the Uniform Guidance. Therefore, some amounts presented in this schedule may differ from amounts presented or used in the preparation of the basic consolidated financial statements.

NOTE 2 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Expenditures reported on the schedule of expenditures of federal awards 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. The Association has elected not to use the 10-percent de minimis indirect cost rate allowed under the Uniform Guidance.

NOTE 3 - SUB-RECIPIENTS

The Association provided no federal awards to sub-recipients during the year ended August 31, 2019.

NOTE 4 - INSURANCE AND LOANS OR LOAN GUARANTEES

During the year ended August 31, 2019, the Association received no loans, loan guarantees or other federal assistance for the purpose of administering federal programs.

AMERICAN LIBRARY ASSOCIATION
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
AUGUST 31, 2019

Part I - Summary of Auditor's Results

Financial Statement Section

Type of auditor's report issued:	Unmodified
Internal control over financial reporting:	
Material weakness identified?	No
Significant deficiency(ies) identified not considered to be a material weakness?	None reported
Noncompliance material to financial statements noted?	No

Federal Awards Section

Internal control over major programs:	
Material weakness identified?	No
Significant deficiency(ies) identified not considered to be a material weakness?	None reported
Type of auditor's report issued on compliance for major programs:	Unmodified
Any audit findings disclosed that are required to be reported in accordance with 2 CFR 200.516(a)?	No

Identification of major programs:

<u>CFDA Number</u>	<u>Name of Federal Program or Cluster</u>
45.313	Institute of Museum and Library Services - Laura Bush 21st Century Librarian Program

Dollar threshold used to distinguish between Type A and Type B programs:	\$750,000
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Auditee qualified as low-risk auditee?	Yes
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AMERICAN LIBRARY ASSOCIATION

SCHEDULE OF FINDINGS AND QUESTIONED COSTS, CONTINUED

AUGUST 31, 2019

Part II - Financial Statement Finding

None noted.

Part III - Federal Award Findings and Questioned Costs

None noted

Schedule of Prior Year Findings and Questioned Costs

None noted

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